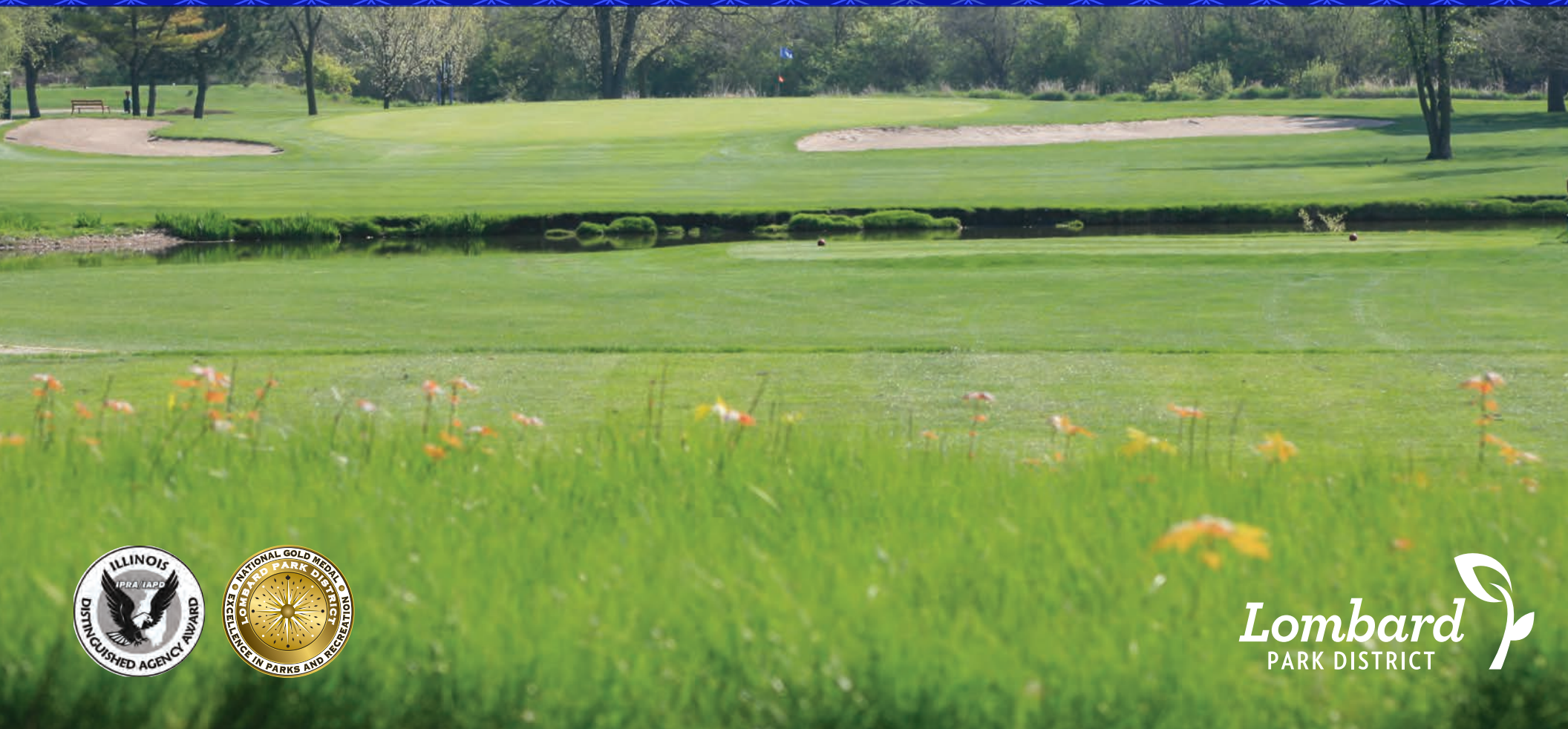




LOMBARD PARK DISTRICT 2013 ANNUAL OPERATING BUDGET



Lombard Park District

ANNUAL OPERATING BUDGET

FOR BUDGET YEAR ENDING DECEMBER 31, 2013



January 22, 2013

This page has intentionally been left blank.

. Lombard Park District
Annual Operating Budget 2013
For the Year Ended December 31, 2013

Table of Contents

| | | | | | |
|------|---|----|-----|--|-----|
| I. | Overview | | IV. | Recreation | |
| A. | Table of Contents | 4 | A. | Overview | 71 |
| B. | Readers Guide | 6 | B. | Charts and Summary | 72 |
| C. | Transmittal Letter | 8 | C. | Proposed Budget Report Detail | 76 |
| D. | Lombard Park District's Mission Statement | 14 | D. | Facilities | 80 |
| E. | Committee of the Whole Meeting Agenda | 15 | E. | Net Income Programming | 90 |
| F. | Lombard Park District Profile | 16 | F. | Overview and Proposed Budget Report Detail | |
| G. | Map and Facility Inventory | 18 | | | |
| H. | List of Principal Officers | 19 | 1. | Athletics 1 | 92 |
| I. | Organizational Chart | 20 | 2. | Athletics 2 | 98 |
| J. | Budget Process & Calendar | 22 | 3. | Gymnastics | 104 |
| K. | Financial Policies | 24 | 4. | General Interest & Camps | 108 |
| L. | Fund Structure | 28 | 5. | Special Events & Trips | 112 |
| M. | Budget Charts and Financial Overviews | 30 | 6. | Teen Programs | 118 |
| N. | Fund Balance | 38 | 7. | Fine Arts | 122 |
| O. | Goals and Objectives | 40 | 8. | Adults & Seniors | 126 |
| II. | Tax Levy 2013 Proposed Budget | 50 | 9. | Early Childhood | 130 |
| III. | Corporate Fund | | 10. | Performing Arts | 134 |
| | | | 11. | Fitness | 138 |
| A. | Overview | 52 | V. | Paradise Bay | |
| B. | Charts and Summary | 54 | | | |
| C. | Proposed Budget Report Detail | 58 | A. | Overview | 144 |
| | | | B. | Charts and Summary | 146 |
| | | | C. | Proposed Budget Report Detail | 150 |

| | | |
|-------|----------------------------------|-----|
| VI. | Western Acres Golf Course | |
| A. | Overview | 157 |
| B. | Charts and Summary | 158 |
| C. | Proposed Budget Report Detail | 162 |
| VII. | Special Recreation | |
| A. | Overview | 169 |
| B. | Charts and Summary | 170 |
| C. | Proposed Budget Report Detail | 172 |
| VI. | Liability | |
| A. | Overview | 173 |
| B. | Charts and Summary | 174 |
| C. | Proposed Budget Report Detail | 176 |
| VII. | Debt Service | |
| A. | Overview | 179 |
| B. | Debt Maturity Schedule | 180 |
| C. | Computation of Legal Debt Margin | 181 |
| D. | Summary | 182 |
| E. | Proposed Budget Report Detail | 183 |
| VIII. | F.I.C.A. | |
| A. | Overview | 185 |
| B. | Charts and Summary | 186 |
| C. | Proposed Budget Report Detail | 188 |

| | | |
|-------|--|-----|
| IX. | I.M.R.F | |
| A. | Overview | 189 |
| B. | Charts and Summary | 190 |
| C. | Proposed Budget Report Detail | 192 |
| X. | Audit | |
| A. | Overview | 193 |
| B. | Charts and Summary | 194 |
| C. | Proposed Budget Report Detail | 196 |
| XI. | Capital Projects | |
| A. | Overview – General | 197 |
| B. | Charts and Summary – General | 198 |
| C. | Proposed Budget Report Detail – General | 200 |
| D. | Capital Projects List | 202 |
| XII. | Fee History | 207 |
| XIII. | Glossary | 225 |
| XIV. | Appendix | |
| A. | Statistical Section | 237 |
| B. | Budget and Appropriation Ordinance (DRAFT) | 247 |
| C. | WAGC Marketing Plan | 257 |
| D. | Budget Overview Presentation (12-11-12) | 279 |

Lombard Park District Reader's Guide

This budget document is intended to provide concise and readable information about the Lombard Park District and how the document is prepared. The following sections contain the details of the Park District's budget:

Section 1: Overview of the entire budget which includes a transmittal letter, budget summaries and a District profile.

Section 2: This section explains how the tax levy was calculated for the Tax Year 2012 which is collected in Fiscal Year 2013.

Section 3 - 11: Revenue analysis and detail for each fund is located in these sections.

Section 12: Fee History information is listed starting in 2005 through the current budget year.

Section 13: Information in the statistical section is presented chronologically for the last complete fiscal year and the nine fiscal years preceding it. Park District staff uses this information to measure performance and monitor trends.

Section 14: The Glossary includes terms and key words that are used throughout the report and are defined so that the reader can be more familiar with technical terms, acronyms and words particular to government finance and parks and recreation.

Section 15: This section contains the Budget and Appropriation Ordinance, WAGC Marketing Plan and a December Budget Presentation. It is recommended that examination of budget material be preceded by a careful review of the Letter of Transmittal and Section 1 of this report.

This page has intentionally been left blank.



January 18, 2013

Board of Park Commissioners
Lombard Park District
Lombard, Illinois

227 W. Parkside Avenue
Lombard, IL 60148

p (630) 627-1281
f (630) 627-1286

www.lombardparks.com

The Annual Operating Budget of the Lombard Park District for the fiscal year ending December 31, 2013 has been prepared and is presented for your review in preparation of the Committee of the Whole meetings commencing on November 6, 2012. This budget document presents the District's comprehensive financial plan to provide parks, facilities, programs and leisure services to residents and participants during the upcoming fiscal year. It is a working document subject to deliberations and modifications prior to adoption on January 22, 2013. Any questions the reader has regarding any aspect of this budget should be directed to Jason S. Myers, Director of Finance and Personnel, at 630-627-1281.

The 2013 Proposed Budget is intended to dispense the optimum portion of resources to serve resident needs through sound fiscal management, while meeting the limitations of a mandated tax cap. Although during 2004 some non-referendum bonding authority was granted back to the District, the District still faces significant challenges brought by the limitation of non-referendum bonding powers for future years, as well as federal and state unfunded mandates such as ADA. Although the tax cap limits the District's revenue, staff continues to investigate ways to maximize current resources to meet the demands of our citizens. The tax cap for 2013 is 3.0% and staff is anticipating a near zero growth factor. In addition, EAV is expected to decrease by 7.9%. There are no other economic or legal issues negatively affecting the District except for the current economic downturn.

Management and staff started the budget process at the end of July. Meetings were scheduled throughout September and into October. As is the case each year while staff puts the budget together, the main goal was to limit expenditure increases and project realistically attainable revenue.

The budget meeting process with the Board of Park Commissioners will be much like it has been the past several years. Staff has included the agendas for the two anticipated budget meetings. Management and staff will again be on hand during the budget presentations to answer any of the Board's questions directly.

The budget for the Lombard Park District includes the revenues, expenditures and fund balances for specific funds as provided by taxes, user fees, interest income and other sources. The Park District uses a detailed line item format to monitor revenues and expenditures. The accounts of the Park District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity.

The 2013 Proposed Budget for the Lombard Park District has revenues, net of interfund transfers, totaling \$8,158,376, and expenditures, also net of interfund transfers, totaling \$8,760,844. As of December 13, Management is estimating the December 31, 2012 and December 31, 2013 Fund Balances for the Park District to total \$3,334,691 and \$2,732,221 respectively. Staff has prepared a budget that has a net income loss for 2013 of approximately \$602,000. This net income loss is due to the planned spend down of fund balance for capital project expenditures in the amount of \$1,257,939. Staff recommends that just over \$440,000 of it are remaining 2012 capital projects that will be carried forward. The major components are as follows:

2013 Proposed Annual Operating Budget

| | |
|------------------------|---------------------|
| General Corporate Fund | \$ 2,248,633 |
| Recreation Fund | \$ 3,430,436 |
| Special Recreation | \$ 722,113 |
| Debt Service Fund | \$ 1,467,547 |
| Capital Projects Fund | \$ 500,741 |
| All Other Funds | \$ 566,899 |
| Total | <u>\$ 8,936,369</u> |

The 2013 Annual Operating Budget reflects a decrease of revenue by 2.18% to \$8,333,901. The main reason for this decrease is that the District is no longer receiving TIFF Proceeds for the relocation of its maintenance facility. Property Taxes of \$5,209,406 (62.47%) and Program Fees and Fees & Admissions of \$2,244,032 (26.91%), support the operating budget. The percent of Property Taxes are higher than normal due to a referendum that was passed in 2008. Assuming no other changes, this will return to a more historical percentage in 2023 when this bond is retired. Other significant changes in revenues and expenditures are detailed in the Overview section before each fund.

The budget was prepared by balancing internal needs with the community expectations and economic conditions. Sound financial and operational philosophies guided the budget for the upcoming year. Staff continued to prioritize partnerships, strong financial policies and efficiencies throughout the budget process. As in years past, needs exceeded the available funds, in particular, the slowing economy and increased costs affected all departments.

In Summary, this budget: provides no new services; no new staff; continuation of fund balance reserves to ensure the District's fiscal conservatism; maintains the status quo, ensures high quality programs, facilities and service; and utilizes existing revenue streams to fund services and programs.

The District is proud of this budget, knowing that it is taking appropriate actions regarding finances as we continue towards long-term fiscal stability. During times of economic weakness and uncertainty, it is important to remain vigilant in the District's attempt to control costs at all levels.

Major Work

Historically, the District commits a minimum of \$650,000 in capital improvements from bond proceeds (\$500,000) and from operations (\$150,000) each year. Management plans to continue this commitment to the capital needs of the District for the next five years. These projects are deemed necessary in conjunction with the District's Capital Replacement Schedule and the 2011 ADA Study which are identified within the Capital Projects section of this Budget. Long-term concerns and areas of improvement will also be determined through the Comprehensive Master Plan which will be completed in 2013. The District has been conservative with determining major work for 2013 as the Comprehensive Master Plan process moves forward. The following list highlights some of staff recommendations for projects that will be undertaken during 2013, which will allow the District to remain fiscally conservative, maintain a healthy financial condition and provide quality services to our customers:

- The purchase of a 20 passenger bus (\$60,500)
- ADA Improvements that have been identified through a 2011 ADA Assessment (\$427,948)
- Establishment of a dog park (\$20,000)
- Window frame and aluminum capping of Lagoon building (\$14,000)
- Walking Paths at Lombard Common (\$45,000)
- The purchase of two copy machines (\$32,000)
- Brick replacement in Lilacia (\$28,685)
- Replacement of playground at Madison Meadow (\$100,000)
- Removal of tennis court at Pleasant Lane (\$10,000)
- Fire alarm upgrade at Sunset Knoll (\$12,000)
- Purchase of a van (\$17,500) and mechanic truck (\$22,500)
- Purchase of tent for Western Acres Golf Course (\$15,000)
- Replacement of six golf carts (\$23,000)

As the reader pages through this budget document, you will find a short discussion before each of the budget areas that staff has determined important for your consideration.

Budgeting Notes

Full time staff salaries and wages (1000) have been determined based upon a 3.0% average annual increase (1998 = 4.0%, 1999 = 3.5%, 2000 = 3.5%, 2001 = 4.0%, 2002 = 4.5%, 2003 = 4.0%, 2004 = 4.0%, 2005 = 5.0%, 2006 = 5.0%, 2007 = 5.0%, 2008 = 5.0%, 2009 = 4.1%, 2010 = 3%, 2011 = 3%, 2012 = 3.5% and 2013 = 3.0%). Part time staff wages have been primarily determined on an hourly increase based on supervisor discretion.

Presented in the Employee Benefits Package for 2013, hospitalization and prescription drug card premiums have increased by 5.2%. Dental and vision plans experienced a 2.0% and 2.7% increase respectively in 2013. As they have since 1999, our employees are required to pay a portion of their hospitalization, dental and prescription drug card premiums. During 2012 the portion increased to 8% of the premium for current employees and 15% for all new employees hired after January 1, 2012. The budgeted amount in all *Hospitalization* (505100) and *Dental* (505500) accounts is the net cost to the District (the cost of the premium less the employees' share).

All *Investment Interest* (0450) accounts throughout the 2013 Proposed Budget are expected to remain similar to 2012. The Capital Projects Fund is showing a decrease due to lower fund balances. In addition, current short term bond rates are equivalent to the money markets rates through the Liquid Assets Account. Therefore, most short term investments are in a money market account.

Again for 2013, District-wide *Utility* budgets have been determined based upon the last five years of data experience we have, with more weighted value on 2012's information. Most utilities were budgeted to increase by 5% based on information staff has gathered. However, water and sewer has been budgeted at a 12.2% increase based on preliminary figures from the Village of Lombard.

Most recreational programs were budgeted with a 5% participation increase and a 3% fee increase which will be attainable through improving existing programs and adding new programs. The participation increase is based on historical information and considered the current economic conditions we face in DuPage County. Staff understands that during the prolonged recession we find ourselves in, our customer's financial interest must be taken into account. Despite the fact that most program supplies are expected to increase, staff has elected to move forward with just a modest increase in program fees. In addition, most facility rental fees increased 3% for residents and 10% for non-residents as well as an increase in deposit fees due to rising damage costs during these rentals.

As you go through this document, please remember that within this budget, many line items and many issues concerning those line items, impact more than just one fund. For instance Executive Director, Deputy Director, Director of Finance and Marketing and Communications

Coordinator salaries are allocated over three funds. Likewise, accounts like Investment Income and Computer Maintenance Agreements are allocated between various funds at various rates.

The Board of Park Commissioners, as stewards of the Park District, provided guidance, a vision and support for the 2013 operating budget development by determining basic policy and setting the District's course for the future. In addition they are in the middle of developing a Comprehensive Plan which will guide this document in the upcoming years.

Acknowledgments

The primary effort of budget development (an annual District-wide strategic planning exercise) sets priorities and provides a framework for the 2013 fiscal year. Department Heads and their staff have incorporated into the budget document goals and objectives thought necessary to achieve our mission: *To provide quality leisure opportunities for people to enjoy life.*

We would like to thank all staff for the hours of dedicated work that went into the development of this budget document. They had to learn a new financial system for developing their budgets. This was a challenge yet each staff member succeeded and seemed overall pleased with the new system. Also, staff put a lot of hard work into maintaining the Park District's plan of the 2012 Budget and turned it into a reality.

In addition, we would also like to express our appreciation to the seven members of the Board of Park Commissioners. As stewards of the District, the Board of Park Commissioners has provided the vision, guidance and support for the 2013 Proposed Budget development by determining basic policy and setting the District's course for the future. They have assumed accountability for fiscal control and responsibility for meeting the Lombard Park District's recreation and leisure needs with dedication, expertise and enthusiasm.

Finally, as you proceed through this document, please feel free to contact either of us prior to our budget meetings with any questions or concerns you may have. As we continue through the budget process, staff will provide the Board with updated information and any budget changes for the next scheduled meeting.

Sincerely,

Paul W. Friedrichs
Executive Director

Jason S. Myers
Director of Finance and Personnel

This page has intentionally been left blank.

Mission Statement

The Lombard Park District strives to provide quality recreation opportunities for people to enjoy life. All operations of the Park District are committed to do the following values pursuant to policies, procedures, and day-to-day operations:

Public Trust

- Demonstration of fiscal responsibility
- Employ competent and responsive personnel
- Include citizen participation in the decision-making process
- Guided by and committed to the democratic process
- Provide visionary leadership
- Policy governance and non-interference of politics

Environmental Preservation

- Preserve and maintain open space
- Positive sensitivity towards environmental issues
- Efficient management of natural resources
- Aesthetic enhancement of the whole community
- Provide leadership in environmental education

Human Dignity

- Promise and enforce non-discriminatory practices
- Honor open lines of communication
- Accent honesty, mutual trusts and respect
- Provide moral integrity within its decisions
- Encourage freedom and expression
- Maintain positive employer/employee relationships

Leisure Opportunities

- Promote physical, mental, and personal well-being
- Provide opportunities for social interaction.
- Offer a broad spectrum of programs, facilities and services
- Emphasize leisure education as well as personal enjoyment
- Provide methods to evaluate, improve and enhance services

Customer Satisfaction

- Identify, meet and exceed customer expectations
- Provide positive, courteous and friendly experiences
- Provide an organized, clean and safe environment for all users
- Provide responsive, timely and consistent service
- Quality will not be compromised at the expense of quantity
- Demonstrate integrity through “Satisfaction Guaranteed”

Lombard Park District
Board of Park Commissioners
Committee of the Whole
Sunset Knoll Recreation Center
Tuesday, November 6, 2012
6:00 PM

Committee of the Whole Meeting

I. Call to Order

II. Budget Presentation

Budget Overview

Recreation Budget

Facilities

Athletics 1

Athletics 2

Gymnastics

General Interest & Camps

Special Events & Trips

Teen Programs

Fine Arts

Adults & Seniors

Early Childhood

Performing Arts

Fitness

Paradise Bay Water Park

III. Other Business

IV. Adjournment

Lombard Park District
Board of Park Commissioners
Committee of the Whole
Sunset Knoll Recreation Center
Tuesday November 13, 2012
6:00 PM

Committee of the Whole Meeting

I. Call to Order

II. Budget Presentation

Goals & Objectives

Corporate Fund – General

Corporate Fund – Administration

Corporate Fund – Operating

Corporate Fund – Buildings

Corporate Fund – Horticulture

Western Acres Golf Course

Special Recreation Fund

Liability Fund

Debt Service Fund

FICA Fund

IMRF Fund

Audit Fund

Capital Projects Fund

Personnel Benefits and Administration

III. Other Business

IV. Adjournment

Lombard Park District Profile

| | |
|---------------------------|--|
| Established | On September 26, 1927, the Lombard Park District was formed and founded by Col. William R. Plum. |
| Governed | The Park District is governed by a seven member, volunteer Board of Commissioners each of whom serves six years. Current Board consists of President: Janice Mills, Vice-President: Gregory Ludwig, John Bielenda, Kathleen Hogan, David Kundrot, Peter Nolan and Char Roberts. |
| Boundaries | On 450 acres of land the Lombard Park District is located in central DuPage County, 25 miles west of the downtown Chicago “loop” business district and 14 miles southwest of O’Hare International Airport. Adjacent communities include, Addison, to the north, Villa Park to the east, Downers Grove to the south and Glen Ellyn to the west. |
| Population | The Park District's population is approximately 43,000. |
| Real Estate | The equalized assessed value of real estate for 2012 is \$1,352,411,195 (most recent available). |
| Tax Rate | The tax rate for 2012 is .3760 per \$100 of assessed value (most recent available). |
| Fiscal Year Budget | The proposed operating budget, including capital projects, for 2013 is \$8,936,369. The fiscal year begins January 1 and concludes on December 31. |
| Bond Rating | The District issues General Obligation Bonds periodically for capital improvements. In June 2011, Standard & Poor’s gave the Park District an upgrade to an AA rating, citing “the district’s maintenance of its strong financial reserves.” |
| Park Resources | The District includes 17 sites including 458 acres, play lots, neighborhood parks, community parks, and special use parks. Included in the acreage are 22 buildings, a water park, nine hole golf course, botanic park, nursery operation, garden plots, 22 baseball/softball fields, 16 soccer/football fields, 8 tennis courts, 8 basketball courts, 17 playgrounds, and 4 picnic sites with reservation. The 22 buildings include restroom facilities, storage areas, a greenhouse, a log cabin, and two community buildings. |

Lombard Park District Profile

Programs and Services

The District provides a full range of activities and services year-round. Major recreation programs include athletics, fitness, music, arts and crafts, performing arts, preschool programs, museum programs, swimming, tennis, senior programs, day camps, special events, trips, and a before- and after-school program for grade school children. In 2011, 25,545 people registered for recreation programs and there were an additional 15,676 golfers.

Administrative Staff

The District has five members of the Administrative Staff. They are Paul W. Friedrichs, Executive Director; Jason S. Myers, Director of Finance and Personnel; Rick C. Poole, Deputy Director; Kevin Ingram, Superintendent of Golf Course Operations; and William Sosnowski, Superintendent of Parks.

Staff

The District has an appointed executive director responsible for administrative efforts of the Park District including 31 full-time staff, nine year-round part-time employees, approximately 429 seasonal employees and hundreds of volunteers. A copy of the 2013 Organizational Chart is on the following page.

Affiliations

The District is affiliated with the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), and Park District Risk Management Association (PDRMA).

Contact

Lombard Park District: 1-630-627-1281;
Fax: 1-630-627-1286;
E-mail: info@lombardparks.com
Web Site <http://www.lombardparks.org>

Lombard Park District Parks and Facilities

| | ACRES | MAP # | AQUATIC FACILITY | BASEBALL FIELD | BASKETBALL COURT | BOATING (permit req'd) | FITNESS CENTER | FISHING | FOOTBALL FIELD | FRISBEE GOLF | GOLF - 9 HOLES | HORTICULTURAL AREA | ICE SKATING | NATURAL AREA | PLAYGROUND | PICNIC AREA (reservable) | RENTAL FACILITY | RESTROOM | SAND VOLLEYBALL | SHELTER (reservable) | SKATE PARK | SLEDDING | SOCCER FIELD | SOFTBALL FIELD | SPLASH / SPRAY PARK | TENNIS COURT | WALKING PATH | WETLAND |
|---|-------|-------|------------------|----------------|------------------|------------------------|----------------|---------|----------------|--------------|----------------|--------------------|-------------|--------------|------------|--------------------------|-----------------|----------|-----------------|----------------------|------------|----------|--------------|----------------|---------------------|--------------|--------------|---------|
| Babcock Grove Memorial Garden Park Rd. at Washington Blvd. | 0.48 | 1 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Broadview Slough Broadview Ave. & Crystal Ave. | 19.8 | 2 | | | | | | | | | | | | ● | | | | | | | | | | | | | | ● |
| Crescent Tot Lot Crescent Blvd. east of Finley Rd. | 0.75 | 3 | | | | | | | | | | | | | ● | | | | | | | | | | | | | |
| Eastview Terrace Charlotte St. at Circle Terr. | 0.53 | 4 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Edson Park Morris Ave. & Edson St. | 0.34 | 5 | | | | | | | | | | | | | ● | | | | | | | | | | | | ● | |
| Four Seasons Finley Rd. & 16th St. | 39 | 6 | | ● | ● | ● | | ● | | | | | | | ● | | ● | ● | ● | | | ● | ● | ● | | | ● | |
| Lilacia Park Park Ave. & Parkside Ave. | 5.89 | 7 | | | | | | | | | | ● | | | | | | | | | | | | | | | ● | |
| Lombard Common Grace St. & St. Charles Rd. | 49.3 | 8 | ● | ● | ● | | | | ● | ● | | | ● | | ● | ● | ● | ● | | ● | | | ● | ● | | ● | ● | |
| Lombard Lagoon Grace St. & Marcus Dr. | 10.8 | 9 | | | | ● | | ● | | | | | ● | | ● | | ● | | | ● | | | | | | | ● | |
| Madison Meadow Madison St. & Ahrens Ave. | 86.7 | 10 | | ● | ● | ● | | ● | ● | ● | | | ● | | ● | ● | | ● | | ● | ● | | | ● | | ● | ● | |
| Old Grove Michelle Ln. & Lewis Ave. | 8.3 | 11 | | | | | | ● | | | | | | ● | ● | | | | | | | | ● | | | | | |
| Southland Grace St. & Central Ave. | 15.6 | 12 | | ● | | | | ● | | | | | | | ● | | | | | | | | ● | | | | ● | |
| Sunset Knoll Finley Rd. & Wilson Ave. | 36.9 | 13 | | ● | ● | | ● | ● | | | | | ● | ● | ● | | ● | | | ● | | ● | ● | | ● | | ● | |
| Terrace View Elizabeth St. & Greenfield Ave. | 48.7 | 14 | | ● | | ● | | ● | | | | | | ● | ● | | | | | | | | | | | | ● | ● |
| Vista Pond Edgewood Ave. & Greenfield Ave. | 10.4 | 15 | | | | ● | | ● | | | | | | | ● | | | | | | | | | | | | ● | |
| Water Spray Park St. Charles Rd. west of Main St. | 0.25 | 16 | | | | | | | | | | | | | | | | ● | | | | | | | ● | | | |
| Western Acres Golf Course 2400 W. Butterfield Rd, Lombard | 64 | 17 | | | | | | | | | ● | | | ● | | | ● | ● | | | | | | | | | | ● |
| Westmore Woods Maple St. & Highland Ave. | 21.2 | 18 | | ● | | | | ● | | | | ● | | ● | ● | | | | | | | | ● | ● | | | ● | |



List of Principal Officers

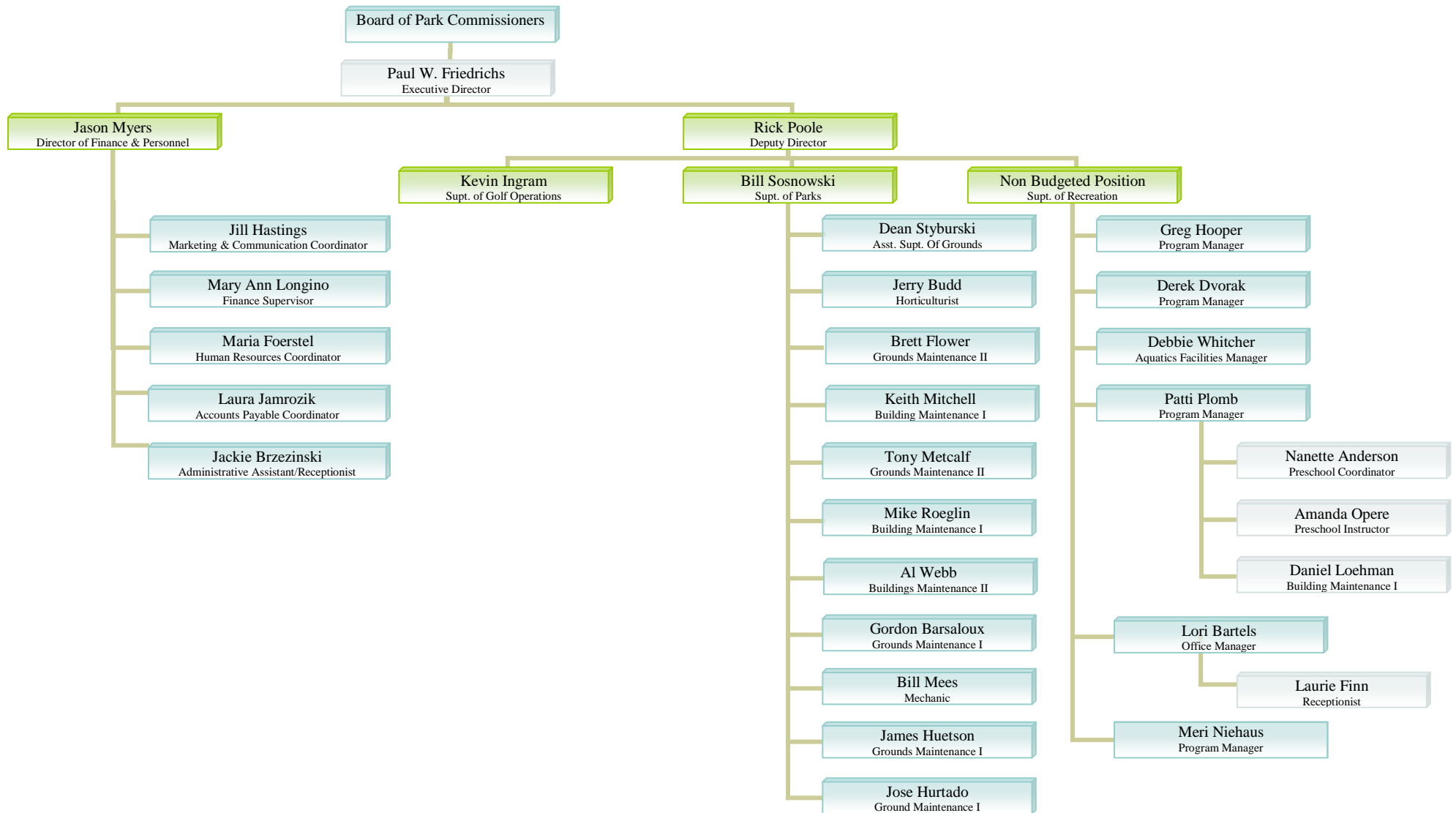
Board of Park Commissioners

Janice Mills, President
Gregory Ludwig, Vice President
John Bielenda, Commissioner
Kathleen Hogan, Commissioner
David Kundrot, Commissioner
Peter Nolan, Commissioner
Char Roberts, Commissioner

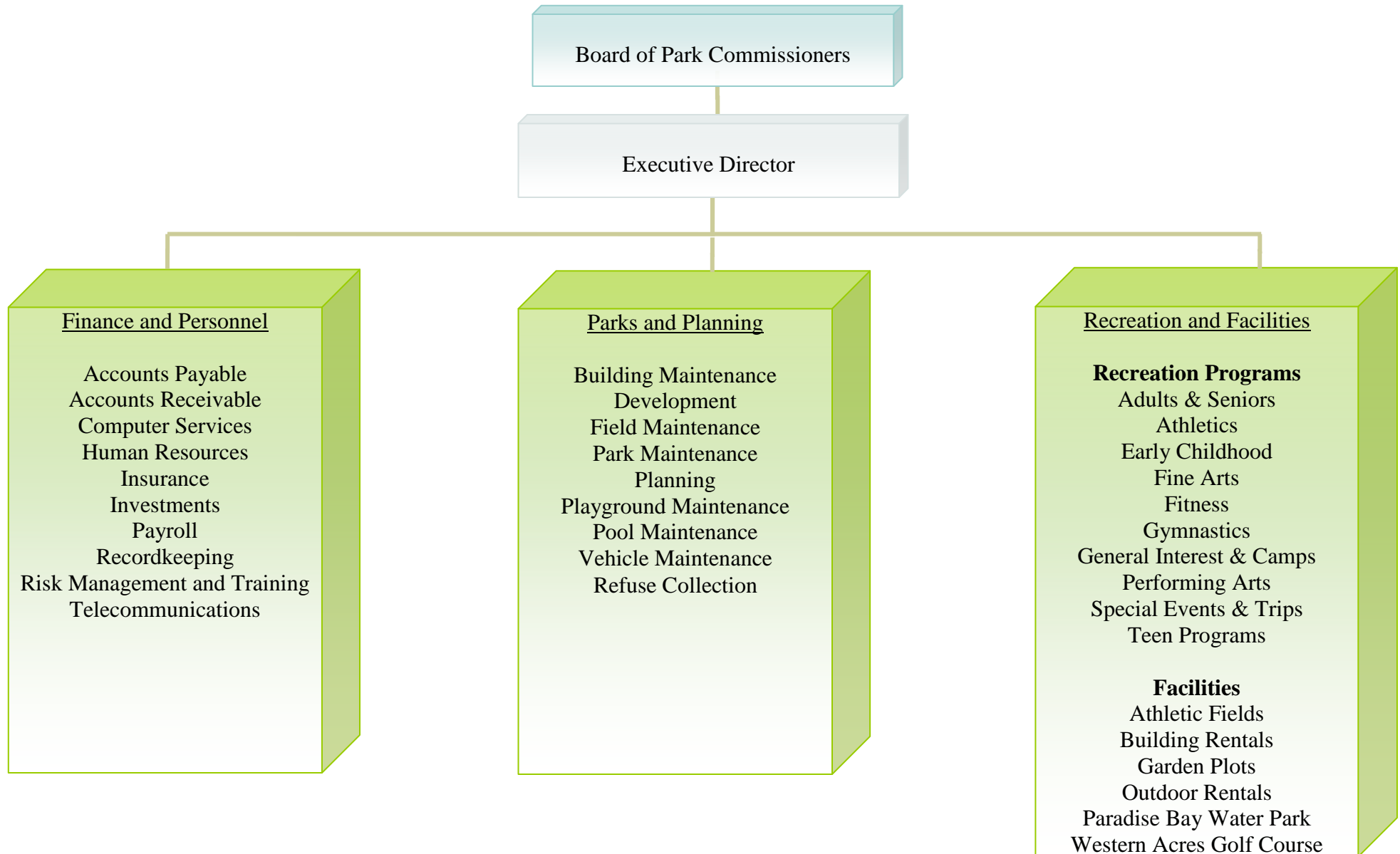
Administrative Staff

Paul W. Friedrichs, Executive Director
Rick C. Poole, Deputy Director
Jason S. Myers, Director of Finance and Personnel
William Sosnowski, Superintendent of Parks
Kevin Ingram, Superintendent of Golf Operations

Lombard Park District Organizational Chart 2013



Organizational Chart by Function



Budget Process

Basis for the budget includes background material from the District's Capital Replacement Plan and ADA Accessibility Plan. These comprehensive plans were developed to coordinate all facets of the Park District's operation including community needs, facilities, budget and personnel in an effort to maximize existing resources. The plans are an integral part of the budget planning process. As projects are approved, the effects of those capital improvements are made a part of the operating budget.

The District combines a year-end review with the next year's budget to assure that the base line information used for comparison purposes is reasonably close to year-end expectations. Detail budgeting begins in August and several review meetings take place September through November. The draft annual budget and capital improvements are presented to the Board of Park Commissioners at Committee of the Whole meetings in November. The Annual Budget is tentatively approved for public display in December. It is on display at the Park District's Administration Office, 227 W. Parkside Ave, Lombard, IL and on the website at lombardparks.org thirty days prior to the public hearing in January and the adoption of the Budget and Appropriation Ordinance. In addition, public notice is published in the local press for the January public hearing. Finally, the Budget and Appropriation Ordinance must be adopted before the first quarter of each year and filed with the DuPage County Clerk within 30 days of adoption.

State law prohibits further appropriation at anytime within the same fiscal year. The Board of Park Commissioners has the authority after the first six months of the fiscal year to make transfers between various items in any fund in the appropriation ordinance with 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.

Budget Implementation and Monitoring

The budget process continues with implementation of budget policies during the process. Goals and objectives of the budget are translated into purchase orders and check requests. Management and program supervisors receive monthly reports detailing budget status on a monthly and year-to-date activity basis to actively monitor the budget policy implementation.

Budget policies are implemented on a timely basis. Policies, such as pool and golf fee increases, are put into effect at the beginning of the season and recreational program increases take place in the winter session of classes. Monitoring of registration fees is an on-going basis with the review of individual programs for each program season.

Budgetary control is employed as a management control device during the year through an internal reporting process. The process includes verification of appropriation amounts prior to expenditures and monthly review of all account totals compared with appropriations. Additionally, the Board of Park Commissioners reviews all expenditures, with a monthly review of all account totals compared with the appropriations and projected year-end totals.

**Lombard Park District
2012 Tax Levy & 2013 Budget Calendar**

July

Training of how to enter budgets into MSI (July 17)

August

Staff completes draft of Capital Improvements (Aug. 24)

Commissioner Goals and Objectives (Aug. 28)

September

Staff Enters Budget Information in MSI (Sept. 7)

Line Item Notes (Sept. 7)

Submit Goals & Objectives (Sept. 7)

Manager Meetings with Deputy Director (Sept. 10, 11 & 13)

Survey Results (Sept. 13)

Fee History (Sept. 13)

Meetings with Supt. Finance & Personnel (Sept. 17, 18 & 19)

Changes Due in MSI (Sept. 21 at 9 am)

October

Meet with Executive Director (week of Oct. 1)

Modify Budgets based on Budget Report by Fund (Oct. 8)

Budget Document delivered to Board (Oct. 23)

Truth in Taxation Compliance - Initial Estimate of Tax Levy -
Board Meeting (Oct. 23)

Review and Initiate 2013 Capitals – C.O.W. (Oct. 23)

November

Review Proposed Budgets – C.O.W. (Nov. 6 & Nov. 13)

Review Salary and Employee Benefits Package – C.O.W.
(Nov. 13)

Approve Goals & Objectives at Nov. Board Meeting (Nov. 27)

Staff completes Employee Performance Appraisals (Nov. 30)

December

Revisions to Proposed Budgets per Board Consensus (Dec. 5)

Tentative Approval of the 2013 Budget (Dec. 18)

Display for Public Viewing (Dec. 18)

Adopt 2012 Tax Levy Ordinance (Dec. 18)

Staff Completes Salary Schedules/Reviews (Dec. 19 – Dec. 28)

January

Public Hearing – 2013 Budget (Jan. 22, 2013)

Adopt 2013 Budget & Appropriation Ordinance (Jan. 22, 2013)

February

File the Budget and Ordinance with proper certification with
the County Clerk's Office (no later than February 21, 2013)

June

The Board of Park Commissioners may amend the Budget and
Appropriation Ordinance in the same manner as its original
enactment. After six months of the fiscal year and by two-
thirds vote, the Board of Park Commissioners may transfer any
appropriation item it anticipates being unexpended to any other
appropriation item. Such transfers, in the aggregate, may not
exceed ten percent of the total amount appropriated in such
fund. (June 30, 2013)

Financial Policies

The Lombard Park District maintains a conservative, fiscally prudent approach to budgeting and management of its fiscal affairs. The overall goal of the District's financial policies is to establish and maintain effective management of Park District financial resources. Formal policy statements provide the foundation for achieving this goal. This section outlines the policies used in guiding the preparation and management of the District's overall budget and the major objectives to be accomplished.

Accounting, Auditing, and Financial Reporting Policies

- The Park District will maintain its position as a leader in producing financial reports in conformance with generally accepting accounting principles and pronouncement by the Governmental Accounting Standards Board (GASB). The Park District follows generally accepted accounting principles in accounting for the funds of the District.
- The District uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.
- All governmental funds, including, General Corporate, Recreation, Special Recreation, Debt Service and Capital Project funds are accounted for using the modified accrual basis of accounting, with revenues being recorded when the services or goods are available and measurable. Expenditures are recorded when the liability is incurred. General property tax revenue is recognized as revenue at the time it is considered measurable and available to finance current expenditures. The District uses a detailed line item budget for accounting expenditure control, and monitoring purposes.
- The Comprehensive Annual Financial Report (CAFR) shows the status of the District's finances on the basis of "generally accepted accounting principles" (GAAP). This is consistent with the way the District prepares its budget.
- The District strives to meet guidelines and criteria to receive the Government Finance Officers Association (GFOA) Certificate of Excellence in Financial Reporting. The District has received the award annually since 1999.
- An annual audit will be performed by an independent public accounting firm; with an audit opinion to be included with the Park District's published Annual Financial Report.
- The annual budget document provides basic understanding of the District's planned financial operations for the coming year. This budget conforms to the Government Finance Officers Association's program requirements, and will be submitted to GFOA to determine its eligibility for the award.

Investment and Cash Management Policy

- The District adheres to treasury management practices permitted by state statutes and adopted investment policies. The primary objective is to invest public funds in a manner which will provide a competitive investment return with the maximum security while meeting daily cash flow demands of the District and conforming to all state statutes governing the investment of public funds.

Operating Budget Policies

- The Park District is committed to providing quality park areas and recreational facilities and services to meet the demands of resident of the Lombard Park District.
- A comprehensive annual budget will be prepared for all funds expended by the Park District.
- The budget will be prepared in such a manner as to facilitate its understanding by citizens and elected officials.
- The Park District is committed to providing all Park District services and operations in a responsive, efficient and cost effective manner.
- The District is committed to complying with the American with Disabilities Act (ADA) through funding for facility improvements, training of employees and offering of programs.
- The Board of Park Commissioners and staff complied with state law when preparing and adopting the tax levy.
- Pension (IMRF), audit, liability, and special recreation (NEDSRA) have separate tax levy extensions, and are accounted for in separate funds. This is required under Park District statute.
- The Park District continues to work toward the goal that operating expenditures will not exceed projected revenues. Exceptions to this goal are planned reduction in fund balance reserves; a portion of the fund balance reserves may be used for capital repair and replacement; a portion may need to cover unanticipated drops in revenue or increases in costs. Ending fund balances must meet minimum policy levels. It is allowable for total expenditures to exceed revenue in a given year as long as the projected ending fund balance meets minimum policy levels.
- The Park District considers the budget balanced if operating revenues are equal or greater then operating expenditures.
- The Park District is committed to meeting PDRMA (risk management agency) safety rules and regulations. In fact, in 2012 the District successfully passed its audit and will be re-accredited for three more years.
- The District may accumulate funds for the purpose of building repairs and improvements.

Debt Policy

The Park District's primary objective in debt management is to keep the level of indebtedness within available resources. It is imperative to keep the debt, within the legal debt limitations established by state law, at a minimum cost to the taxpayer. The District adheres to the following guidelines when approaching the option of debt as a source of revenue:

- Debt is used only to provide funding for essential and necessary capital projects. Long-term borrowing will not be used to finance current operations or normal maintenance.
- The goal of providing cost-effective services must be weighed against the ability to borrow at the lowest possible rate.
- Benefits of the improvement must outweigh its costs, including the interest cost of financing.
- Financing of the improvement will not exceed its useful life.
- All debt issued, including lease-purchase methods, will be repaid within a period not to exceed the expected useful life of the improvements financed by the debt.
- The cumulative debt profile will be retired within an average life of 10 years.

Revenue Policies

- The District will estimate annual revenues on an objective, reasonable and conservative basis. Revenues will be estimated based on historical trend analysis. Staff conducts an in-depth analysis of most revenues annually including customer needs, cost to provide the service, market conditions, target markets, trends, climate impact and facility availability.
- The District proposes program fees and taxes that exceed general operating expense each year to generate a surplus for emergency, reserves and future capital projects.
- Registration fees are based on the District's revenue policy. Non-resident fees are more than resident fees. Program pricing is intended to cover direct and indirect costs, and be within an acceptable range of what other park districts or private enterprises are charging for similar services.
- Non-residents do not support the Park District through taxes and therefore are charged an additional fee to assist with paying for overhead, facility maintenance and program development expenses that are normally covered by taxes.
- Recreation programs attempt to recover 100% of direct costs and a portion of indirect costs on a budget year basis. However, on an individual basis, some programs are subsidized (free) while other programs recover additional costs.
- Golf course fees are based on the District's revenue policy and are approved by the Board of Park Commissioners at the January 22, 2013 Regular Board Meeting.
- The Park District will actively pursue opportunities for grant funding and sponsorship.

Expenditure Policies

- The budget will provide for adequate maintenance of capital, plant and equipment and for their orderly replacement
- The responsibility for purchasing rests solely with the department heads of the Park District, with final approval for purchases acknowledged by the executive director. Authorization for purchases of unbudgeted products or services must include the source of additional funds or a corresponding reduction in the budgeted, which will fund such a request.
- An operational control of department budgets is maintained by preliminary check of funds availability on a line-item basis. Each department is responsible for ensuring funds are available within the specific line-item before the issuance of purchase orders.
- The Park District is committed to updating the capital improvement plan and ADA improvement plan.
- Salaries and wages of full-time staff will be projected based on authorized staffing levels (Appendix XV, Statistical Section, Table 2) Projections will comply with the existing compensation plan. Overtime and seasonal work is budgeted separately.

Capital Improvement Policies

- The purpose of the Capital Replacement Schedule is to systematically plan, schedule and finance capital projects to ensure cost-effectiveness. The plan is updated annually. Capital budget appropriations lapse at the end of the fiscal year, however, they are re-budgeted until the project is complete. As capital improvement projects are completed, the operations of these facilities are funded in the operating budget.
- A capital outlay is defined as an item or project that costs \$1,500 or more and has a life of at least three years.

Fund Balance Policies

The District has established fund balance policies for the government funds. A portion of the fund balance reserves may be used for capital repair and replacement; a portion may need to cover unanticipated drops in revenue or increases in costs. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.

- The General Corporate Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The General Fund assigns a minimum of 25% of the annual budgeted expenditures for fiscal sustainability.
- The Debt Service, Special Recreation, Audit, Liability Insurance, Social Security, IMRF and Capital Projects Funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.

Fund Structure

In governmental accounting, all financial transactions are organized within funds. The Park District abides by Generally Accepted Accounting Principles (GAAP) governing the use of funds. First, a fund contains a group of accounts segregated for certain purposes. Second, the financial transactions related to these purposes will be recorded in the accounts of the fund. Third, these accounts must be self-balancing and must include information about all the financial resources revenues, expenditures and fund balance. The Park District uses a detailed line item format to monitor revenues and expenditures.

The Park District makes use of five Governmental Fund types, General Corporate Fund, Recreation Fund, Special Recreation Fund, Debt Service Fund, Capital Projects Fund and Non-Major Funds (Liability Fund, Social Security Fund, Illinois Municipal Retirement Fund and Audit Fund).

Major Funds

General Corporate Fund – This fund is used to account for the administrative, maintenance, parks and all other financial resources except those required to be accounted for in another fund. The primary funding is provided from property taxes, TIFF proceeds, reimbursements and contracts, rentals, donations and interest income.

Recreation Fund – The Recreation Fund is used to account for operations of all recreation programs. Financing is provided from program fees, an annual property tax levy, rentals, reimbursements & contracts, merchandise for resale, donations, and interest income. This includes all revenue from the Recreation Department, Paradise Bay Water Park and Western Acres Golf Course which all make up the Recreation Fund.

Speical Recreation Fund – This fund was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to Northeast DuPage Special Recreation Association, to provide special recreation programs for the physically and mentally handicapped.

Debt Service Fund – The Debt Service Fund is used to account for the short-term and long-term payment of principal and interest on borrowed funds. It was established to account for the accumulation of resources and payments of general obligation bond principal and interest. The District issues general obligation bonds to provide funds for the acquisition and construction of major capital improvements. General obligation bonds have been issued for general government activities and are direct obligations and pledge the full faith and credit of the Park District. Financing is provided from the annual tax levy.

Capital Projects Fund – This fund is used to account for financial resources to be used for the acquisition or construction of major capital projects.

Non-Major Funds

Liability Fund – This fund accounts for the operation of the Park District’s insurance and risk management activities. Financing is primary provided from an annual property tax levy. This fund records the insurance expenditures.

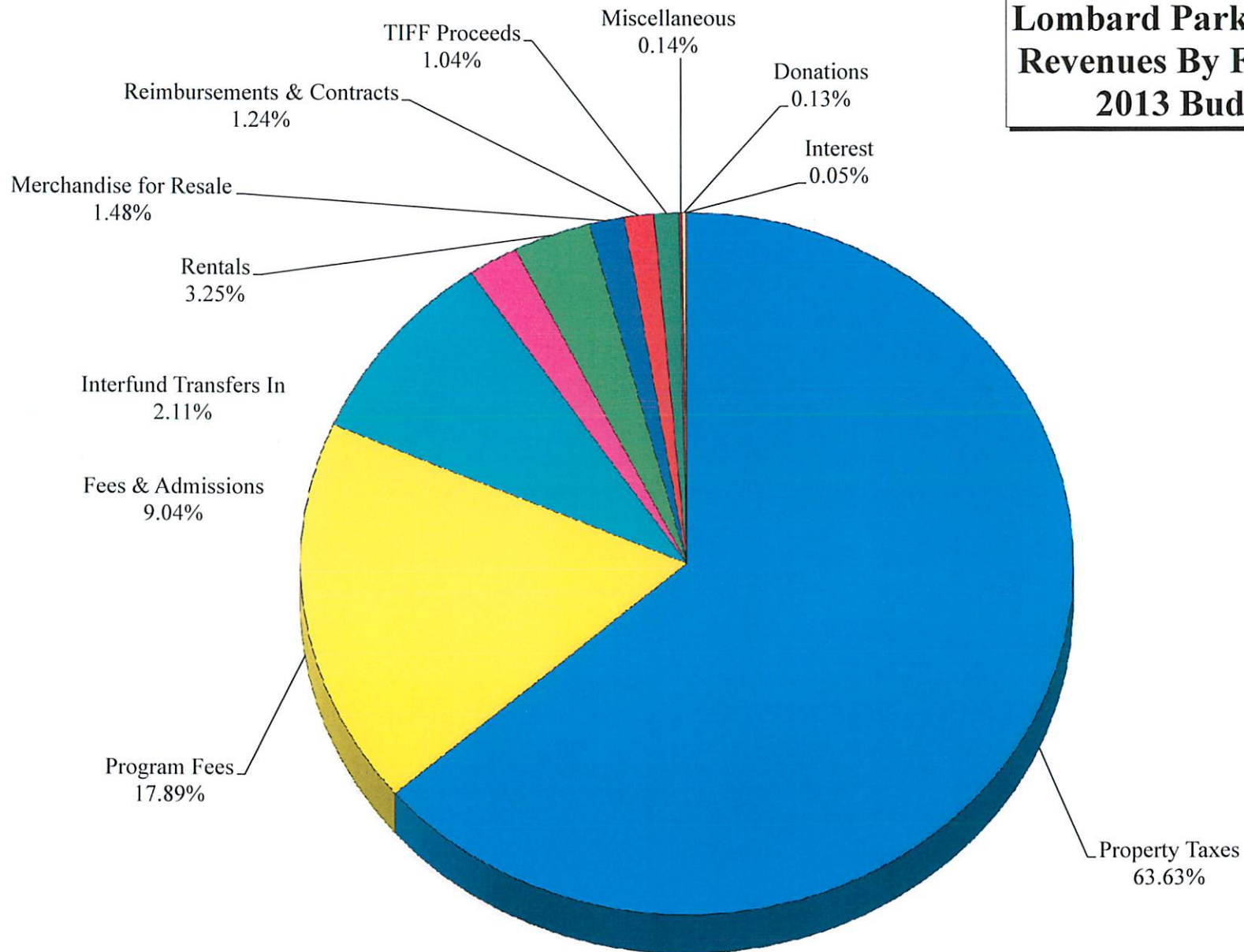
Social Security Fund – The Social Security Fund is used to account for revenues derived from an annual property tax levy for purposes of meeting costs associated with participation in the “Social Security Act.”

Illinois Municipal Retirement Fund – The IMRF Fund accounts for the activities resulting from the Park District’s participation in the Illinois Municipal Retirement Fund. Revenues are provided by a specific annual property tax levy, which produces a sufficient amount to pay the Park District’s contributions to the Fund on behalf of the Park District’s employees. Payments to IMRF and receipt of property taxes are the major activities in this fund.

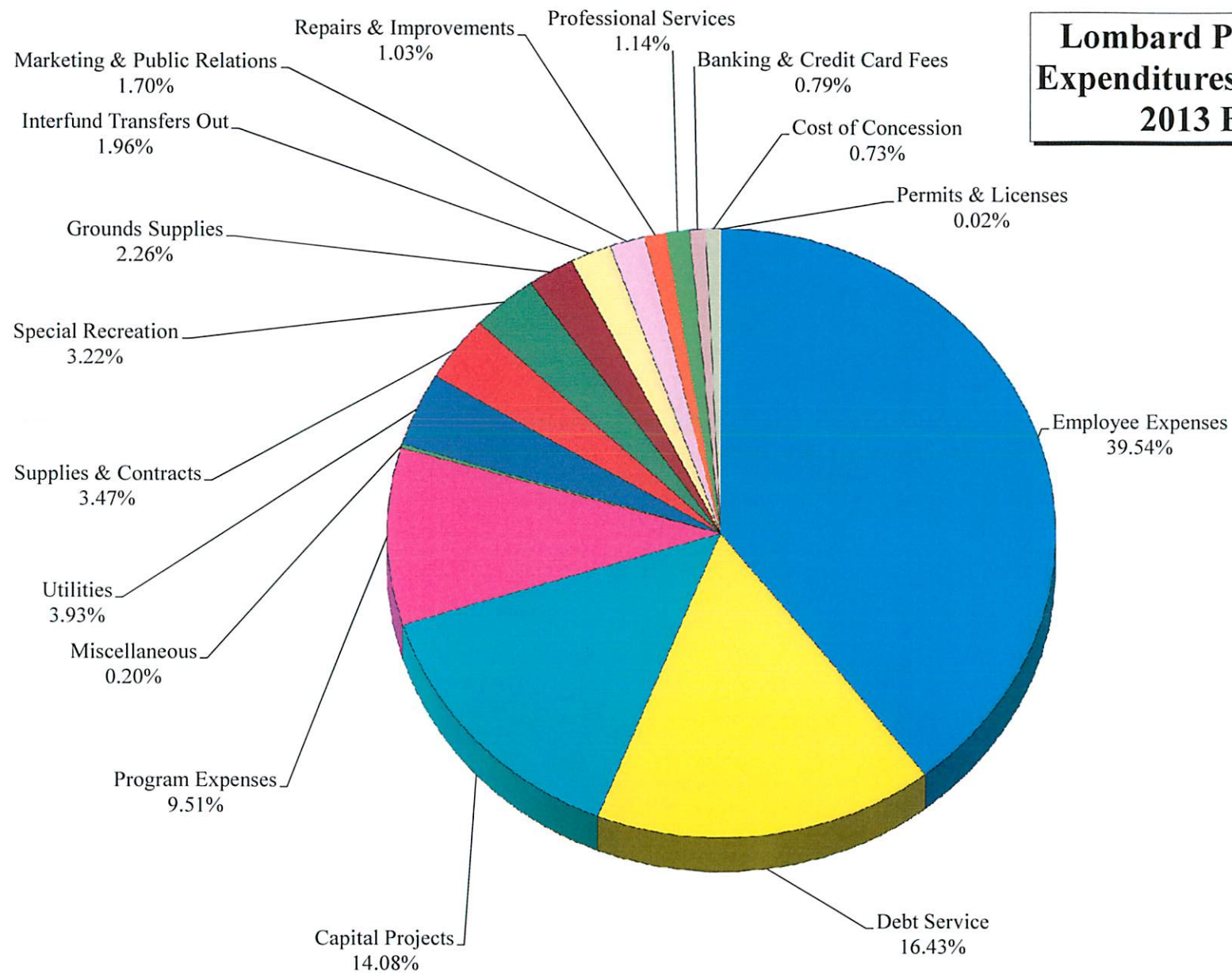
Audit Fund – This fund accounts for the expenditures related to the Park District’s annual financial compliance audit which is mandated by State statute. Financing is provided from an annual property tax levy, the proceeds of which can only be used for this purpose. Transactions consist of property taxes received and audit expense

In addition these funds are organized in two major areas: Administrative Funds and Recreation Funds. The Administrative Funds are the General Corporate, Special Recreation, Liability, Debt Service, Social Security and Illinois Municipal Retirement Funds. The Recreation Funds are the Recreation, Paradise Bay Water Park and Western Acres Golf Course Funds. Each fund is considered a separate accounting entity. A listing and definition of funds, activities and their relationship were detailed above.

Lombard Park District Revenues By Function 2013 Budget



Lombard Park District Expenditures By Function 2013 Budget

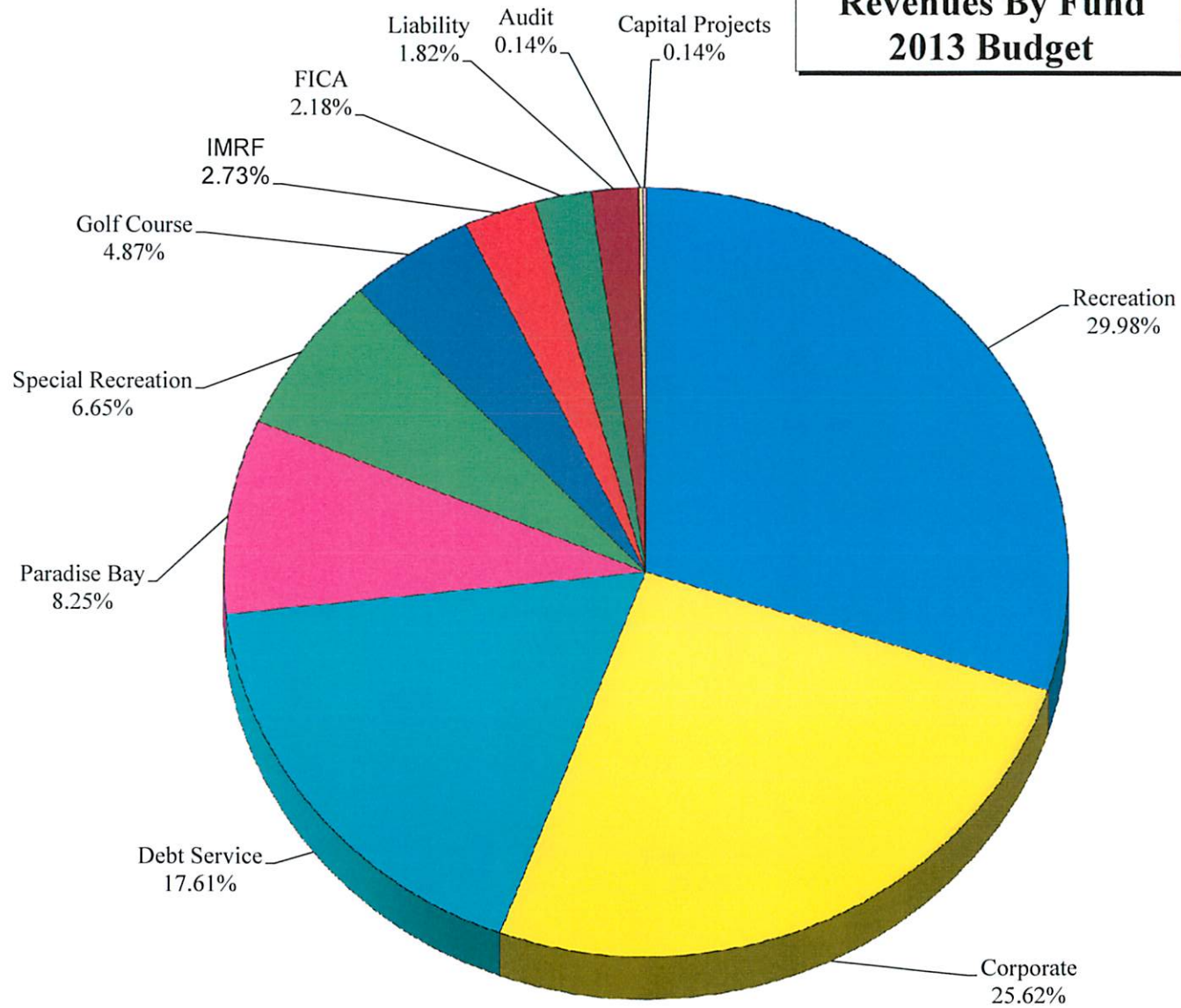


Lombard Park District
Fund Summary - Proposed Budget Report
All Funds
Fiscal Year 2013

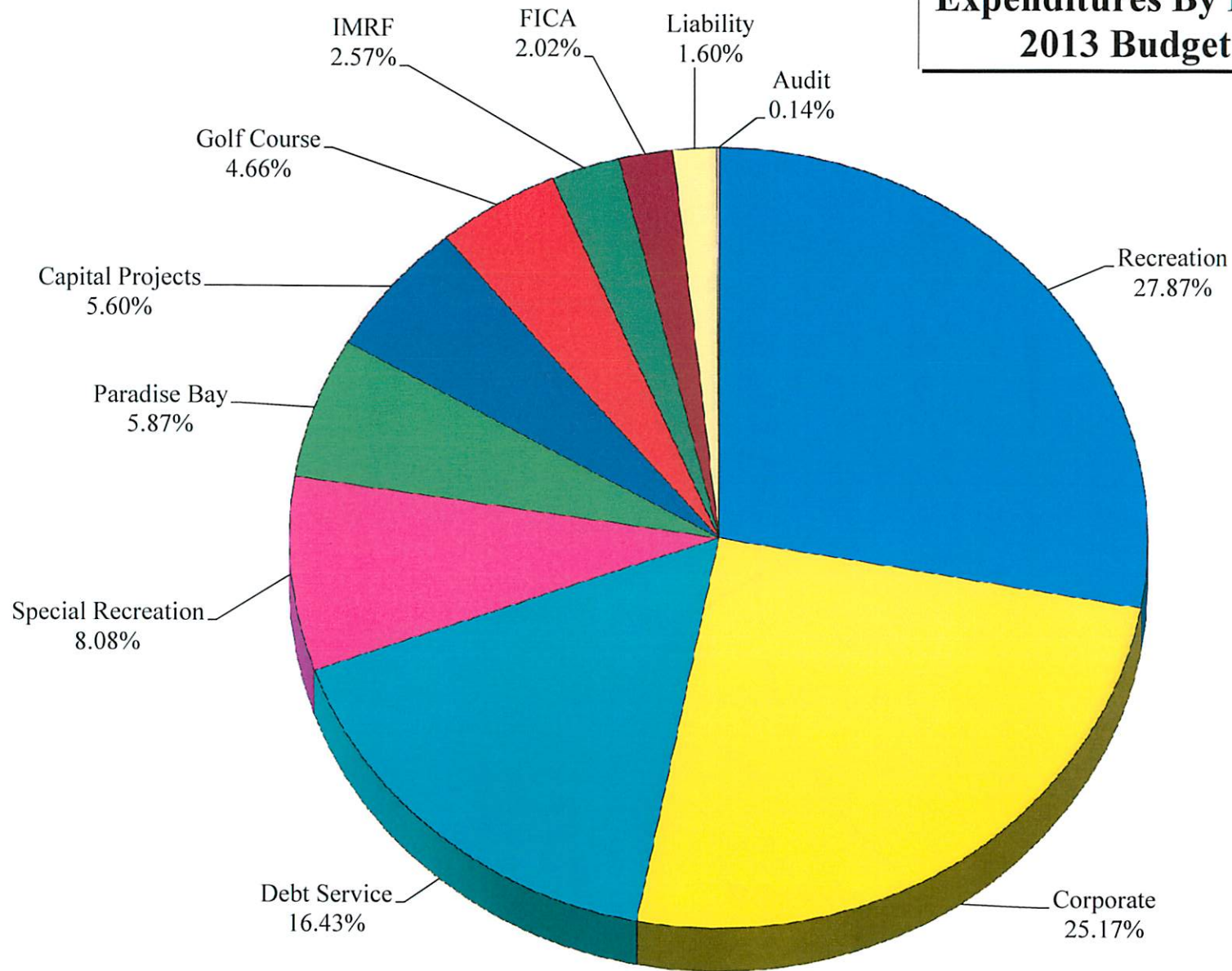
| Account Number | Corporate Fund 5 | Recreation Fund 10 | Pool Fund 20 | Golf Fund 30 | Spec. Rec. Fund 40 | Liability Fund 50 | Debt Serv. Fund 60 | FICA Fund 70 | IMRF Fund 75 | Audit Fund 80 | Cap. Proj. Fund 90 | TOTAL |
|----------------------------------|---------------------|---------------------|-------------------|-------------------|---------------------|-------------------|---------------------|-------------------|-------------------|-------------------|---------------------|---------------------|
| REVENUE | | | | | | | | | | | | |
| 210 Taxes | \$ 1,942,327 | \$ 946,624 | \$ - | \$ - | \$ 554,407 | \$ 146,917 | \$ 1,292,021 | \$ 181,568 | \$ 227,334 | \$ 11,500 | \$ - | \$ 5,302,698 |
| 220 Interest | \$ 1,925 | \$ 463 | \$ - | \$ 209 | \$ 22 | \$ 127 | \$ - | \$ 84 | \$ 106 | \$ - | \$ 967 | \$ 3,904 |
| 230 Fees & Admissions | \$ - | \$ - | \$ 453,544 | \$ 299,593 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 753,137 |
| 240 Rentals | \$ 36,000 | \$ 120,590 | \$ 50,860 | \$ 63,365 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 270,815 |
| 320 Merchandise for Resale | \$ - | \$ 13,696 | \$ 71,699 | \$ 38,233 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 123,628 |
| 330 Donations | \$ 6,350 | \$ 4,888 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,238 |
| 340 Reimbursements & Contracts | \$ 61,311 | \$ 23,608 | \$ 13,121 | \$ - | \$ - | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 103,040 |
| 350 TIFF Proceeds | \$ 86,942 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 86,942 |
| 360 Miscellaneous Income | \$ 200 | \$ 300 | \$ 202 | \$ 347 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,029 | \$ 12,077 |
| 360 Interfund Transfers In | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175,525 | \$ - | \$ - | \$ - | \$ - | \$ 175,525 |
| 410 Program Fees | \$ - | \$ 1,388,231 | \$ 98,175 | \$ 4,491 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,490,897 |
| | <u>\$ 2,135,055</u> | <u>\$ 2,498,400</u> | <u>\$ 687,601</u> | <u>\$ 406,238</u> | <u>\$ 554,429</u> | <u>\$ 152,044</u> | <u>\$ 1,467,546</u> | <u>\$ 181,652</u> | <u>\$ 227,440</u> | <u>\$ 11,500</u> | <u>\$ 11,996</u> | <u>\$ 8,333,901</u> |
| TOTAL REVENUE | | | | | | | | | | | | |
| EXPENSE | | | | | | | | | | | | |
| 510 Employee Expenses | \$ 1,439,542 | \$ 1,025,570 | \$ 269,957 | \$ 246,517 | \$ 6,600 | \$ 134,867 | \$ - | \$ 180,707 | \$ 230,326 | \$ - | \$ - | \$ 3,534,086 |
| 520 Utilities | \$ 110,268 | \$ 140,141 | \$ 69,100 | \$ 31,317 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 350,825 |
| 530 Repairs & Improvements | \$ 56,300 | \$ 15,113 | \$ 5,050 | \$ 15,550 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 92,013 |
| 540 Supplies & Contracts | \$ 198,858 | \$ 50,205 | \$ 12,423 | \$ 46,713 | \$ - | \$ 2,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 310,198 |
| 550 Grounds Supplies | \$ 148,754 | \$ - | \$ 19,223 | \$ 33,856 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 201,833 |
| 560 Professional Services | \$ 74,806 | \$ 6,720 | \$ 3,163 | \$ - | \$ - | \$ 5,000 | \$ - | \$ - | \$ - | \$ 12,500 | \$ - | \$ 102,189 |
| 610 Marketing & Public Relations | \$ 35,530 | \$ 94,958 | \$ 13,194 | \$ 6,650 | \$ - | \$ 1,500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 151,832 |
| 620 Permits & Licenses | \$ - | \$ - | \$ 1,850 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,850 |
| 630 Merchandise - Cost of Sales | \$ - | \$ 8,901 | \$ 35,528 | \$ 20,710 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 65,139 |
| 640 Banking & Credit Card Fees | \$ 6,150 | \$ 48,113 | \$ 6,662 | \$ 9,236 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 70,162 |
| 650 Special Recreation | \$ - | \$ - | \$ - | \$ - | \$ 287,565 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 287,565 |
| 660 Interfund Transfers Out | \$ 175,525 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175,525 |
| 670 Miscellaneous Expense | \$ 2,900 | \$ 12,450 | \$ 900 | \$ 1,890 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 18,140 |
| 710 Program Salaries | \$ - | \$ 326,690 | \$ 45,233 | \$ 3,008 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 374,931 |
| 720 Program Supplies | \$ - | \$ 144,537 | \$ 2,450 | \$ 500 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 147,487 |
| 730 Program Contractual Services | \$ - | \$ 323,809 | \$ 3,300 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 327,109 |
| 900 Capital Expenditures | \$ - | \$ 292,450 | \$ 36,800 | \$ - | \$ 427,948 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 117,211 | \$ 874,409 |
| 901 2002 Bond | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 175,525 | \$ - | \$ - | \$ - | \$ - | \$ 175,525 |
| 902 2005B Bond | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 271,490 | \$ - | \$ - | \$ - | \$ - | \$ 271,490 |
| 903 2008 Bond | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 501,550 | \$ - | \$ - | \$ - | \$ - | \$ 501,550 |
| 904 2010 Bond | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 518,982 | \$ - | \$ - | \$ - | \$ 383,530 | \$ 902,512 |
| | <u>\$ 2,248,633</u> | <u>\$ 2,489,656</u> | <u>\$ 524,833</u> | <u>\$ 415,947</u> | <u>\$ 722,113</u> | <u>\$ 143,367</u> | <u>\$ 1,467,547</u> | <u>\$ 180,707</u> | <u>\$ 230,326</u> | <u>\$ 12,500</u> | <u>\$ 500,741</u> | <u>\$ 8,936,369</u> |
| | \$ 2,135,055 | \$ 2,498,400 | \$ 687,601 | \$ 406,238 | \$ 554,429 | \$ 152,044 | \$ 1,467,546 | \$ 181,652 | \$ 227,440 | \$ 11,500 | \$ 11,996 | \$ 8,333,901 |
| | <u>\$ 2,248,633</u> | <u>\$ 2,489,656</u> | <u>\$ 524,833</u> | <u>\$ 415,947</u> | <u>\$ 722,113</u> | <u>\$ 143,367</u> | <u>\$ 1,467,547</u> | <u>\$ 180,707</u> | <u>\$ 230,326</u> | <u>\$ 12,500</u> | <u>\$ 500,741</u> | <u>\$ 8,936,369</u> |
| | <u>\$ (113,577)</u> | <u>\$ 8,744</u> | <u>\$ 162,768</u> | <u>\$ (9,709)</u> | <u>\$ (167,684)</u> | <u>\$ 8,677</u> | <u>\$ (1)</u> | <u>\$ 945</u> | <u>\$ (2,886)</u> | <u>\$ (1,000)</u> | <u>\$ (488,745)</u> | <u>\$ (602,468)</u> |

This page has intentionally been left blank.

**Lombard Park District
Revenues By Fund
2013 Budget**



Lombard Park District Expenditures By Fund 2013 Budget



Lombard Park District
Consolidated - Proposed Budget Report
Fiscal Year 2013

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|---------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| Corporate | \$ 2,108,970 | \$ 2,258,964 | \$ 2,184,382 | \$ 2,175,986 | \$ 2,229,024 | \$ 2,135,055 |
| Recreation | \$ 2,248,165 | \$ 2,217,465 | \$ 2,449,483 | \$ 2,211,833 | \$ 2,300,799 | \$ 2,498,400 |
| Paradise Bay | \$ 645,967 | \$ 646,418 | \$ 647,799 | \$ 695,093 | \$ 708,889 | \$ 687,601 |
| Western Acres | \$ 224,807 | \$ 358,240 | \$ 335,619 | \$ 403,764 | \$ 398,063 | \$ 406,238 |
| Special Recreation | \$ 620,065 | \$ 582,343 | \$ 589,202 | \$ 529,478 | \$ 538,282 | \$ 554,429 |
| Liability | \$ 139,025 | \$ 136,712 | \$ 148,634 | \$ 144,041 | \$ 147,939 | \$ 152,044 |
| Debt Service | \$ 1,383,586 | \$ 1,424,543 | \$ 1,431,879 | \$ 1,406,889 | \$ 1,427,401 | \$ 1,467,546 |
| F.I.C.A | \$ 169,138 | \$ 176,103 | \$ 178,674 | \$ 173,397 | \$ 176,339 | \$ 181,652 |
| I.M.R.F | \$ 203,502 | \$ 226,156 | \$ 223,835 | \$ 217,428 | \$ 221,336 | \$ 227,440 |
| Audit | \$ 9,301 | \$ 13,102 | \$ 11,800 | \$ 10,590 | \$ 10,765 | \$ 11,500 |
| Capital Projects | \$ 1,380,788 | \$ 615,172 | \$ 317,926 | \$ 10,839 | \$ 259,546 | \$ 11,996 |
| TOTAL REVENUE | \$ 9,133,314 | \$ 8,655,218 | \$ 8,519,233 | \$ 7,979,338 | \$ 8,418,382 | \$ 8,333,901 |
| EXPENSE | | | | | | |
| Corporate | \$ 2,063,768 | \$ 2,124,193 | \$ 2,224,766 | \$ 1,918,437 | \$ 2,176,449 | \$ 2,248,633 |
| Recreation | \$ 2,111,935 | \$ 2,042,941 | \$ 2,268,443 | \$ 1,807,223 | \$ 2,152,485 | \$ 2,489,656 |
| Paradise Bay | \$ 550,079 | \$ 495,667 | \$ 552,270 | \$ 502,179 | \$ 530,313 | \$ 524,833 |
| Golf Course | \$ 431,188 | \$ 367,792 | \$ 382,063 | \$ 380,414 | \$ 411,631 | \$ 415,947 |
| Special Recreation | \$ 620,115 | \$ 471,692 | \$ 589,202 | \$ 389,689 | \$ 518,797 | \$ 722,113 |
| Liability | \$ 131,481 | \$ 135,544 | \$ 148,353 | \$ 107,779 | \$ 134,708 | \$ 143,367 |
| Debt Service | \$ 1,379,319 | \$ 1,419,639 | \$ 1,432,019 | \$ 333,503 | \$ 1,432,333 | \$ 1,467,547 |
| F.I.C.A. | \$ 164,104 | \$ 162,271 | \$ 180,069 | \$ 158,049 | \$ 173,008 | \$ 180,707 |
| I.M.R.F. | \$ 197,709 | \$ 213,166 | \$ 221,840 | \$ 197,466 | \$ 209,082 | \$ 230,326 |
| Audit | \$ 10,850 | \$ 12,900 | \$ 11,800 | \$ 10,300 | \$ 10,300 | \$ 12,500 |
| Capital Projects | \$ 2,468,988 | \$ 996,915 | \$ 1,814,276 | \$ 802,320 | \$ 1,114,259 | \$ 500,741 |
| TOTAL EXPENSE | \$ 10,129,536 | \$ 8,442,720 | \$ 9,825,101 | \$ 6,607,358 | \$ 8,863,365 | \$ 8,936,369 |
| TOTAL REVENUE | \$ 9,133,314 | \$ 8,655,218 | \$ 8,519,233 | \$ 7,979,338 | \$ 8,418,382 | \$ 8,333,901 |
| TOTAL EXPENSE | \$ 10,129,536 | \$ 8,442,720 | \$ 9,825,101 | \$ 6,607,358 | \$ 8,863,365 | \$ 8,936,369 |
| NET INCOME/LOSS | \$ (996,222) | \$ 212,498 | \$ (1,305,868) | \$ 1,371,979 | \$ (444,982) | \$ (602,468) |

This page has intentionally been left blank.

Fund Balance

The District has established fund balance policies for the government funds. A portion of the fund balance reserves may be used for capital repair and replacement; a portion may need to cover unanticipated drops in revenue or increases in costs. Ending fund balance must meet minimum policy levels. It is allowable for total expenditures to exceed revenues in a given year as long as the projected ending fund balance meets minimum policy levels.

- The General Corporate Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The General Fund assigns a minimum of 25% of the annual budgeted expenditures for fiscal sustainability.
- The Debt Service, Special Recreation, Audit, Liability Insurance, Social Security, IMRF and Capital Projects Funds do not have established fund balance limits due to the nature of the transactions accounted for in these funds.

Fund balances are maintained to avoid cash flow interruptions; provide for unanticipated expenditures or emergencies of a non-recurring nature; meet unexpected increases in service delivery costs; and maintain the District's current AA Standard and Poor's rating.

The District has projected increases in the Recreation, Liability, F.I.C.A (Social Security) and Capital Project Funds. All other funds will use prior year accumulations to balance the funds. All funds are in a surplus position. The District is committed to holding fund balances stable and attaining a minimum balance of 25% for annual operating expenses, which is approximately three months operating expenditures.

The Corporate, Recreation, Special Recreation, Liability and Audit Funds and Capital Projects are showing greater than a 10% change during 2013. The Corporate Fund is decreasing fund balance by 13.2% primarily due to the District no longer receiving TIFF Proceeds for the relocation of its maintenance facility while needing to make one more payment towards the facility. The Recreation Fund is projected to increase by 12.7% due to cost control measures at Paradise Bay and the anticipation of another successful pool season. Special Recreation Fund is decreasing by 99.5% due to capital projects being carried over to 2013 that were not completed in 2012. Next, the Liability Fund is increase by 32.8% in order to maintain three months operating expenditures. The Audit Fund will experience a 22.8% decrease in fund balance. The primary reason for the decrease is to lower the fund balance that built up when the District saved money from switching auditing firms. Finally, Capital Projects Fund is decreasing by 57.2% due to the capital projects that are scheduled from bond proceeds that were collected in earlier years.

**Lombard Park District
Projected Fund Balances**

As of Audited December 31, 2011; Projected December 31, 2012 and Budgeted December 31, 2013

| FUND EQUITY | Audit 2011 | 2012 Increase/ (Decrease) | 2012 Year End Fund Balance | 2013 Increase/ (Decrease) | 2013 Year End Fund Balance | % Change 2013 Year End Versus 2012 Projected Year End |
|--------------------------|---------------------|--|---|--|---|--|
| Corporate | \$ 810,135 | \$ 52,575 | \$ 862,710 | \$ (113,577) | \$ 749,133 | -13.2% |
| Recreation, Pool & Golf* | \$ 959,800 | \$ 313,322 | \$ 1,273,122 | \$ 161,803 | \$ 1,434,925 | 12.7% |
| Special Recreation | \$ 149,015 | \$ 19,485 | \$ 168,500 | \$ (167,684) | \$ 816 | -99.5% |
| Liability | \$ 13,187 | \$ 13,231 | \$ 26,418 | \$ 8,677 | \$ 35,095 | 32.8% |
| Debt Service | \$ 99,311 | \$ (4,932) | \$ 94,379 | \$ (1) | \$ 94,378 | 0.0% |
| F.I.C.A | \$ 16,437 | \$ 3,331 | \$ 19,768 | \$ 945 | \$ 20,713 | 4.8% |
| I.M.R.F. | \$ 18,890 | \$ 12,254 | \$ 31,144 | \$ (2,886) | \$ 28,258 | -9.3% |
| Audit | \$ 3,921 | \$ 465 | \$ 4,386 | \$ (1,000) | \$ 3,386 | -22.8% |
| Capital Projects (2) | \$ 755,123 | \$ (454,053) | \$ 301,070 | \$ (105,545) | \$ 195,525 | -35.1% |
| | \$ 2,825,819 | \$ (44,322) | \$ 2,781,497 | \$ (219,268) | \$ 2,562,229 | -7.9% |

(2) Net of G.O. Bond Proceeds *** See Below***

| Bond Proceeds | Audit 2011 | 2012 Increase/ (Decrease) | 2012 Year End Fund Balance | 2013 Increase/ (Decrease) | 2013 Year End Fund Balance |
|----------------------|-------------------|--|---|--|---|
| 2010 GO Bonds | \$ 953,855 | \$ (400,661) | \$ 553,194 | \$ (383,202) | \$ 169,992 |

*For purposes of 2013 capital project funding, the budget is consistent with 2012 anticipated net income.

Lombard Park District
2013 Goals & Objectives – Preliminary Draft to Board
Goals & Objectives from Commissioners
Goals & Objectives carried over from 2012
District-Wide re: Mission Statement

Providing quality recreation opportunities for people to enjoy life. All operations of the Lombard Park District are also committed to instill the values of public trust, human dignity, environmental preservation, and customer satisfaction.

District-Wide

Enhance the image and general operations of the LPD.

1. Continue to increase staff involvement within the community (i.e. Garden Club, Chamber, Rotary, Jaycees, Character Counts, Lombard Community Leaders, Youth Services Coalition, Senior Services Providers Coalition, Kiwanis, Cruise Nights, etc.) to enhance networking opportunities as well actively contribute to the quality of life in Lombard. (12/13)
2. Fully implement and utilize new recreation, point of sale, golf and web registration software. (7/13)
3. Increase e-newsletter contacts by 10% by updating and providing sign up forms during registration, expos and make it more prevalent on the website. (12/13)
4. Begin the creation of electronic versions of forms used for Park District internal and external requests and procedures. (12/13)
5. Conduct four supplemental trainings for SKRC office staff in the evenings to better standardize customer service, processes and communication. (12/13)
6. Purchase two new copy machines for the Recreation and Administration Office (\$32,000). (6/13)
7. Organize a sport equipment and apparel drive, which will provide equipment to families in need and help raise money for scholarships. (6/13)
8. Successful complete the IAPD/IPRA Accreditation Process. (9/13)

9. Complete installation of recreation software. (3/2013)
10. Complete the Master Plan for the District. (4/2013)

Recreation

Provide a wide range of quality leisure services to the residents of the Lombard Park District.

11. Increase recreation program participation by 5%. (12/13)
12. Continue to implement and improve senior sponsorship plan to offset senior entertainment costs. (10/13)
13. Continue to co-operate with other local park districts, library and senior centers to offer, promote and enhance senior opportunities. (12/13)
14. Revamp tour day for Kiddie Campus preschool to include evening as well as afternoon tours. (3/13)
15. In an effort to build community awareness, staff will offer a Kiddie Campus Day at Paradise Bay Water Park, to promote registration, plan craft activities for preschool age children, as well as games. (8/13)
16. Relicense Kiddie Campus Preschool with the Department of Children and Family Services. (8/13)
17. In an effort to improve the overall training of Early Childhood staff, mandatory staff training will be scheduled seven times a year to include customer service, first aid, CPR, AED operation, mandated reporter, Coded Adam, Creative Curriculum, Anti Bullying tactics, Allergy Action Plan and a review of Park District emergency and operational procedures. (12/13)
18. To promote awareness of the Kiddie Campus preschool day, curriculum night will be restructured to include Junior Kiddie Campus to Senior Kiddie Campus progression. (10/13)
19. Create youth cooking classes that would be held at the Lombard Community Building. (9/13)
20. Implement a Science Camp that would be held at Sunset Knoll Recreation Center. (9/13)
21. Increase Junior High Dance attendance to 75 participants per dance. (12/13)

22. Implement two new fine art programs. (12/13)
23. Incorporate new staff training procedures for Day Camp and Teen Camp. (5/13)
24. Implement swim lessons in conjunction with day camp. (7/13)
25. Research, develop, and implement in-house tumbling/gymnastics classes for Pre-School and Kindergarten age levels. (1/13)
26. Develop and implement a minimum of two new programs which will utilize the turf field at Glenbard East High School. (4/13)
27. Purchase and distribute goalie gloves for all Youth Soccer coach equipment bags. (4/13)
28. Develop a written policy outlining rewards for athletics staff who successfully refer new officials for Youth Soccer and Youth Basketball. (8/13)
29. Develop working relationship with area high schools to increase exposure for and aid in the marketing of the High School Basketball League. (11/13)
30. Investigate and implement new alternatives for girls softball clinic instruction and coach training. (5/13)
31. Further develop and implement lacrosse programs (10/13)
32. Strive to increase the Fitness program participation by 5 % with the intent to increase the number of participants in each class and continue to offer new, innovative classes. (12/13)
33. In an effort to increase customer usage and satisfaction, continue to expand our Fitness Challenge Program for personal participation to one ongoing program and three seasonal programs for the year and add one Special Event to Fitness Center Programming. (12/13)
34. Strive to provide new and innovative Aquatic Sports Programs and two new Special Events at Paradise Bay Water Park to enhance the experience of all age groups and interests visiting the facility. (8/13)
35. In accordance with Starfish Aquatics Institute, strive to achieve a top rating of five Stars through periodic lifeguard audits. (9/13)

- 36. Research and add a new Science Camp offering for spring, summer and winter breaks. (4/13)
- 37. Enhance the Paradise Bay Water Park staff experience by expanding on the recognition program for staff that affect a rescue, perform first aid and offer positive customer service. (9/13)
- 38. Evaluate the effectiveness of Lilac Time entertainment and activities and bring in new events. (6/13)

Improve overall efficiency and effectiveness of the Districts specialized facilities and operations.

- 39. In conjunction with the Parks department, assist with the planning and construction of a new athletics storage area at the Sunset Knoll Maintenance Building. (3/13)
- 40. Purchase new chair racks with four-sided wheel pivots and replacement chairs for use in Pleasant Lane Gymnasium. (11/13)
- 41. Create a level hour work day for part time work force by spreading hours out throughout the year and this will eliminate additional overtime. (12/13)
- 42. Improve the appearance of the slides at Paradise Bay by designing a new landscape plan. (5/13)
- 43. Improve wedding rentals at Lilacia Park by offering ala carte option for wedding packages. (6/13)
- 44. Feature golf course promotions, tournaments and lessons on website. (5/13)
- 45. Increase rounds by 3% by through implementation of the marketing plan and continued use of Golf Now.com, Groupon and new online registration. (10/13)
- 46. Build on the existing golf leagues by 3%. (9/13)
- 47. Develop an agreement for a Dog Park and purchase equipment necessary for the park (\$20,000). (6/13)
- 48. Increase golf lessons by 3%. (10/13)
- 49. Improve the rental equipment by purchasing six new golf carts (\$23,000). (4/13)

- 50. Purchase of tent with sides for use at WAGC (\$15,000). (5/13)
- 51. Build closet at Western Acres Club House to store chairs that are not in use and the rental golf clubs, etc. and all other inventory that is viewed by golfers. (JM) (2/2013)
- 52. Research the possibility to improve drainage throughout the golf course for potentially adding to the 2014 Budget. (12/13)
- 53. Implement the ADA plan by making improvements to deficiencies identified in the ADA assessment (\$264,364). (12/13)

Develop positive public relations and management strategies in the provision of broad-based programs, facilities, and services.

- 54. Begin implementation of the Master Plan which will be finished in the first half of 2013. (12/13)
- 55. Develop a publicity plan and time line for Rental Facilities for 2013, including Lombard Community Building, Lagoon Center, Log Cabin and Park Rentals. This will include flyers, press releases, brochure, signage, web site and print ads and mailings at a cost not to exceed \$500. (7/13)
- 56. In an effort to strategically market Kiddie Campus, develop a year-long publicity plan in conjunction with the Public Relations Manager. (11/13)
- 57. In an effort to expand the exposure of Paradise Bay Water Park, continue to work with the Marketing & Communications Coordinator to revise the publicity plan and time line for PBW. This will include flyers, press releases, brochure, signage, web site and print ads and mailings. (7/13)
- 58. Purchase a Silhouette Cameo for cutting letters and shapes for bulletin boards and display boards. (1/13)
- 59. Utilize the website for athletic leagues by creating a “Coach’s Corner” with coaching resources, posting schedules and adult standings through the leagues component, and directing captains and coaches to the field conditions page. (6/13)
- 60. Design a new website for Western Acres Golf Course with a Web 2.0 Interface that is more user-friendly, easy to maintain and update via internet. (3/13)
- 61. Design new logo for WAGC. (3/2013)

Strive to enhance cooperative programs and services as afforded through the Affiliates, Community Service Groups, Village, Library, School Districts, and NEDSRA.

- 62. Work cooperatively with local organizations to expand and improve on Lilacia Park events. (9/13)
- 63. Increase participation in the Boy Scout and Girl Scout Badge Program at Paradise Bay Water Park through restructuring to include the recent changes made by the scouting organizations and increase target marketing. These badges will include Swimming, Lifesaving, Life guarding, First Aid, etc. (8/13)
- 64. Build a relationship with junior high schools to help promote park district programs. (11/13)

Grounds and Facilities

Enhance and maintain quality park buildings, facilities, equipment and grounds

- 65. Due to the Emerald Ash Borer, remove dead trees (\$18,000) and plant two trees for every tree that is removed (\$20,000). (11/13)
- 66. Create a rock design planting with perennial plantings and bushes at Lombard Lagoon. (10/13)
- 67. Enhance planting area at Lombard Lagoon with the addition of a new berm and planting of bulbs and perennial flowers. (10/13)
- 68. Establish the new turf area at Madison Meadow where the old mulch pile was located by top dressing, hydro mulching and fertilization. (10/13)
- 69. Establish the turf at Sunset Knoll by slit seeding, top dressing and fertilization throughout the non-sport areas. (10/13)
- 70. Install security lighting in crucial areas within the District (\$20,000). (9/13)
- 71. Replace playground at Madison Meadow (\$100,000). (9/13)
- 72. Work with School District #44 regarding tennis courts at Pleasant Lane (\$10,000 for removal). (6/13)
- 73. Install CXT concession/bathroom building at Sunset Knoll. (3/2013)

74. Create a “green” fence with plantings around the North pond at Sunset Knoll. (5/2013)

75. Make a new sign for the Coach House that shows all memorials at Lilacia Park. (KH) (3/2013)

Complete the following projects within the scope of the 2013 Capital Improvements Program:

Purchase the following vehicles and vehicle equipment:

Snowblower (\$4,500) (1/13)

Line Painter (\$4,500) (5/13)

Work Van (\$17,500) (8/13)

Mechanic Truck (\$22,500) (8/13)

20 Passenger Bus (\$60,500) (7/13)

Personnel & Finance

Develop, maintain, evaluate, and update a system of financial accounting, record systems, and purchasing to maximize the validity and efficient management of PD funds.

76. Update various computers and printers throughout the District. In addition increase facilities to be more wireless at a cost not to exceed (\$20,000). (12/12)

77. Conduct quarterly staff trainings for MSI and Vermont. (12/13)

78. Begin cross training of MSI to create employees who can perform tasks outside their normal responsibilities. (12/13)

79. Develop the Human Resource portal of MSI to record training and certification of employees. (7/13)

80. Acquire additional training for Maxximus, the fixed asset tracking mechanism used by PDRMA. (5/13)

81. In an effort to go more paperless, increase the number of ACH payments by 20% (currently at 40 vendors) and increase the amount on direct deposit by 15%. (12/13)

82. Submit the annual budget for the GFOA Distinguished Budget Presentation Award. (4/13)

- 83. Create a better use of network drives or the “cloud” for District wide files. (12/13)
- 84. Create a “paperless” new hire packet in order to assist with hiring practices. (4/13)
- 85. Research the possibility of establishing an electronic application process. (12/13)

Investigate outside sources of revenue.

- 86. Secure at least \$4,000 in Activity Guide advertising by soliciting local corporations as well as local business. (12/13)
- 87. Continue to examine cooperative cost sharing, ventures with other units of local government as well as the availability of federal, state and local grant opportunities, including OSLAD. (12/13)
- 88. Continue to develop a District-wide sponsorship plan to secure dollars for events and programs. (11/13)

Enhance overall awareness and improved consciousness of protection and safety related situations within PD operations.

- 89. Update all manuals in preparation for Distinguished Agency audit. (9/13)
- 90. Update all job descriptions throughout the agency (5/13)

Board of Park Commissioners

- 91. Move up timetable for obtaining signed 2013 Memorandums of Understanding with Affiliate Groups and Sacred Heart. LPD should have new ones in place before any of the deadlines within the new MOU pass by. (KH) (6/13)
- 92. Research and discuss repair or replacement of Pleasant Lane Tennis Courts including possibility of obtaining a grant or financial assistance from alternate sources including School District 44 (\$10,000 through \$125,000). (KH) (See #67 Above) (10/13)
- 93. Increase awareness of Coaches/NEDSRA/Staff or other award winners through marketing. (12/13)
- 94. Continue to expand our website information. (KH) (12/13)
- 95. Rewrite revenue policy to get policy in line with current practices and philosophy. (KH) (12/13)

96. Research policy on background checks. Obtain attorney opinion as well as practices of other area park districts and bring to Board for final determination. (KH) (6/13)
97. Finish policy manual restructuring and obtain attorney review of complete policy manual prior to the accreditation evaluation. (KH) (4/13)
98. Expand quarterly reporting to reflect progress towards goals (2013 goals and Comprehensive Master Plan goals, when complete) and other relevant statistics in the areas of Recreation, Marketing and others as determined by the Board. (KH) (12/13)
99. Research and make decision on pursuing a park district foundation. Consider the possible recruitment of focus group participants from the comprehensive master planning process. (KH) (12/13)
100. Apply for OSLAD Grant by July 2013 (\$400,000). (KH) (7/13)
101. Research ways to initiate NRPA's 10 Million Kids Outdoors. (KH) (12/13)

This page has intentionally been left blank.

**Lombard Park District
Estimated 2012 Tax Levy
2013 Proposed Budget**

The Lombard Park District total property tax extension for the 2011 tax year (collectible during 2012) amounted to \$5,085,066. It consisted of the C.P.I. increase (as determined by the Office of the DuPage County Clerk) of 1.5%, area growth that resulted from annexations, plus \$1,263,152 for Bonds and Interest. The Clerk's Office has advised us that for the 2012 tax year (collectible during 2013) the maximum increase available to the district is 3.0% (the change in the DuPage County Consumer Price Index during 2011) or \$98,428. This total equals the District's Capped Funds (everything less Bond and Interest as well as Special Recreation) multiplied by 3.0%. The total anticipated tax revenue of \$3,362,478 does not include any adjustment for growth in the community. For purposes of the 2013 Proposed Budget, staff understands the growth factor should be around 0.0%. Staff has conservatively based the tax computations in the various funds on a total estimated levy of \$3,362,478 (net of Bonds and Interest and the Special Recreation levy) considering a growth factor of 0.0%, an overall increase of 3.0% over last year. When the final Equalized Assessed Valuation (EAV) is determined (sometime during March 2013), the District will know exactly what the growth component is and will place those monies in the Corporate Fund.

Staff will again, per Board approval, levy for 5.0% increase in the tax levy over last year. This enables the Park District to get as much, if not all, of the available growth factor. Staff believes the growth estimate should be close to the actual. To attain the full 5.0% increase in tax levy, the growth component would need to increase by 2.0%.

Staff estimates that due to the Tax Cap Limitation Act, the final Park District levy rate will be approximately .4060 (higher from .3760 in 2011) per \$100 of equalized assessed valuation (Tax Proceeds divided by Estimated EAV = \$5,208,906/\$1,282,937,831*100 = .4060). This is based on a 7.9% decrease in EAV during 2012, received from York Township Assessor, and then a 3.0% increase in EAV due to CPI. A breakdown of tax bills for the average homeowner is as follows:

| Home Valued At: | Assessed Value | Less Homestead Exemption | 2012 Estimated Tax Rate | 2012 Estimated Tax Bill |
|--------------------|-------------------|-----------------------------|----------------------------|----------------------------|
| \$ 275,000 | \$ 90,750 | \$ 85,750 | 0.4060 | \$ 348.15 |
| \$ 300,000 | \$ 99,000 | \$ 94,000 | 0.4060 | \$ 381.64 |
| \$ 325,000 | \$ 107,250 | \$ 102,250 | 0.4060 | \$ 415.14 |
| \$ 350,000 | \$ 115,500 | \$ 110,500 | 0.4060 | \$ 448.63 |
| \$ 375,000 | \$ 123,750 | \$ 118,750 | 0.4060 | \$ 482.13 |
| \$ 400,000 | \$ 132,000 | \$ 127,000 | 0.4060 | \$ 515.62 |

This page has intentionally been left blank.

**Lombard Park District
2013 Proposed Budget
Corporate Fund – 05**

The Corporate Fund is the Park District's major operating fund. All revenues that, by law or for administrative control, are not in separate funds are deposited in the Corporate Fund. A major portion of the revenue is derived from a specific annual property tax levy and expenditures of these monies are used toward the maintenance and repair of parks and facilities throughout the District. Administrative service expenditures are also funded with these monies.

The Corporate Fund was budgeted for a deficit of over \$40,000 for 2012; staff is currently projecting a surplus of over \$52,000 at year-end. This change can be directly attributed to additional TIF Proceeds and Real Estate Taxes as well as lower full time staff wages due to a leave and lower utilities related to a mild winter. As stated in the Transmittal Letter, staff went to great lengths to control costs throughout the 2012 Proposed Budget.

In the General Center (00) of the Corporate Budget, one will notice an increase in Rentals due to the rental of two homes that were recently purchased. These will continue to be rented until a final determination of what to do with these properties are determined. In addition, the Reimbursements & Contracts will experience an increase due to contractual obligations from affiliate groups and cell tower revenues.

Tax Increment Financing Proceeds line item (0800) ended in 2012. As one may recall, the life of this TIF was increased seven years in an effort to relocate the maintenance facility. This will be the last year these funds will be used to pay the principle and interest on the 2002 Debt Certificates issued to build the Sunset Knoll Maintenance Facility.

First, the Administrative Center (05) of the Corporate Budget is presented. Employee Expenses in this budget area covers most of the administrative personnel salaries and wages, as well as all of the administrative and most of the maintenance personnel benefits. Overall, 2012 was lower than budgeted due to changes in how benefits were administered and the change in insurance plans that staff was enrolled. The Professional Services area includes costs of the corporate attorney, the district-wide computer programmer (Elite), as well as any other consulting work necessary for the operations of the District. Decreases in this area are due to special projects that took place in 2012. As discussed previously, the District also accounts for the Interfund Transfer to the Debt Service Fund for the last payment of the principle (\$170,000) and interest (\$5,525) on the Debt Certificates that were used to fund the Sunset Knoll Maintenance Facility.

Next, the Operating Center (10) of the Corporate Budget is presented and accounts for most of the maintenance operations of the District, not including the Rental Facilities. Salaries & Wages Full Time (1000) was reduced due to one staff member being on a leave of absence. This

savings was added to Salaries & Wages Part Time Grounds (1010) in order to ensure all work would be accomplished. Overtime (1025) is budgeted at a modest amount in order to staff events beyond our control. Uniforms (1200) include cost for new employees and replacement of old uniforms.

During 2013, staff budgets the major accounts with a 3% increase over estimated year end. Facility Repairs (1400) is higher in 2012 due to storm damage which the District did receive monies from an insurance claim. Gasoline (1500) and Diesel (1505) were higher than budget due to mowing and maintenance costs that began one and half months earlier due to the unseasonably warm spring temperatures. Pavement Salt (1590) returns to more historical levels due to mild winter and staff using remaining salt inventory. Trees, Shrubs, Sod & Seed (1725) remains at a level that will allow staff to replace every tree removed with two new trees throughout the District. Athletic Field Material (1730) has been re-budgeted at \$40,150 for continuing to replacing ball mix, re-grading infields, top dressing for soccer and football fields, extra field lining materials, chalk and Turface drying agents. There is a significant increase in Stump & Tree Removal (1825) due to the large amount of ash trees that will be removed by a contractual firm. Finally, there is a modest increase in Consultant (1835) due to new regulations in prairie burns.

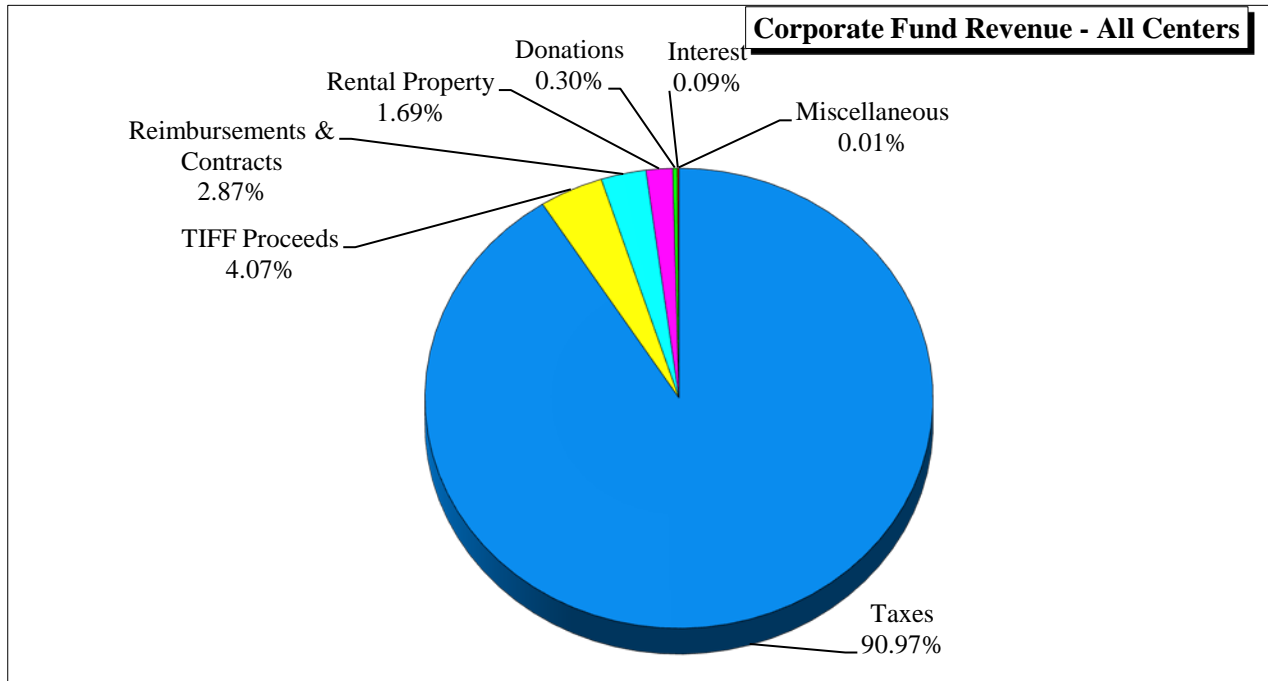
Thirdly, the Buildings Center (15) of the Corporate Budget is presented and accounts building maintenance and recycling. When the playground rubber surface at Sunset Knoll was replaced due to safety concerns, Recycling (1340) was used to pay for this removal and resulted in an increase of nearly \$6,200 over budget. In addition, Tool & Equipment Rental (1685) experienced an increase due to the rental of a backhoe before a new one could be purchased. Both areas are expected to return to more historical levels in 2013.

Next, in the Corporate Fund is the Horticulture Center (20). Buy-A-Brick (0650) and Memorials/Donations (0655) had a better year than expected. The Plant Sale (0700) continues to be very volatile and weather dependent. Expenditures for the Horticulturalist, as well as Salaries and Wages Part Time Grounds, are presented here. Most of the Supplies expended in this budget area are for District-wide materials and have been budgeted to remain at consistent level in 2013.

Finally, Facilities (25) within the Corporate Fund are presented. Electricity and Natural Gas is budgeted to go up 5% over the 2012 expected year end. However, Water & Sewer is budgeted to go up 12.2%. There is a decrease in Water & Sewer (1310) within the Lilacia – Greenhouse due to the anticipation of a more mild summer and recent irrigation line replacement.

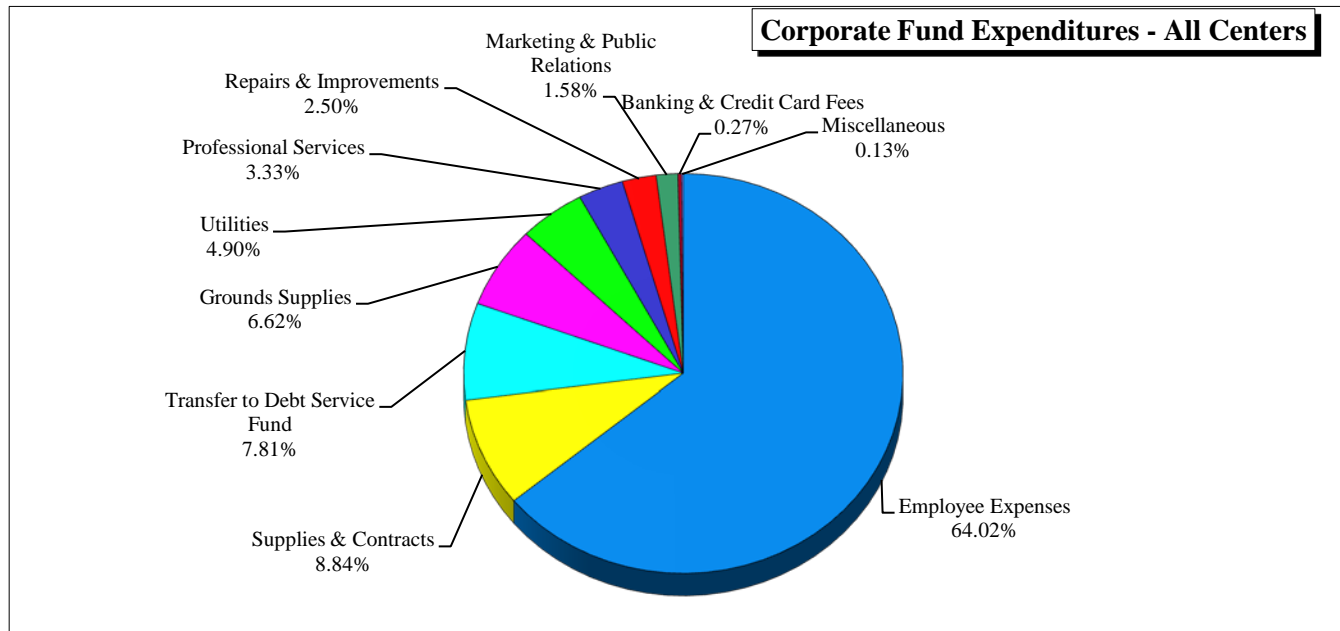
LOMBARD PARK DISTRICT
CORPORATE FUND REVENUE - ALL CENTERS
PROPOSED BUDGET 2013

| Revenue Source | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|----------------------------|--------------------------|---------------------|---|--------------------------------------|
| Taxes | \$ 1,942,327 | 90.97% | \$ 38,514 | 2.02% |
| TIFF Proceeds | \$ 86,942 | 4.07% | \$ (113,314) | -56.58% |
| Reimbursements & Contracts | \$ 61,311 | 2.87% | \$ 2,020 | 3.41% |
| Rental Property | \$ 36,000 | 1.69% | \$ 4,800 | 15.38% |
| Donations | \$ 6,350 | 0.30% | \$ (423) | -6.25% |
| Interest | \$ 1,925 | 0.09% | \$ 107 | 5.89% |
| Miscellaneous | \$ 200 | 0.01% | \$ (25,673) | -99.23% |
| | <u>\$ 2,135,055</u> | <u>100.00%</u> | <u>\$ (93,968)</u> | <u>-4.22%</u> |



LOMBARD PARK DISTRICT
CORPORATE FUND EXPENDITURES - ALL CENTERS
PROPOSED BUDGET 2013

| Expenditure | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|-------------------------------|-----------------------------------|-----------------------------|---|---|
| Employee Expenses | \$ 1,439,542 | 64.02% | \$ 43,044 | 3.08% |
| Supplies & Contracts | \$ 198,858 | 8.84% | \$ (3,995) | -1.97% |
| Transfer to Debt Service Fund | \$ 175,525 | 7.81% | \$ 4,960 | 2.91% |
| Grounds Supplies | \$ 148,754 | 6.62% | \$ 8,131 | 5.78% |
| Utilities | \$ 110,268 | 4.90% | \$ (6,076) | -5.22% |
| Professional Services | \$ 74,806 | 3.33% | \$ 36,381 | 94.68% |
| Repairs & Improvements | \$ 56,300 | 2.50% | \$ (15,648) | -21.75% |
| Marketing & Public Relations | \$ 35,530 | 1.58% | \$ 4,208 | 13.43% |
| Banking & Credit Card Fees | \$ 6,150 | 0.27% | \$ 179 | 3.00% |
| Miscellaneous | \$ 2,900 | 0.13% | \$ 1,000 | 52.63% |
| | \$ 2,248,633 | 100.00% | \$ 72,184 | 3.32% |



**Lombard Park District
Fund Summary - Proposed Budget Report
Corporate Fund - 05
Fiscal Year 2013**

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|----------------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 210 Taxes | \$ 1,795,766 | \$ 1,856,916 | \$ 1,907,935 | \$ 1,865,606 | \$ 1,903,813 | \$ 1,942,327 |
| 220 Interest | \$ 1,500 | \$ 2,250 | \$ 1,105 | \$ (135) | \$ 1,818 | \$ 1,925 |
| 240 Rentals | \$ - | \$ 24,420 | \$ 31,200 | \$ 29,400 | \$ 31,200 | \$ 36,000 |
| 330 Donations | \$ 4,236 | \$ 5,510 | \$ 4,350 | \$ 6,156 | \$ 6,773 | \$ 6,350 |
| 340 Reimbursements & Contracts | \$ 55,997 | \$ 56,733 | \$ 63,266 | \$ 54,578 | \$ 59,291 | \$ 61,311 |
| 350 TIFF Proceeds | \$ 243,421 | \$ 305,579 | \$ 175,826 | \$ 194,477 | \$ 200,256 | \$ 86,942 |
| 360 Miscellaneous Income | \$ 8,050 | \$ 7,556 | \$ 700 | \$ 25,903 | \$ 25,873 | \$ 200 |
| TOTAL REVENUE | \$ 2,108,970 | \$ 2,258,964 | \$ 2,184,382 | \$ 2,175,986 | \$ 2,229,024 | \$ 2,135,055 |
| EXPENSE | | | | | | |
| 510 Employee Expenses | \$ 1,365,347 | \$ 1,387,169 | \$ 1,453,357 | \$ 1,232,328 | \$ 1,396,498 | \$ 1,439,542 |
| 520 Utilities | \$ 106,438 | \$ 103,546 | \$ 112,930 | \$ 93,559 | \$ 116,344 | \$ 110,268 |
| 530 Repairs & Improvements | \$ 47,992 | \$ 63,336 | \$ 56,300 | \$ 64,204 | \$ 71,948 | \$ 56,300 |
| 540 Supplies & Contracts | \$ 169,347 | \$ 187,509 | \$ 195,665 | \$ 177,510 | \$ 202,853 | \$ 198,858 |
| 550 Grounds Supplies | \$ 128,509 | \$ 137,861 | \$ 138,754 | \$ 128,076 | \$ 140,623 | \$ 148,754 |
| 560 Professional Services | \$ 40,882 | \$ 27,594 | \$ 56,675 | \$ 25,546 | \$ 38,425 | \$ 74,806 |
| 610 Marketing & Public Relations | \$ 27,220 | \$ 25,187 | \$ 31,374 | \$ 20,103 | \$ 31,322 | \$ 35,530 |
| 640 Banking & Credit Card Fees | \$ 6,464 | \$ 5,409 | \$ 5,971 | \$ 5,132 | \$ 5,971 | \$ 6,150 |
| 660 Interfund Transfers Out | \$ 169,870 | \$ 175,445 | \$ 170,565 | \$ 170,565 | \$ 170,565 | \$ 175,525 |
| 670 Miscellaneous Expense | \$ 1,699 | \$ 11,137 | \$ 3,175 | \$ 1,414 | \$ 1,900 | \$ 2,900 |
| TOTAL EXPENSE | \$ 2,063,768 | \$ 2,124,193 | \$ 2,224,766 | \$ 1,918,437 | \$ 2,176,449 | \$ 2,248,633 |
| TOTAL REVENUE | \$ 2,108,970 | \$ 2,258,964 | \$ 2,184,382 | \$ 2,175,986 | \$ 2,229,024 | \$ 2,135,055 |
| TOTAL EXPENSE | \$ 2,063,768 | \$ 2,124,193 | \$ 2,224,766 | \$ 1,918,437 | \$ 2,176,449 | \$ 2,248,633 |
| NET INCOME/LOSS | \$ 45,202 | \$ 134,771 | \$ (40,384) | \$ 257,549 | \$ 52,575 | \$ (113,577) |

This page has intentionally been left blank.

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|----------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GENERAL | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| TAXES | | | | | | | |
| 05-00-00-210-0405 | REAL ESTATE TAXES - CURRENT | 1,678,741 | 1,752,814 | 1,787,115 | 1,767,133 | 1,796,441 | 1,851,334 |
| 05-00-00-210-0410 | REAL ESTATE TAX-PRIOR YEAR(S) | 193 | 1,148 | 500 | 1,253 | 1,253 | 500 |
| 05-00-00-210-0415 | PERSONAL PROPERTY REPLC. TAX | 116,832 | 102,954 | 120,320 | 97,218 | 106,119 | 90,493 |
| TOTAL TAXES | | 1,795,766 | 1,856,916 | 1,907,935 | 1,865,604 | 1,903,813 | 1,942,327 |
| INTEREST | | | | | | | |
| 05-00-00-220-0450 | INVESTMENT INTEREST | 1,328 | 2,232 | 913 | (171) | 1,786 | 1,893 |
| 05-00-00-220-0455 | REAL ESTATE TAX INTEREST | 172 | 18 | 192 | 36 | 32 | 32 |
| TOTAL INTEREST | | 1,500 | 2,250 | 1,105 | (135) | 1,818 | 1,925 |
| REIMBURSEMENTS & CONTRACTS | | | | | | | |
| 05-00-00-340-0730 | REIMBURSEMENT - SD #44 | 10,091 | 7,330 | 11,835 | 4,975 | 8,761 | 9,261 |
| 05-00-00-340-0735 | REIMBURSEMENT-LOMBARD BASEBALL | 9,375 | 9,375 | 9,375 | 9,650 | 9,650 | 9,650 |
| 05-00-00-340-0770 | WILSON STREET PARKING LOT | 0 | 588 | 1,176 | 0 | 0 | 0 |
| 05-00-00-340-0780 | CELL TOWER | 27,331 | 28,424 | 29,561 | 29,561 | 29,561 | 30,744 |
| 05-00-00-340-0785 | CO-LOCATOR PROCEEDS | 9,200 | 11,016 | 11,319 | 10,391 | 11,319 | 11,656 |
| TOTAL REIMBURSEMENTS & CONTRACTS | | 55,997 | 56,733 | 63,266 | 54,577 | 59,291 | 61,311 |
| TIFF PROCEEDS | | | | | | | |
| 05-00-00-350-0800 | TAX INCREMENT FINANCING PROCEE | 169,870 | 223,970 | 100,826 | 105,856 | 105,856 | 0 |
| 05-00-00-350-0805 | ST. CHARLES TIFF-REBASE LINING | 73,551 | 81,609 | 75,000 | 88,620 | 94,400 | 86,942 |
| TOTAL TIFF PROCEEDS | | 243,421 | 305,579 | 175,826 | 194,476 | 200,256 | 86,942 |
| OTHER INCOME | | | | | | | |
| 05-00-00-360-0870 | RECYCLING | 0 | 0 | 500 | 170 | 170 | 200 |
| 05-00-00-360-0875 | MISCELLANEOUS | 8,050 | 7,556 | 200 | 25,733 | 25,702 | 0 |
| TOTAL OTHER INCOME | | 8,050 | 7,556 | 700 | 25,903 | 25,872 | 200 |
| TOTAL GENERAL | | 2,104,734 | 2,229,034 | 2,148,832 | 2,140,425 | 2,191,050 | 2,092,705 |
| TOTAL REVENUES: GENERAL | | 2,104,734 | 2,229,034 | 2,148,832 | 2,140,425 | 2,191,050 | 2,092,705 |
| HORTICULTURE | | | | | | | |
| REVENUES | | | | | | | |

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| HORTICULTURE | | | | | | | |
| GENERAL | | | | | | | |
| DONATIONS | | | | | | | |
| 05-20-00-330-0650 | BUY A BRICK | 2,175 | 1,200 | 1,650 | 2,025 | 2,100 | 2,300 |
| 05-20-00-330-0655 | MEMORIALS/DONATIONS | 1,057 | 2,431 | 700 | 2,657 | 3,200 | 2,500 |
| 05-20-00-330-0700 | PLANT SALE | 1,004 | 1,879 | 2,000 | 1,473 | 1,473 | 1,550 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL DONATIONS | | 4,236 | 5,510 | 4,350 | 6,155 | 6,773 | 6,350 |
| TOTAL GENERAL | | 4,236 | 5,510 | 4,350 | 6,155 | 6,773 | 6,350 |
| TOTAL REVENUES: HORTICULTURE | | 4,236 | 5,510 | 4,350 | 6,155 | 6,773 | 6,350 |
| | | | | | | | |
| FACILITIES | | | | | | | |
| REVENUES | | | | | | | |
| 541 E. MADISON | | | | | | | |
| RENTALS | | | | | | | |
| 05-25-05-240-0550 | RENTAL PROPERTY | 0 | 5,280 | 9,600 | 9,600 | 9,600 | 14,400 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL RENTALS | | 0 | 5,280 | 9,600 | 9,600 | 9,600 | 14,400 |
| TOTAL 541 E. MADISON | | 0 | 5,280 | 9,600 | 9,600 | 9,600 | 14,400 |
| | | | | | | | |
| 545 E. MADISON | | | | | | | |
| RENTALS | | | | | | | |
| 05-25-06-240-0550 | RENTAL PROPERTY | 0 | 19,140 | 21,600 | 19,800 | 21,600 | 21,600 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL RENTALS | | 0 | 19,140 | 21,600 | 19,800 | 21,600 | 21,600 |
| TOTAL 545 E. MADISON | | 0 | 19,140 | 21,600 | 19,800 | 21,600 | 21,600 |
| TOTAL REVENUES: FACILITIES | | 0 | 24,420 | 31,200 | 29,400 | 31,200 | 36,000 |
| | | | | | | | |
| ADMINISTRATION | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 05-05-00-510-1000 | SALARIES & WAGES FT | 260,392 | 259,468 | 270,264 | 243,351 | 271,537 | 282,753 |
| 05-05-00-510-1020 | SALARIES & WAGES PT CLERICAL | 24,639 | 24,081 | 30,059 | 18,739 | 25,503 | 26,880 |
| 05-05-00-510-1110 | MEDICAL INSURANCE PREMIUM | 195,553 | 229,142 | 226,244 | 177,048 | 192,765 | 193,750 |
| 05-05-00-510-1115 | EAP | 0 | 0 | 0 | 691 | 756 | 773 |
| 05-05-00-510-1120 | LIFE INSURANCE | 2,683 | 2,372 | 2,332 | 2,249 | 2,467 | 2,583 |
| 05-05-00-510-1125 | DENTAL INSURANCE | 14,592 | 17,835 | 16,837 | 14,751 | 16,034 | 15,771 |

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-----------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| ADMINISTRATION | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 05-05-00-510-1130 | SELF INSURANCE | 21,343 | 7,297 | 6,914 | 6,483 | 6,967 | 6,906 |
| 05-05-00-510-1200 | UNIFORMS | 750 | 840 | 1,015 | 444 | 1,015 | 1,015 |
| 05-05-00-510-1205 | WORKSHOPS & SEMINARS | 800 | 379 | 800 | 829 | 829 | 800 |
| 05-05-00-510-1210 | TRAVEL, MEETING & CONFERENCES | 20,244 | 22,666 | 22,035 | 21,279 | 21,279 | 23,115 |
| 05-05-00-510-1220 | IN-HOUSE TRAINING | 411 | 583 | 500 | 140 | 400 | 500 |
| 05-05-00-510-1225 | PROFESSIONAL MEMBERSHIPS | 9,513 | 10,127 | 10,521 | 10,266 | 10,266 | 10,879 |
| 05-05-00-510-1230 | MILEAGE REIMBURSEMENT | 604 | 629 | 725 | 446 | 650 | 650 |
| 05-05-00-510-1235 | PARK DISTRICT LICENSE PLATES | 27 | 146 | 370 | 77 | 158 | 258 |
| 05-05-00-510-1240 | PHYSICALS & PHYSICIANS REPORTS | 410 | 590 | 960 | 460 | 760 | 970 |
| TOTAL EMPLOYEE EXPENSES | | 551,961 | 576,155 | 589,576 | 497,253 | 551,386 | 567,603 |
| UTILITIES | | | | | | | |
| 05-05-00-520-1325 | CELL PHONE | 1,200 | 1,200 | 1,200 | 1,050 | 1,200 | 1,200 |
| 05-05-00-520-1330 | DSL LINE | 1,734 | 2,363 | 1,789 | 2,127 | 2,564 | 2,652 |
| TOTAL UTILITIES | | 2,934 | 3,563 | 2,989 | 3,177 | 3,764 | 3,852 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 05-05-00-540-1520 | MAINT. OF EQUIPMENT - OFFICE | 750 | 305 | 750 | 340 | 500 | 500 |
| 05-05-00-540-1565 | COMPUTER SUPPLIES & SOFTWARE | 2,266 | 2,524 | 2,524 | 3,568 | 3,763 | 4,300 |
| 05-05-00-540-1570 | OFFICE SUPPLIES | 3,598 | 7,113 | 5,191 | 4,982 | 5,191 | 5,200 |
| 05-05-00-540-1575 | JANITORIAL SUPPLIES | 1,040 | 677 | 1,096 | 960 | 1,096 | 1,129 |
| 05-05-00-540-1625 | MINOR OFFICE EQUIPMENT | 725 | 207 | 747 | 637 | 747 | 769 |
| 05-05-00-540-1660 | MAINT. CONTRACT - COPY MACHINE | 1,086 | 993 | 1,023 | 1,192 | 1,192 | 1,228 |
| 05-05-00-540-1665 | MAINT. CONTRACT - COMPUTERS | 13,498 | 13,312 | 14,381 | 16,238 | 16,238 | 11,180 |
| 05-05-00-540-1675 | SECURITY ALARM SYSTEM RENTAL | 2,214 | 2,189 | 2,375 | 960 | 960 | 1,008 |
| 05-05-00-540-1680 | POSTAGE METER RENTAL | 557 | 466 | 396 | 175 | 396 | 420 |
| TOTAL SUPPLIES & CONTRACTS | | 25,734 | 27,786 | 28,483 | 29,052 | 30,083 | 25,734 |
| PROFESSIONAL SERVICES | | | | | | | |
| 05-05-00-560-1800 | ATTORNEY | 24,380 | 13,915 | 25,000 | 18,987 | 25,000 | 25,000 |
| 05-05-00-560-1805 | TAX CONSORTIUM COUNSEL | 135 | 188 | 149 | 201 | 149 | 153 |
| 05-05-00-560-1820 | COMPUTER PROGRAMMER | 4,000 | 2,605 | 4,226 | 1,610 | 4,226 | 4,353 |
| 05-05-00-560-1830 | CONSULTANT | 10,462 | 7,950 | 23,000 | 1,450 | 5,000 | 23,000 |
| TOTAL PROFESSIONAL SERVICES | | 38,977 | 24,658 | 52,375 | 22,248 | 34,375 | 52,506 |

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| ADMINISTRATION | | | | | | | |
| GENERAL | | | | | | | |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 05-05-00-610-1900 | POSTAGE | 2,572 | 3,452 | 4,000 | 2,833 | 3,500 | 3,500 |
| 05-05-00-610-1910 | MARKETING & PUBLICITY | 4,942 | 4,358 | 5,150 | 2,719 | 5,150 | 8,150 |
| 05-05-00-610-1915 | PRINTING - GENERAL | 5,505 | 5,746 | 5,950 | 2,239 | 5,950 | 5,950 |
| 05-05-00-610-1930 | PAID ADVERTISING-CLASSIFIED AD | 132 | 176 | 800 | 213 | 500 | 500 |
| 05-05-00-610-1935 | LEGAL NOTICES | 1,485 | 833 | 1,485 | 256 | 750 | 1,000 |
| 05-05-00-610-1955 | REMEMBRANCES | 695 | 400 | 700 | 521 | 700 | 700 |
| 05-05-00-610-1960 | RECOGNITION - EMPLOYEES | 2,613 | 1,589 | 2,659 | 1,829 | 2,659 | 2,600 |
| 05-05-00-610-1965 | RECOGNITIONS-PUBLIC RELATIONS | 2,301 | 1,697 | 2,300 | 143 | 1,500 | 2,300 |
| 05-05-00-610-1970 | COMMUNITY RELATIONS | 2,200 | 1,756 | 2,200 | 1,281 | 2,200 | 2,200 |
| TOTAL MARKETING & PUBLIC RELATIONS | | 22,445 | 20,007 | 25,244 | 12,034 | 22,909 | 26,900 |
| BANKING FEES | | | | | | | |
| 05-05-00-640-2110 | BANKING FEES | 6,464 | 5,409 | 5,971 | 5,132 | 5,971 | 6,150 |
| TOTAL BANKING FEES | | 6,464 | 5,409 | 5,971 | 5,132 | 5,971 | 6,150 |
| TRANSFER TO/FROM | | | | | | | |
| 05-05-00-660-0916 | TRANSFER TO/FROM DEBT SERVICE | 169,870 | 175,445 | 170,565 | 170,565 | 170,565 | 175,525 |
| TOTAL TRANSFER TO/FROM | | 169,870 | 175,445 | 170,565 | 170,565 | 170,565 | 175,525 |
| OTHER EXPENSE | | | | | | | |
| 05-05-00-670-2115 | MISCELLANEOUS EXPENSE | 441 | 340 | 500 | 272 | 500 | 500 |
| 05-05-00-670-2120 | CO-OP PARTICIPATION PROGRAM | 275 | 0 | 275 | 0 | 0 | 0 |
| TOTAL OTHER EXPENSE | | 716 | 340 | 775 | 272 | 500 | 500 |
| TOTAL GENERAL | | 819,101 | 833,363 | 875,978 | 739,733 | 819,553 | 858,770 |
| TOTAL ADMINISTRATION | | 819,101 | 833,363 | 875,978 | 739,733 | 819,553 | 858,770 |
| OPERATING | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 05-10-00-510-1000 | SALARIES & WAGES FT | 419,465 | 427,677 | 445,801 | 377,980 | 427,199 | 403,140 |
| 05-10-00-510-1010 | SALARIES & WAGES PT GROUNDS | 255,650 | 250,275 | 259,938 | 207,472 | 259,938 | 308,211 |
| 05-10-00-510-1015 | SALARIES & WAGES PT BUILDINGS | 37,682 | 24,883 | 46,818 | 46,164 | 46,818 | 47,754 |

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| OPERATING EXPENSES | | | | | | | |
| GENERAL EMPLOYEE EXPENSES | | | | | | | |
| 05-10-00-510-1020 | SALARIES & WAGES PT CLERICAL | 25,484 | 26,322 | 26,340 | 24,661 | 26,340 | 26,866 |
| 05-10-00-510-1025 | OVERTIME | 8,659 | 10,223 | 12,000 | 12,597 | 12,597 | 12,000 |
| 05-10-00-510-1200 | UNIFORMS | 4,375 | 4,587 | 4,550 | 4,646 | 4,861 | 4,800 |
| 05-10-00-510-1205 | WORKSHOPS & SEMINARS | 1,500 | 2,543 | 2,787 | 1,559 | 1,893 | 3,000 |
| 05-10-00-510-1210 | TRAVEL, MEETING & CONFERENCES | 742 | 922 | 1,665 | 1,723 | 1,723 | 1,750 |
| 05-10-00-510-1215 | CONTINUING EDUCATION | 320 | 320 | 640 | 640 | 640 | 640 |
| 05-10-00-510-1225 | PROFESSIONAL MEMBERSHIPS | 598 | 628 | 628 | 968 | 968 | 628 |
| TOTAL EMPLOYEE EXPENSES | | 754,475 | 748,380 | 801,167 | 678,410 | 782,977 | 808,789 |
| UTILITIES | | | | | | | |
| 05-10-00-520-1315 | WATER & SEWER - FIRE HYDRANT | 3,000 | 276 | 0 | 0 | 900 | 900 |
| 05-10-00-520-1325 | CELL PHONE | 4,933 | 4,505 | 4,116 | 2,744 | 4,107 | 4,107 |
| TOTAL UTILITIES | | 7,933 | 4,781 | 4,116 | 2,744 | 5,007 | 5,007 |
| REPAIRS & IMPROVEMENTS | | | | | | | |
| 05-10-00-530-1400 | FACILITY REPAIRS | 31,709 | 51,470 | 38,800 | 44,661 | 50,481 | 38,800 |
| 05-10-00-530-1415 | VANDALISM | 9,072 | 4,645 | 7,500 | 10,267 | 11,467 | 7,500 |
| TOTAL REPAIRS & IMPROVEMENTS | | 40,781 | 56,115 | 46,300 | 54,928 | 61,948 | 46,300 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 05-10-00-540-1500 | GASOLINE | 42,258 | 51,689 | 58,102 | 43,704 | 59,980 | 63,000 |
| 05-10-00-540-1505 | DIESEL | 11,244 | 12,499 | 12,727 | 12,050 | 13,300 | 13,965 |
| 05-10-00-540-1510 | OIL, GREASE & OTHER FLUIDS | 4,041 | 4,108 | 4,312 | 4,353 | 4,353 | 4,527 |
| 05-10-00-540-1515 | MAINTENANCE OF EQUIPMENT | 1,397 | 1,624 | 1,635 | 1,594 | 1,635 | 1,635 |
| 05-10-00-540-1525 | MAINT. OF EQUIPMENT - TRUCKS | 15,491 | 21,051 | 21,537 | 19,835 | 21,257 | 21,537 |
| 05-10-00-540-1530 | MAINT OF EQUIP-TRACTORS,GROUND | 20,665 | 16,800 | 16,800 | 16,825 | 16,825 | 16,800 |
| 05-10-00-540-1565 | COMPUTER SUPPLIES & SOFTWARE | 806 | 879 | 880 | 718 | 880 | 1,180 |
| 05-10-00-540-1570 | OFFICE SUPPLIES | 992 | 1,183 | 1,100 | 507 | 1,100 | 1,250 |
| 05-10-00-540-1575 | JANITORIAL SUPPLIES | 3,241 | 3,198 | 3,293 | 1,431 | 3,293 | 3,392 |
| 05-10-00-540-1580 | REFUSE PICK-UP SUPPLIES | 3,075 | 3,075 | 3,075 | 3,074 | 3,074 | 3,167 |
| 05-10-00-540-1585 | BUILDING SUPPLIES | 424 | 387 | 400 | 2,130 | 2,130 | 2,118 |
| 05-10-00-540-1590 | PAVEMENT SALT | 2,199 | 4,042 | 7,300 | 2,575 | 3,620 | 7,300 |
| 05-10-00-540-1600 | GARDENING SUPPLIES | 391 | 377 | 400 | 405 | 405 | 400 |
| 05-10-00-540-1610 | MECHANICAL & TOOL SUPPLIES | 4,598 | 4,737 | 4,865 | 4,100 | 4,865 | 4,865 |
| 05-10-00-540-1615 | SAFETY SUPPLIES | 1,264 | 1,299 | 1,300 | 1,311 | 1,311 | 1,300 |

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| OPERATING EXPENSES | | | | | | | |
| GENERAL SUPPLIES & CONTRACTS | | | | | | | |
| 05-10-00-540-1620 | OTHER SUPPLIES | 454 | 540 | 550 | 519 | 550 | 550 |
| 05-10-00-540-1665 | MAINT. CONTRACT - COMPUTERS | 3,507 | 3,302 | 3,595 | 4,141 | 4,141 | 2,795 |
| 05-10-00-540-1675 | SECURITY ALARM SYSTEM RENTAL | 1,768 | 2,015 | 1,778 | 1,945 | 1,945 | 1,945 |
| 05-10-00-540-1690 | PORT-O-LET RENTALS | 3,973 | 4,610 | 5,100 | 5,011 | 5,011 | 4,000 |
| TOTAL SUPPLIES & CONTRACTS | | 121,788 | 137,415 | 148,749 | 126,228 | 149,675 | 155,726 |
| GROUND SUPPLIES | | | | | | | |
| 05-10-00-550-1700 | CHEMICALS | 2,675 | 2,692 | 2,800 | 2,076 | 2,800 | 2,800 |
| 05-10-00-550-1725 | TREES, SHRUBS, SOD & SEED | 36,300 | 50,781 | 51,300 | 51,702 | 51,702 | 61,300 |
| 05-10-00-550-1730 | ATHLETIC FIELD MATERIAL | 45,150 | 40,150 | 40,150 | 41,617 | 41,617 | 40,150 |
| TOTAL GROUND SUPPLIES | | 84,125 | 93,623 | 94,250 | 95,395 | 96,119 | 104,250 |
| PROFESSIONAL SERVICES | | | | | | | |
| 05-10-00-560-1825 | STUMP & TREE REMOVAL | 1,475 | 2,831 | 3,000 | 2,428 | 3,000 | 21,000 |
| 05-10-00-560-1830 | WATER & SOIL GENERAL TESTING | 0 | 105 | 300 | 94 | 200 | 300 |
| 05-10-00-560-1835 | CONSULTANT | 430 | 0 | 1,000 | 774 | 850 | 1,000 |
| TOTAL PROFESSIONAL SERVICES | | 1,905 | 2,936 | 4,300 | 3,296 | 4,050 | 22,300 |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 05-10-00-610-1915 | PRINTING - GENERAL | 138 | 0 | 210 | 45 | 210 | 210 |
| 05-10-00-610-1930 | PAID ADVERTISING-CLASSIFIED AD | 0 | 155 | 420 | 235 | 420 | 420 |
| 05-10-00-610-1945 | SIGNAGE | 4,637 | 5,025 | 5,500 | 7,783 | 7,783 | 8,000 |
| TOTAL MARKETING & PUBLIC RELATIONS | | 4,775 | 5,180 | 6,130 | 8,063 | 8,413 | 8,630 |
| OTHER EXPENSE | | | | | | | |
| 05-10-00-670-2100 | PERMITS & LICENSES | 725 | 1,133 | 2,400 | 1,141 | 1,400 | 2,400 |
| TOTAL OTHER EXPENSE | | 725 | 1,133 | 2,400 | 1,141 | 1,400 | 2,400 |
| TOTAL GENERAL | | 1,016,507 | 1,049,563 | 1,107,412 | 970,205 | 1,109,589 | 1,153,402 |
| TOTAL OPERATING | | 1,016,507 | 1,049,563 | 1,107,412 | 970,205 | 1,109,589 | 1,153,402 |
| BUILDINGS EXPENSES | | | | | | | |

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BUILDINGS | | | | | | | |
| GENERAL | | | | | | | |
| UTILITIES | | | | | | | |
| 05-15-00-520-1335 | REFUSE | 8,579 | 9,966 | 10,514 | 7,200 | 10,514 | 10,831 |
| 05-15-00-520-1340 | RECYCLING | 669 | 300 | 500 | 7,194 | 7,194 | 800 |
| TOTAL UTILITIES | | 9,248 | 10,266 | 11,014 | 14,394 | 17,708 | 11,631 |
| REPAIRS & IMPROVEMENTS | | | | | | | |
| 05-15-00-530-1405 | BUILDING | 7,211 | 7,221 | 10,000 | 9,274 | 10,000 | 10,000 |
| TOTAL REPAIRS & IMPROVEMENTS | | 7,211 | 7,221 | 10,000 | 9,274 | 10,000 | 10,000 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 05-15-00-540-1515 | MAINTENANCE OF EQUIPMENT | 322 | 322 | 338 | 338 | 338 | 338 |
| 05-15-00-540-1540 | MAINTENANCE OF EQUIPMENT-HVAC | 1,899 | 2,145 | 2,200 | 2,469 | 2,469 | 2,200 |
| 05-15-00-540-1585 | BUILDING SUPPLIES | 3,388 | 2,810 | 3,025 | 3,389 | 3,389 | 3,025 |
| 05-15-00-540-1610 | MECHANICAL & TOOL SUPPLIES | 2,269 | 2,475 | 2,500 | 2,330 | 2,500 | 2,500 |
| 05-15-00-540-1615 | SAFETY SUPPLIES | 930 | 950 | 950 | 983 | 983 | 950 |
| 05-15-00-540-1620 | OTHER SUPPLIES | 46 | 175 | 175 | 250 | 285 | 175 |
| 05-15-00-540-1685 | TOOL & EQUIPMENT - RENTAL | 291 | 0 | 400 | 2,920 | 2,920 | 400 |
| TOTAL SUPPLIES & CONTRACTS | | 9,145 | 8,877 | 9,588 | 12,679 | 12,884 | 9,588 |
| OTHER EXPENSE | | | | | | | |
| 05-15-00-670-2115 | MISCELLANEOUS | 258 | 9,664 | 0 | 0 | 0 | 0 |
| TOTAL OTHER EXPENSE | | 258 | 9,664 | 0 | 0 | 0 | 0 |
| TOTAL GENERAL | | 25,862 | 36,028 | 30,602 | 36,347 | 40,592 | 31,219 |
| TOTAL BUILDINGS | | 25,862 | 36,028 | 30,602 | 36,347 | 40,592 | 31,219 |
| HORTICULTURE | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 05-20-00-510-1000 | SALARIES & WAGES FT | 50,467 | 50,740 | 52,497 | 45,810 | 51,292 | 52,831 |
| 05-20-00-510-1010 | SALARIES & WAGES PT GROUNDS | 8,444 | 11,894 | 10,117 | 10,842 | 10,842 | 10,319 |
| TOTAL EMPLOYEE EXPENSES | | 58,911 | 62,634 | 62,614 | 56,652 | 62,134 | 63,150 |

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-----------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| HORTICULTURE | | | | | | | |
| GENERAL | | | | | | | |
| SUPPLIES & CONTRACTS | | | | | | | |
| 05-20-00-540-0655 | MEMORIAL/DONATIONS | 8,012 | 2,071 | 1,550 | 2,375 | 2,536 | 2,000 |
| 05-20-00-540-1600 | GARDENING SUPPLIES | 1,172 | 1,238 | 1,244 | 1,631 | 1,631 | 1,244 |
| 05-20-00-540-1605 | GREENHOUSE SUPPLIES | 2,823 | 2,788 | 2,860 | 2,428 | 2,860 | 2,860 |
| TOTAL SUPPLIES & CONTRACTS | | 12,007 | 6,097 | 5,654 | 6,434 | 7,027 | 6,104 |
| GROUND SUPPLIES | | | | | | | |
| 05-20-00-550-1700 | CHEMICALS | 4,796 | 4,824 | 4,851 | 2,920 | 4,851 | 4,851 |
| 05-20-00-550-1715 | FERTILIZER & LANDSCAPE SUPPLY | 15,350 | 15,195 | 15,350 | 5,938 | 15,350 | 15,350 |
| 05-20-00-550-1720 | BULBS, FLOWERS & PLANTS | 11,541 | 11,555 | 11,576 | 11,441 | 11,576 | 11,576 |
| 05-20-00-550-1725 | TREES, SHRUBS, SOD & SEED | 12,697 | 12,664 | 12,727 | 12,378 | 12,727 | 12,727 |
| TOTAL GROUND SUPPLIES | | 44,384 | 44,238 | 44,504 | 32,677 | 44,504 | 44,504 |
| TOTAL GENERAL | | 115,302 | 112,969 | 112,772 | 95,763 | 113,665 | 113,758 |
| TOTAL HORTICULTURE | | 115,302 | 112,969 | 112,772 | 95,763 | 113,665 | 113,758 |
| FACILITIES | | | | | | | |
| EXPENSES | | | | | | | |
| 545 E. MADISON | | | | | | | |
| SUPPLIES & CONTRACTS | | | | | | | |
| 05-25-06-540-1650 | MAINTENANCE | 115 | 6,698 | 2,500 | 2,489 | 2,489 | 1,000 |
| TOTAL SUPPLIES & CONTRACTS | | 115 | 6,698 | 2,500 | 2,489 | 2,489 | 1,000 |
| TOTAL 545 E. MADISON | | 115 | 6,698 | 2,500 | 2,489 | 2,489 | 1,000 |
| ADMINISTRATION OFFICE | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-10-520-1300 | ELECTRICITY | 5,031 | 4,216 | 5,257 | 3,958 | 5,045 | 5,297 |
| 05-25-10-520-1305 | NATURAL GAS | 1,230 | 1,219 | 1,275 | 770 | 1,039 | 1,142 |
| 05-25-10-520-1310 | WATER & SEWER | 309 | 443 | 483 | 705 | 737 | 840 |
| 05-25-10-520-1320 | TELEPHONE | 10,652 | 10,970 | 11,064 | 9,075 | 11,002 | 11,332 |
| TOTAL UTILITIES | | 17,222 | 16,848 | 18,079 | 14,508 | 17,823 | 18,611 |
| TOTAL ADMINISTRATION OFFICE | | 17,222 | 16,848 | 18,079 | 14,508 | 17,823 | 18,611 |

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|--------------------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| FOUR SEASONS PARKING LOT | | | | | | | |
| ELECTRICITY | | | | | | | |
| 05-25-20-520-1300 ELECTRICITY | | 655 | 549 | 684 | 494 | 648 | 680 |
| TOTAL ELECTRICITY | | 655 | 549 | 684 | 494 | 648 | 680 |
| TOTAL FOUR SEASONS PARKING LOT | | 655 | 549 | 684 | 494 | 648 | 680 |
| FOUR SEASONS - RESTROOM | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-21-520-1300 ELECTRICITY | | 279 | 295 | 291 | 269 | 291 | 305 |
| 05-25-21-520-1310 WATER & SEWER | | 322 | 366 | 374 | 394 | 394 | 419 |
| TOTAL UTILITIES | | 601 | 661 | 665 | 663 | 685 | 724 |
| TOTAL FOUR SEASONS - RESTROOM | | 601 | 661 | 665 | 663 | 685 | 724 |
| LILACIA - COACH HOUSE | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-30-520-1300 ELECTRICITY | | 2,838 | 3,154 | 2,951 | 2,707 | 2,951 | 3,098 |
| 05-25-30-520-1305 NATURAL GAS | | 797 | 443 | 1,041 | 237 | 298 | 327 |
| 05-25-30-520-1310 WATER & SEWER | | 200 | 159 | 233 | 247 | 261 | 274 |
| TOTAL UTILITIES | | 3,835 | 3,756 | 4,225 | 3,191 | 3,510 | 3,699 |
| TOTAL LILACIA - COACH HOUSE | | 3,835 | 3,756 | 4,225 | 3,191 | 3,510 | 3,699 |
| LILACIA - GREENHOUSE | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-31-520-1305 NATURAL GAS | | 1,245 | 1,448 | 1,285 | 601 | 883 | 971 |
| 05-25-31-520-1310 WATER & SEWER | | 6,848 | 6,077 | 3,940 | 9,760 | 9,760 | 4,476 |
| TOTAL UTILITIES | | 8,093 | 7,525 | 5,225 | 10,361 | 10,643 | 5,447 |
| TOTAL LILACIA - GREENHOUSE | | 8,093 | 7,525 | 5,225 | 10,361 | 10,643 | 5,447 |
| LOMBARD COMMONS - MAPLE TENNIS | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-40-520-1300 ELECTRICITY | | 3,821 | 3,719 | 3,997 | 2,461 | 3,827 | 4,018 |
| 05-25-40-520-1310 WATER & SEWER | | 90 | 121 | 211 | 49 | 211 | 236 |
| TOTAL UTILITIES | | 3,911 | 3,840 | 4,208 | 2,510 | 4,038 | 4,254 |
| TOTAL LOMBARD COMMONS - MAPLE TENNIS | | 3,911 | 3,840 | 4,208 | 2,510 | 4,038 | 4,254 |

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|--------------------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| MADISON MEADOW - FIELD #14 | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-46-520-1300 | ELECTRICITY | 3,833 | 3,726 | 4,006 | 3,189 | 3,997 | 4,196 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 3,833 | 3,726 | 4,006 | 3,189 | 3,997 | 4,196 |
| TOTAL MADISON MEADOW - FIELD #14 | | 3,833 | 3,726 | 4,006 | 3,189 | 3,997 | 4,196 |
| | | | | | | | |
| MADISON MEADOW - FIELD #18 | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-48-520-1310 | WATER & SEWER | 266 | 414 | 538 | 387 | 538 | 565 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 266 | 414 | 538 | 387 | 538 | 565 |
| TOTAL MADISON MEADOW - FIELD #18 | | 266 | 414 | 538 | 387 | 538 | 565 |
| | | | | | | | |
| MADISON MEADOW - AHRENS | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-49-520-1300 | ELECTRICITY | 368 | 445 | 382 | 392 | 488 | 512 |
| 05-25-49-520-1310 | WATER & SEWER | 405 | 611 | 470 | 538 | 538 | 526 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 773 | 1,056 | 852 | 930 | 1,026 | 1,038 |
| TOTAL MADISON MEADOW - AHRENS | | 773 | 1,056 | 852 | 930 | 1,026 | 1,038 |
| | | | | | | | |
| MADISON MEADOW - LILAC WAY | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-50-520-1300 | ELECTRICITY | 492 | 660 | 512 | 498 | 697 | 731 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 492 | 660 | 512 | 498 | 697 | 731 |
| TOTAL MADISON MEADOW - LILAC WAY | | 492 | 660 | 512 | 498 | 697 | 731 |
| | | | | | | | |
| MADISON MEADOW - RESTROOM | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-51-520-1300 | ELECTRICITY | 359 | 347 | 374 | 275 | 374 | 393 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 359 | 347 | 374 | 275 | 374 | 393 |
| TOTAL MADISON MEADOW - RESTROOM | | 359 | 347 | 374 | 275 | 374 | 393 |
| | | | | | | | |
| MADISON MEADOW - TASTE | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-53-520-1300 | ELECTRICITY | 1,759 | 1,593 | 1,837 | 1,369 | 1,450 | 1,522 |
| 05-25-53-520-1310 | WATER & SEWER | 81 | 881 | 1,093 | 205 | 205 | 286 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 1,840 | 2,474 | 2,930 | 1,574 | 1,655 | 1,808 |
| TOTAL MADISON MEADOW - TASTE | | 1,840 | 2,474 | 2,930 | 1,574 | 1,655 | 1,808 |

DATE: 01/14/2013
 TIME: 16:02:01
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-----------------------------------|------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| SPLASH PAD - ST. CHARLES | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-75-520-1300 | ELECTRICITY | 1,865 | 1,770 | 1,982 | 1,468 | 1,894 | 1,988 |
| 05-25-75-520-1310 | WATER & SEWER | 2,009 | 2,235 | 2,832 | 3,151 | 3,151 | 3,203 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 3,874 | 4,005 | 4,814 | 4,619 | 5,045 | 5,191 |
| TOTAL SPLASH PAD - ST. CHARLES | | 3,874 | 4,005 | 4,814 | 4,619 | 5,045 | 5,191 |
| | | | | | | | |
| SUNSET KNOLL - MAINT. | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-81-520-1300 | ELECTRICITY | 15,272 | 16,159 | 15,865 | 12,853 | 16,814 | 17,654 |
| 05-25-81-520-1305 | NATURAL GAS | 6,205 | 5,484 | 7,903 | 2,926 | 4,144 | 4,558 |
| 05-25-81-520-1310 | WATER & SEWER | 680 | 675 | 2,700 | 708 | 959 | 1,074 |
| 05-25-81-520-1320 | TELEPHONE | 5,781 | 5,268 | 6,018 | 5,383 | 6,018 | 6,318 |
| 05-25-81-520-1330 | DSL LINE | 1,816 | 2,697 | 2,677 | 1,530 | 2,677 | 2,810 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 29,754 | 30,283 | 35,163 | 23,400 | 30,612 | 32,414 |
| TOTAL SUNSET KNOLL - MAINT. | | 29,754 | 30,283 | 35,163 | 23,400 | 30,612 | 32,414 |
| | | | | | | | |
| SUNSET KNOLL - MAINT. SD#44 | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-82-520-1300 | ELECTRICITY | 4,823 | 5,103 | 4,926 | 4,059 | 5,040 | 5,292 |
| 05-25-82-520-1305 | NATURAL GAS | 1,960 | 1,732 | 2,658 | 924 | 1,309 | 1,439 |
| 05-25-82-520-1310 | WATER & SEWER | 215 | 215 | 252 | 223 | 270 | 302 |
| 05-25-82-520-1335 | REFUSE | 2,479 | 0 | 3,308 | 1,087 | 1,451 | 1,523 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 9,477 | 7,050 | 11,144 | 6,293 | 8,070 | 8,556 |
| | | | | | | | |
| SUPPLIES & CONTRACTS | | | | | | | |
| 05-25-82-540-1675 | SECURITY ALARM SYSTEM RENTAL | 558 | 636 | 691 | 614 | 691 | 705 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL SUPPLIES & CONTRACTS | | 558 | 636 | 691 | 614 | 691 | 705 |
| TOTAL SUNSET KNOLL - MAINT. SD#44 | | 10,035 | 7,686 | 11,835 | 6,907 | 8,761 | 9,261 |
| | | | | | | | |
| TERRACE VIEW | | | | | | | |
| UTILITIES | | | | | | | |
| 05-25-85-520-1300 | ELECTRICITY | 1,338 | 1,742 | 1,392 | 335 | 503 | 1,461 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 1,338 | 1,742 | 1,392 | 335 | 503 | 1,461 |
| TOTAL TERRACE VIEW | | 1,338 | 1,742 | 1,392 | 335 | 503 | 1,461 |
| TOTAL FACILITIES | | 86,996 | 92,270 | 98,002 | 76,330 | 93,044 | 91,473 |

DATE: 01/14/2013
TIME: 16:02:01
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: CORPORATE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| TOTAL FUND REVENUES & BEG. BALANCE | | 2,108,970 | 2,258,964 | 2,184,382 | 2,175,980 | 2,229,023 | 2,135,055 |
| TOTAL FUND EXPENSES | | 2,063,768 | 2,124,193 | 2,224,766 | 1,918,378 | 2,176,443 | 2,248,622 |
| FUND SURPLUS (DEFICIT) | | 45,202 | 134,771 | (40,384) | 257,602 | 52,580 | (113,567) |

This page has intentionally been left blank.

**Lombard Park District
2013 Proposed Budget
Recreation Fund – 10
General**

Leisure for all ages: learn a craft, exercise to stay in shape, or find a fun and meaningful way to fill your precious leisure hours. The Park District's Recreation Department answers these needs with classes in cultural and performing arts, athletic activities, exercise classes, day camps, trips, aquatics and special events.

The Recreation Fund is a Special Revenue Fund established to account for revenues and expenditures for a specific purpose, recreation. Financing is provided by a specific annual property tax levy to the extent user charges (primarily program registration fees) are not sufficient to provide such financing.

In reviewing the General Center (00) one will notice that this budget area drives the administrative aspect of the Recreation Department. Besides tax revenue, this area has two major revenue sources. The first is revenue received from Reimbursement-Lombard Baseball (0735), which includes revenue from the Lombard Baseball League use of fields and secondly, Donations (0655), which is revenue received from beverage company donations.

In 2012 a part-time intern (1085) was hired by the District. Staff is budgeting for one full time intern in 2013. This budget reflects a weekly stipend over a 16 week internship.

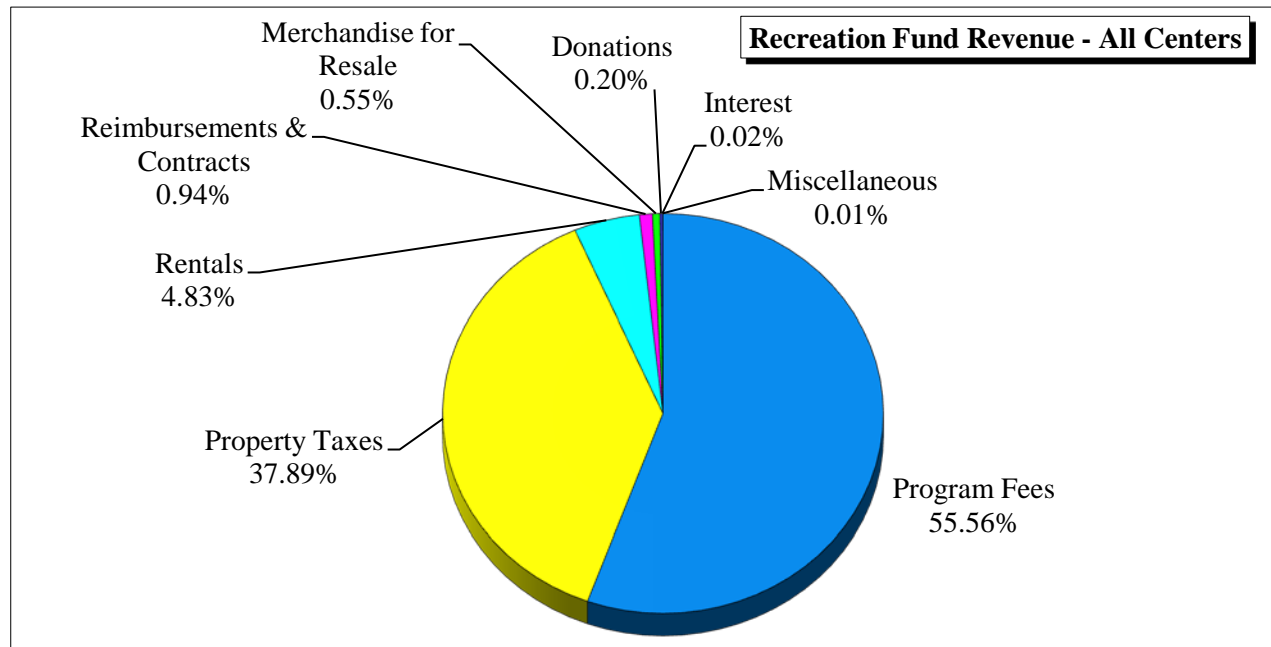
In 2012 uniforms (1200) were purchased to replace outdated apparel. This is expected to continue in 2013 as old uniforms are phased out. Travel Meetings and Conferences (1210) includes expenses related to the annual State Conference, National Conference and related trainings. In 2012 the Deputy Director did not attend a national school. This has been put back in the budget for 2013.

Continuing Education (1215) budget reflects the expenses of staff certifications. One staff is expected to take the certification exam in 2013. This increase reflects half the cost of the exam as staff will pay the other half.

Scholarship expenses (2125) increased in 2012 with an increase in needs for preschool and summer camps. This need is expected to continue in 2013.

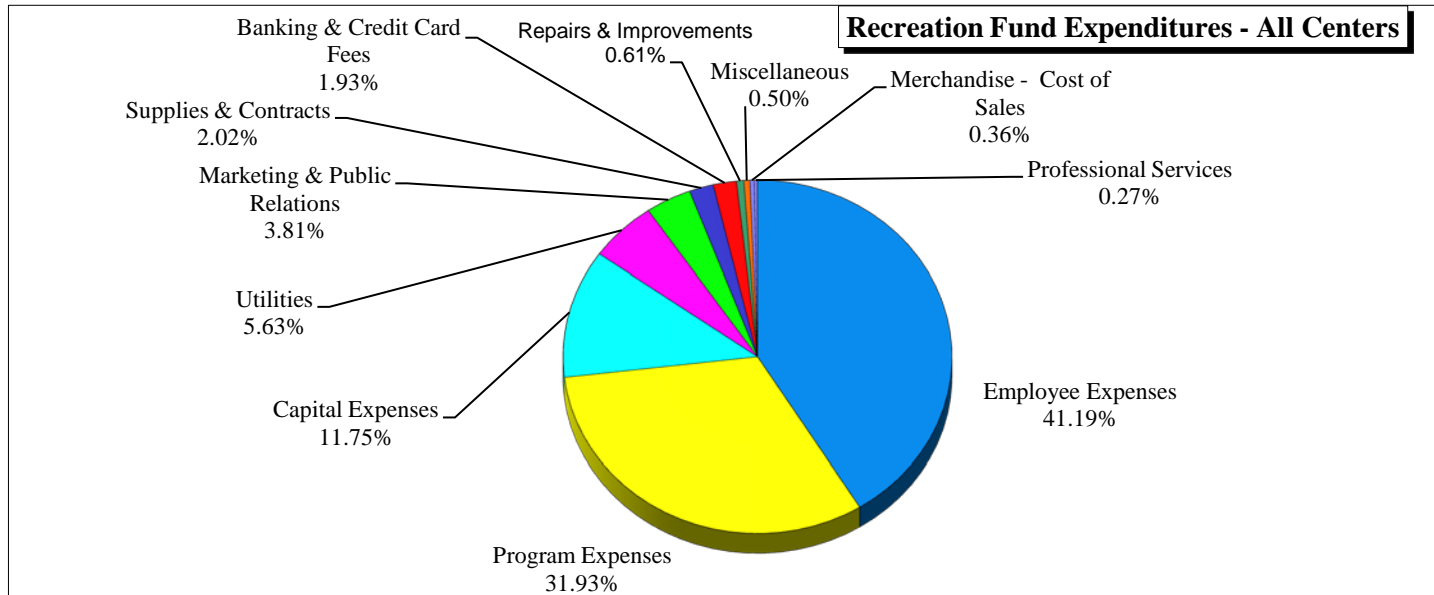
**LOMBARD PARK DISTRICT
RECREATION FUND REVENUE - ALL CENTERS
PROPOSED BUDGET 2013**

| Revenue Source | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|----------------------------|-----------------------------------|-----------------------------|---|---|
| Program Fees | \$ 1,388,231 | 55.56% | \$ 143,131 | 11.50% |
| Property Taxes | \$ 946,624 | 37.89% | \$ 26,201 | 2.85% |
| Rentals | \$ 120,590 | 4.83% | \$ 22,876 | 23.41% |
| Reimbursements & Contracts | \$ 23,608 | 0.94% | \$ 1,612 | 7.33% |
| Merchandise for Resale | \$ 13,696 | 0.55% | \$ 3,818 | 38.65% |
| Donations | \$ 4,888 | 0.20% | \$ 846 | 20.92% |
| Interest | \$ 463 | 0.02% | \$ (797) | -63.24% |
| Miscellaneous | \$ 300 | 0.01% | \$ (86) | -22.28% |
| | \$ 2,498,400 | 100.00% | \$ 197,601 | 8.59% |



LOMBARD PARK DISTRICT
RECREATION FUND EXPENDITURES - ALL CENTERS
PROPOSED BUDGET 2013

| Expenditure | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|------------------------------|-----------------------------------|-----------------------------|---|---|
| Employee Expenses | \$ 1,025,570 | 41.19% | \$ 101,450 | 10.98% |
| Program Expenses | \$ 795,036 | 31.93% | \$ 23,112 | 2.99% |
| Capital Expenses | \$ 292,450 | 11.75% | \$ 198,074 | 209.88% |
| Utilities | \$ 140,141 | 5.63% | \$ 7,327 | 5.52% |
| Marketing & Public Relations | \$ 94,958 | 3.81% | \$ 1,454 | 1.56% |
| Supplies & Contracts | \$ 50,205 | 2.02% | \$ (7,626) | -13.19% |
| Banking & Credit Card Fees | \$ 48,113 | 1.93% | \$ 2,291 | 5.00% |
| Repairs & Improvements | \$ 15,113 | 0.61% | \$ (119) | -0.78% |
| Miscellaneous | \$ 12,450 | 0.50% | \$ 3,446 | 38.28% |
| Merchandise - Cost of Sales | \$ 8,901 | 0.36% | \$ 1,041 | 13.25% |
| Professional Services | \$ 6,720 | 0.27% | \$ 6,720 | N/A |
| | <u>\$ 2,489,656</u> | <u>100.00%</u> | <u>\$ 337,171</u> | <u>15.66%</u> |



Lombard Park District
Fund Summary - Proposed Budget Report
Recreation Fund - 10
Fiscal Year 2013

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|----------------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 210 Taxes | \$ 880,448 | \$ 909,891 | \$ 920,610 | \$ 905,402 | \$ 920,423 | \$ 946,624 |
| 220 Interest | \$ 348 | \$ 585 | \$ 239 | \$ (37) | \$ 386 | \$ 463 |
| 240 Rentals | \$ 87,633 | \$ 88,780 | \$ 101,232 | \$ 92,748 | \$ 97,714 | \$ 120,590 |
| 320 Merchandise for Resale | \$ 12,058 | \$ 11,601 | \$ 14,481 | \$ 8,522 | \$ 9,878 | \$ 13,696 |
| 330 Donations | \$ 7,749 | \$ 5,938 | \$ 7,749 | \$ 4,042 | \$ 4,042 | \$ 4,888 |
| 340 Reimbursements & Contracts | \$ 14,713 | \$ 9,566 | \$ 25,712 | \$ 14,235 | \$ 21,996 | \$ 23,608 |
| 360 Miscellaneous Income | \$ 282 | \$ 514 | \$ 650 | \$ 550 | \$ 1,260 | \$ 300 |
| 410 Program Fees | \$ 1,244,934 | \$ 1,190,590 | \$ 1,378,810 | \$ 1,186,372 | \$ 1,245,100 | \$ 1,388,231 |
| TOTAL REVENUE | \$ 2,248,165 | \$ 2,217,465 | \$ 2,449,483 | \$ 2,211,833 | \$ 2,300,799 | \$ 2,498,400 |
| EXPENSE | | | | | | |
| 510 Employee Expenses | \$ 893,979 | \$ 886,622 | \$ 955,906 | \$ 813,487 | \$ 924,120 | \$ 1,025,570 |
| 520 Utilities | \$ 124,431 | \$ 113,666 | \$ 130,664 | \$ 108,409 | \$ 132,814 | \$ 140,141 |
| 530 Repairs & Improvements | \$ 13,871 | \$ 14,034 | \$ 15,313 | \$ 13,615 | \$ 15,232 | \$ 15,113 |
| 540 Supplies & Contracts | \$ 53,323 | \$ 47,820 | \$ 55,349 | \$ 47,278 | \$ 57,830 | \$ 50,205 |
| 560 Professional Services | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 6,720 |
| 610 Marketing & Public Relations | \$ 83,581 | \$ 83,346 | \$ 93,761 | \$ 69,488 | \$ 93,504 | \$ 94,958 |
| 630 Merchandise - Cost of Sales | \$ 10,149 | \$ 7,919 | \$ 9,100 | \$ 7,698 | \$ 7,860 | \$ 8,901 |
| 640 Banking & Credit Card Fees | \$ 39,984 | \$ 40,629 | \$ 42,853 | \$ 37,902 | \$ 45,822 | \$ 48,113 |
| 670 Miscellaneous Expense | \$ 5,537 | \$ 10,410 | \$ 6,750 | \$ 8,430 | \$ 9,003 | \$ 12,450 |
| 710 Program Salaries | \$ 347,191 | \$ 347,697 | \$ 408,516 | \$ 334,287 | \$ 367,718 | \$ 326,690 |
| 720 Program Supplies | \$ 109,310 | \$ 117,409 | \$ 124,664 | \$ 96,802 | \$ 122,062 | \$ 144,537 |
| 730 Program Contractual Services | \$ 340,575 | \$ 274,319 | \$ 327,367 | \$ 230,580 | \$ 282,145 | \$ 323,809 |
| 900 Capital Expenditures | \$ 90,004 | \$ 99,070 | \$ 98,200 | \$ 39,246 | \$ 94,376 | \$ 292,450 |
| TOTAL EXPENSE | \$ 2,111,935 | \$ 2,042,941 | \$ 2,268,443 | \$ 1,807,223 | \$ 2,152,485 | \$ 2,489,656 |
| TOTAL REVENUE | \$ 2,248,165 | \$ 2,217,465 | \$ 2,449,483 | \$ 2,211,833 | \$ 2,300,799 | \$ 2,498,400 |
| TOTAL EXPENSE | \$ 2,111,935 | \$ 2,042,941 | \$ 2,268,443 | \$ 1,807,223 | \$ 2,152,485 | \$ 2,489,656 |
| NET INCOME/LOSS | \$ 136,230 | \$ 174,524 | \$ 181,040 | \$ 404,610 | \$ 148,314 | \$ 8,744 |

This page has intentionally been left blank.

DATE: 01/14/2013
 TIME: 16:09:39
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|----------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GENERAL | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| TAXES | | | | | | | |
| 10-00-00-210-0405 | REAL ESTATE TAXES - CURRENT | 880,448 | 909,891 | 920,610 | 905,402 | 920,423 | 946,624 |
| TOTAL TAXES | | 880,448 | 909,891 | 920,610 | 905,402 | 920,423 | 946,624 |
| INTEREST | | | | | | | |
| 10-00-00-220-0450 | INVESTMENT INTEREST | 348 | 585 | 239 | (37) | 386 | 463 |
| TOTAL INTEREST | | 348 | 585 | 239 | (37) | 386 | 463 |
| DONATIONS | | | | | | | |
| 10-00-00-330-0655 | MEMORIALS/DONATIONS | 4,695 | 4,410 | 4,600 | 4,009 | 4,009 | 3,350 |
| TOTAL DONATIONS | | 4,695 | 4,410 | 4,600 | 4,009 | 4,009 | 3,350 |
| REIMBURSEMENTS & CONTRACTS | | | | | | | |
| 10-00-00-340-0735 | REIMBURSEMENT-LOMBARD BASEBALL | 14,713 | 9,566 | 25,712 | 14,234 | 21,996 | 23,608 |
| TOTAL REIMBURSEMENTS & CONTRACTS | | 14,713 | 9,566 | 25,712 | 14,234 | 21,996 | 23,608 |
| OTHER INCOME | | | | | | | |
| 10-00-00-360-0855 | STATE SALES TAX | 14 | 10 | 50 | 21 | 20 | 0 |
| 10-00-00-360-0865 | N.S.F. SERVICE CHARGE | 260 | 220 | 300 | 240 | 240 | 300 |
| 10-00-00-360-0875 | MISCELLANEOUS | 8 | 284 | 300 | 288 | 1,000 | 0 |
| TOTAL OTHER INCOME | | 282 | 514 | 650 | 549 | 1,260 | 300 |
| PROGRAM FEES | | | | | | | |
| 10-00-00-410-0875 | MISCELLANEOUS | 15,319 | 0 | 0 | 0 | 0 | 0 |
| TOTAL PROGRAM FEES | | 15,319 | 0 | 0 | 0 | 0 | 0 |
| TOTAL GENERAL | | 915,805 | 924,966 | 951,811 | 924,157 | 948,074 | 974,345 |
| TOTAL REVENUES: GENERAL | | 915,805 | 924,966 | 951,811 | 924,157 | 948,074 | 974,345 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |

DATE: 01/14/2013
 TIME: 16:09:39
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| GENERAL | | | | | | | |
| GENERAL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 10-00-00-510-1000 | SALARIES & WAGES FT | 612,367 | 633,159 | 647,853 | 552,775 | 633,608 | 727,756 |
| 10-00-00-510-1020 | SALARIES & WAGES PT CLERICAL | 0 | 0 | 0 | 45 | 0 | 0 |
| 10-00-00-510-1085 | INTERN | 1,350 | 3,000 | 3,600 | 2,000 | 2,000 | 4,800 |
| 10-00-00-510-1110 | MEDICAL INSURANCE PREMIUM | 110,236 | 112,415 | 145,611 | 114,872 | 126,592 | 128,540 |
| 10-00-00-510-1115 | EAP | 0 | 0 | 0 | 305 | 333 | 336 |
| 10-00-00-510-1120 | LIFE INSURANCE | 1,517 | 1,163 | 1,317 | 981 | 1,073 | 1,127 |
| 10-00-00-510-1125 | DENTAL INSURANCE | 8,095 | 8,755 | 10,500 | 8,033 | 8,845 | 8,612 |
| 10-00-00-510-1130 | SELF - INSURANCE | 12,533 | 4,225 | 5,029 | 4,184 | 4,553 | 4,582 |
| 10-00-00-510-1200 | UNIFORMS | 0 | 975 | 975 | 729 | 975 | 975 |
| 10-00-00-510-1205 | WORKSHOPS & SEMINARS | 221 | 155 | 700 | 579 | 675 | 700 |
| 10-00-00-510-1210 | TRAVEL, MEETING & CONFERENCES | 8,357 | 6,410 | 9,740 | 7,784 | 7,784 | 9,765 |
| 10-00-00-510-1215 | CONTINUING EDUCATION | 370 | 0 | 275 | 145 | 150 | 330 |
| 10-00-00-510-1220 | IN-HOUSE TRAINING | 28 | 26 | 200 | 62 | 62 | 100 |
| 10-00-00-510-1225 | PROFESSIONAL MEMBERSHIPS | 2,543 | 1,828 | 2,420 | 2,125 | 2,125 | 2,189 |
| 10-00-00-510-1230 | MILEAGE REIMBURSEMENT | 1,319 | 792 | 800 | 804 | 804 | 800 |
| TOTAL EMPLOYEE EXPENSES | | 758,936 | 772,903 | 829,020 | 695,423 | 789,579 | 890,612 |
| UTILITIES | | | | | | | |
| 10-00-00-520-1325 | CELL PHONE | 2,413 | 1,921 | 2,728 | 1,978 | 2,188 | 2,297 |
| TOTAL UTILITIES | | 2,413 | 1,921 | 2,728 | 1,978 | 2,188 | 2,297 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 10-00-00-540-1565 | COMPUTER SUPPLIES & SOFTWARE | 2,367 | 2,113 | 2,425 | 3,303 | 3,303 | 2,600 |
| 10-00-00-540-1570 | OFFICE SUPPLIES | 6,902 | 4,688 | 6,600 | 3,706 | 6,600 | 6,600 |
| 10-00-00-540-1615 | SAFETY SUPPLIES | 500 | 0 | 400 | 788 | 788 | 500 |
| 10-00-00-540-1625 | MINOR OFFICE EQUIPMENT | 140 | 180 | 500 | 154 | 500 | 500 |
| 10-00-00-540-1680 | POSTAGE METER RENTAL | 0 | 121 | 396 | 373 | 396 | 396 |
| TOTAL SUPPLIES & CONTRACTS | | 9,909 | 7,102 | 10,321 | 8,324 | 11,587 | 10,596 |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 10-00-00-610-1900 | POSTAGE | 5,675 | 2,481 | 5,500 | 4,440 | 5,500 | 5,500 |
| 10-00-00-610-1905 | POSTAGE - BROCHURE | 17,441 | 18,098 | 17,978 | 17,747 | 17,978 | 18,338 |
| 10-00-00-610-1910 | MARKETING & PUBLICITY | 4,074 | 3,246 | 4,269 | 763 | 4,269 | 3,919 |
| 10-00-00-610-1915 | PRINTING - GENERAL | 6,687 | 6,548 | 6,440 | 4,446 | 6,440 | 6,440 |
| 10-00-00-610-1920 | PRINTING - BROCHURE | 37,981 | 42,706 | 45,918 | 31,763 | 45,918 | 46,837 |
| 10-00-00-610-1925 | PAID ADVERTISING - DISPLAY | 1,820 | 2,222 | 2,260 | 1,974 | 2,260 | 2,260 |

DATE: 01/14/2013
 TIME: 16:09:39
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| GENERAL | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 10-00-00-610-1930 | PAID ADVERTISING-CLASSIFIED AD | 0 | 561 | 1,030 | 699 | 725 | 1,000 |
| 10-00-00-610-1940 | NEWSPAPER SUBSCRIPTIONS | 257 | 38 | 400 | 342 | 375 | 400 |
| 10-00-00-610-1950 | PHOTOGRAPHY | 73 | 60 | 250 | 0 | 250 | 250 |
| 10-00-00-610-1960 | RECOGNITION - EMPLOYEES | 2,124 | 2,019 | 2,852 | 2,582 | 2,850 | 2,950 |
| 10-00-00-610-1965 | RECOGNITIONS-PUBLIC RELATIONS | 3,809 | 2,250 | 2,550 | 2,625 | 2,625 | 4,700 |
| 10-00-00-610-1970 | COMMUNITY RELATIONS | 2,454 | 1,817 | 2,575 | 1,542 | 2,575 | 1,575 |
| TOTAL MARKETING & PUBLIC RELATIONS | | 82,395 | 82,046 | 92,022 | 68,923 | 91,765 | 94,169 |
| BANKING & CREDIT CARD FEES | | | | | | | |
| 10-00-00-640-2105 | VISA & MASTERCARD | 30,287 | 30,893 | 33,023 | 31,789 | 37,964 | 39,862 |
| 10-00-00-640-2110 | BANKING FEES | 9,697 | 9,736 | 9,830 | 6,112 | 7,858 | 8,250 |
| TOTAL BANKING & CREDIT CARD FEES | | 39,984 | 40,629 | 42,853 | 37,901 | 45,822 | 48,112 |
| OTHER EXPENSE | | | | | | | |
| 10-00-00-670-2115 | MISCELLANEOUS EXPENSE | 388 | 4,464 | 250 | 173 | 103 | 0 |
| 10-00-00-670-2125 | SCHOLARSHIP EXPENSE | 5,149 | 5,946 | 6,500 | 8,257 | 8,900 | 9,000 |
| TOTAL OTHER EXPENSE | | 5,537 | 10,410 | 6,750 | 8,430 | 9,003 | 9,000 |
| PROGRAM SALARIES | | | | | | | |
| 10-00-00-710-0875 | MISCELLANEOUS | 8,409 | 0 | 0 | 0 | 0 | 0 |
| TOTAL PROGRAM SALARIES | | 8,409 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM SUPPLIES | | | | | | | |
| 10-00-00-720-0875 | MISCELLANEOUS | 1,525 | 0 | 0 | 0 | 0 | 0 |
| TOTAL PROGRAM SUPPLIES | | 1,525 | 0 | 0 | 0 | 0 | 0 |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-00-00-730-0875 | MISCELLANEOUS | 10,517 | 0 | 0 | 0 | 0 | 0 |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 10,517 | 0 | 0 | 0 | 0 | 0 |

DATE: 01/14/2013
 TIME: 16:09:39
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| GENERAL | | | | | | | |
| GENERAL | | | | | | | |
| CAPITAL EXPENSES | | | | | | | |
| 10-00-00-900-9000 | CAPITALS | 90,004 | 99,070 | 98,200 | 39,245 | 94,376 | 292,450 |
| <hr/> | | | | | | | |
| TOTAL CAPITAL EXPENSES | | 90,004 | 99,070 | 98,200 | 39,245 | 94,376 | 292,450 |
| TOTAL GENERAL | | 1,009,629 | 1,014,081 | 1,081,894 | 860,224 | 1,044,320 | 1,347,236 |
| TOTAL GENERAL | | 1,009,629 | 1,014,081 | 1,081,894 | 860,224 | 1,044,320 | 1,347,236 |
| | | | | | | | |
| TOTAL REVENUES | | 915,805 | 924,966 | 951,811 | 924,157 | 948,074 | 974,345 |
| TOTAL EXPENSES | | 1,009,629 | 1,014,081 | 1,081,894 | 860,224 | 1,044,320 | 1,347,236 |
| SURPLUS (DEFICIT) | | (93,824) | (89,115) | (130,083) | 63,933 | (96,246) | (372,891) |
| | | | | | | | |
| TOTAL REVENUES | | 915,805 | 924,966 | 951,811 | 924,157 | 948,074 | 974,345 |
| TOTAL EXPENSES | | 1,009,629 | 1,014,081 | 1,081,894 | 860,224 | 1,044,320 | 1,347,236 |
| SURPLUS (DEFICIT) | | (93,824) | (89,115) | (130,083) | 63,933 | (96,246) | (372,891) |

**Lombard Park District
2013 Proposed Budget
Recreation Fund – 10
Facilities – 25**

This area now includes all facilities within the Recreation Fund. In addition, Athletic Field Rental is now included here and consists of affiliate group donations and field rentals. Facility Rentals for Lagoon, Community Building and the Log Cabin are projected to increase 5% in 2013. However, facility rentals will only be slightly impacted by the increased usage of the LCB by new/expanded Teen Programs and Fitness Programs as the program managers have chosen less busy rental times to expand their programs. Staff expects building rentals to continue to increase with expanded marketing. Staff has secured a church group as renters on Sunday mornings and this group has already signed an agreement to continue renting every Sunday morning in 2013. This fills a rental time that hasn't typically been used in the past several years. A significant change has been planned for the Coach House Rental. Staff is developing a wedding package which will allow patrons to choose from an a la carte of items.

Staff has budgeted for a 3% increase in resident and 10% increase in non-resident rental rates. In addition, there will be an increase in the required deposit due to rising damage costs during rentals. Concession Sales (0600) has experienced an increase as the hot humid weather and the change to Coca Cola products has encouraged participant to enjoy a soft drink.

Utilities are projected to experience a 5% increase in 2013 with Sewer and Water to increase at a rate of 12%.

Outdoor rentals include Shelter & Picnic Site Rentals and Garden Plot usage. Traditionally all garden plots are rented each year, which allows for no participation increase in this area. Garden Plots Water & Sewer (1310) was much higher than expected in 2012 as the drought took its toll on the gardeners and their plants. A 5% fee increase to help offset the cost of water will be in place in 2013

DATE: 01/14/2013
 TIME: 16:09:54
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | BUDGETED | 2012 11 MO. ACTUAL | 2012 PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|---------------------|--------------------|--------------------|----------|--------------------------|-------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| FACILITIES | | | | | | | |
| REVENUES | | | | | | | |
| ATHLETIC FIELDS | | | | | | | |
| RENTALS | | | | | | | |
| 10-25-15-240-0545 RENTAL INCOME | | 1,360 | 1,673 | 7,200 | 3,850 | 8,205 | 9,280 |
| TOTAL RENTALS | | 1,360 | 1,673 | 7,200 | 3,850 | 8,205 | 9,280 |
| TOTAL ATHLETIC FIELDS | | 1,360 | 1,673 | 7,200 | 3,850 | 8,205 | 9,280 |
| LAGOON | | | | | | | |
| RENTALS | | | | | | | |
| 10-25-25-240-0545 RENTAL INCOME | | 19,144 | 18,747 | 20,055 | 19,902 | 19,902 | 21,475 |
| TOTAL RENTALS | | 19,144 | 18,747 | 20,055 | 19,902 | 19,902 | 21,475 |
| TOTAL LAGOON | | 19,144 | 18,747 | 20,055 | 19,902 | 19,902 | 21,475 |
| LILACIA - COACH HOUSE | | | | | | | |
| RENTALS | | | | | | | |
| 10-25-30-240-0545 RENTAL INCOME | | 975 | 1,200 | 2,375 | 1,125 | 1,500 | 12,252 |
| TOTAL RENTALS | | 975 | 1,200 | 2,375 | 1,125 | 1,500 | 12,252 |
| TOTAL LILACIA - COACH HOUSE | | 975 | 1,200 | 2,375 | 1,125 | 1,500 | 12,252 |
| LOG CABIN | | | | | | | |
| RENTALS | | | | | | | |
| 10-25-35-240-0545 RENTAL INCOME | | 24,582 | 24,652 | 27,643 | 23,339 | 23,339 | 25,380 |
| TOTAL RENTALS | | 24,582 | 24,652 | 27,643 | 23,339 | 23,339 | 25,380 |
| TOTAL LOG CABIN | | 24,582 | 24,652 | 27,643 | 23,339 | 23,339 | 25,380 |
| LOMBARD COMMUNITY BUILDING | | | | | | | |
| RENTALS | | | | | | | |
| 10-25-41-240-0545 RENTAL INCOME | | 25,007 | 24,722 | 28,647 | 28,558 | 28,558 | 31,953 |
| TOTAL RENTALS | | 25,007 | 24,722 | 28,647 | 28,558 | 28,558 | 31,953 |
| MERCHANDISE FOR RESALE | | | | | | | |
| 10-25-41-320-0600 CONCESSION SALES | | 1,669 | 814 | 3,150 | 3,217 | 3,642 | 4,100 |
| TOTAL MERCHANDISE FOR RESALE | | 1,669 | 814 | 3,150 | 3,217 | 3,642 | 4,100 |
| TOTAL LOMBARD COMMUNITY BUILDING | | 26,676 | 25,536 | 31,797 | 31,775 | 32,200 | 36,053 |

DATE: 01/14/2013
 TIME: 16:09:54
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-------------------------------------|----------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| MADISON MEADOW - GARDEN PLOTS | | | | | | | |
| RENTALS | | | | | | | |
| 10-25-45-240-0545 | RENTAL INCOME | 3,161 | 3,405 | 3,473 | 3,267 | 3,267 | 4,667 |
| TOTAL RENTALS | | 3,161 | 3,405 | 3,473 | 3,267 | 3,267 | 4,667 |
| TOTAL MADISON MEADOW - GARDEN PLOTS | | 3,161 | 3,405 | 3,473 | 3,267 | 3,267 | 4,667 |
| PICNIC SHELTERS | | | | | | | |
| RENTALS | | | | | | | |
| 10-25-65-240-0545 | RENTAL INCOME | 10,715 | 11,459 | 11,449 | 12,365 | 12,553 | 14,893 |
| TOTAL RENTALS | | 10,715 | 11,459 | 11,449 | 12,365 | 12,553 | 14,893 |
| TOTAL PICNIC SHELTERS | | 10,715 | 11,459 | 11,449 | 12,365 | 12,553 | 14,893 |
| PLEASANT LANE | | | | | | | |
| RENTALS | | | | | | | |
| 10-25-70-240-0545 | RENTAL INCOME | 0 | 0 | 0 | 0 | 0 | 300 |
| TOTAL RENTALS | | 0 | 0 | 0 | 0 | 0 | 300 |
| TOTAL PLEASANT LANE | | 0 | 0 | 0 | 0 | 0 | 300 |
| SHOWMOBILE | | | | | | | |
| RENTALS | | | | | | | |
| 10-25-73-240-0545 | RENTAL INCOME | 1,998 | 2,517 | 0 | 0 | 0 | 0 |
| TOTAL RENTALS | | 1,998 | 2,517 | 0 | 0 | 0 | 0 |
| TOTAL SHOWMOBILE | | 1,998 | 2,517 | 0 | 0 | 0 | 0 |
| SUNSET KNOLL | | | | | | | |
| RENTALS | | | | | | | |
| 10-25-80-240-0545 | RENTAL INCOME | 691 | 405 | 390 | 341 | 390 | 390 |
| TOTAL RENTALS | | 691 | 405 | 390 | 341 | 390 | 390 |
| MERCHANDISE FOR RESALE | | | | | | | |
| 10-25-80-320-0600 | CONCESSION SALES | 1,682 | 1,477 | 2,000 | 1,140 | 1,800 | 1,800 |
| 10-25-80-320-0610 | VENDING MACHINE COMMISSION | 742 | 787 | 800 | 828 | 1,100 | 1,200 |
| TOTAL MERCHANDISE FOR RESALE | | 2,424 | 2,264 | 2,800 | 1,968 | 2,900 | 3,000 |
| TOTAL SUNSET KNOLL | | 3,115 | 2,669 | 3,190 | 2,309 | 3,290 | 3,390 |
| TOTAL REVENUES: FACILITIES | | 91,726 | 91,858 | 107,182 | 97,932 | 104,256 | 127,690 |

DATE: 01/14/2013
 TIME: 16:09:54
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| EXPENSES | | | | | | | |
| FOUR SEASONS - FIELD #22 | | | | | | | |
| UTILITIES | | | | | | | |
| 10-25-22-520-1300 | ELECTRICITY | (697) | 1,746 | 1,553 | 840 | 572 | 601 |
| TOTAL UTILITIES | | (697) | 1,746 | 1,553 | 840 | 572 | 601 |
| TOTAL FOUR SEASONS - FIELD #22 | | (697) | 1,746 | 1,553 | 840 | 572 | 601 |
| LAGOON | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 10-25-25-510-1005 | SALARIES & WAGES P-T CUSTODIAN | 4,037 | 1,185 | 4,786 | 5,365 | 5,365 | 5,472 |
| TOTAL EMPLOYEE EXPENSES | | 4,037 | 1,185 | 4,786 | 5,365 | 5,365 | 5,472 |
| UTILITIES | | | | | | | |
| 10-25-25-520-1300 | ELECTRICITY | 2,097 | 1,968 | 2,122 | 1,775 | 2,131 | 2,237 |
| 10-25-25-520-1305 | NATURAL GAS | 1,992 | 2,006 | 2,580 | 1,168 | 2,000 | 2,709 |
| 10-25-25-520-1310 | WATER & SEWER | 352 | 268 | 413 | 312 | 453 | 507 |
| TOTAL UTILITIES | | 4,441 | 4,242 | 5,115 | 3,255 | 4,584 | 5,453 |
| REPAIRS & IMPROVEMENTS | | | | | | | |
| 10-25-25-530-1405 | BUILDING | 511 | 305 | 627 | 629 | 629 | 627 |
| 10-25-25-530-1415 | VANDALISM | 0 | 0 | 400 | 15 | 400 | 400 |
| TOTAL REPAIRS & IMPROVEMENTS | | 511 | 305 | 1,027 | 644 | 1,029 | 1,027 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 10-25-25-540-1515 | MAINTENANCE OF EQUIPMENT | 199 | 100 | 190 | 78 | 190 | 190 |
| 10-25-25-540-1540 | MAINTENANCE OF EQUIPMENT-HVAC | 0 | 0 | 313 | 0 | 313 | 313 |
| 10-25-25-540-1575 | JANITORIAL SUPPLIES | 1,577 | 1,469 | 1,517 | 1,171 | 1,517 | 1,517 |
| 10-25-25-540-1615 | SAFETY SUPPLIES | 7 | 73 | 73 | 24 | 73 | 73 |
| 10-25-25-540-1670 | MAINT. CONTRACT - PEST CONTROL | 0 | 195 | 195 | 0 | 195 | 205 |
| TOTAL SUPPLIES & CONTRACTS | | 1,783 | 1,837 | 2,288 | 1,273 | 2,288 | 2,298 |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 10-25-25-610-1910 | MARKETING & PUBLICITY | 0 | 0 | 95 | 0 | 95 | 0 |
| 10-25-25-610-1975 | DECORATIONS | 100 | 62 | 109 | 109 | 109 | 109 |
| TOTAL MARKETING & PUBLIC RELATIONS | | 100 | 62 | 204 | 109 | 204 | 109 |
| TOTAL LAGOON | | 10,872 | 7,631 | 13,420 | 10,646 | 13,470 | 14,359 |

DATE: 01/14/2013
 TIME: 16:09:54
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| --- | UNDEFINED CODE --- | | | | | | |
| --- | UNDEFINED CODE --- | | | | | | |
| 10-25-30-510-1065 | BUILDING SUPERVISOR | 0 | 0 | 0 | 0 | 0 | 1,500 |
| TOTAL --- UNDEFINED CODE --- | | 0 | 0 | 0 | 0 | 0 | 1,500 |
| --- | UNDEFINED CODE --- | | | | | | |
| 10-25-30-560-1620 | EQUIPMENT RENTAL | 0 | 0 | 0 | 0 | 0 | 6,720 |
| TOTAL --- UNDEFINED CODE --- | | 0 | 0 | 0 | 0 | 0 | 6,720 |
| TOTAL --- UNDEFINED CODE --- | | 0 | 0 | 0 | 0 | 0 | 8,220 |
| LOG CABIN | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 10-25-35-510-1005 | SALARIES & WAGES P-T CUSTODIAN | 4,515 | 3,302 | 5,194 | 3,984 | 5,194 | 5,297 |
| TOTAL EMPLOYEE EXPENSES | | 4,515 | 3,302 | 5,194 | 3,984 | 5,194 | 5,297 |
| UTILITIES | | | | | | | |
| 10-25-35-520-1300 | ELECTRICITY | 3,856 | 3,653 | 4,007 | 3,306 | 3,500 | 3,675 |
| 10-25-35-520-1305 | NATURAL GAS | 1,687 | 1,743 | 1,745 | 1,022 | 1,745 | 1,832 |
| 10-25-35-520-1310 | WATER & SEWER | 228 | 186 | 267 | 182 | 267 | 299 |
| TOTAL UTILITIES | | 5,771 | 5,582 | 6,019 | 4,510 | 5,512 | 5,806 |
| REPAIRS & IMPROVEMENTS | | | | | | | |
| 10-25-35-530-1405 | BUILDING | 566 | 582 | 570 | 566 | 570 | 570 |
| 10-25-35-530-1415 | VANDALISM | 0 | 0 | 300 | 0 | 200 | 200 |
| TOTAL REPAIRS & IMPROVEMENTS | | 566 | 582 | 870 | 566 | 770 | 770 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 10-25-35-540-1540 | MAINTENANCE OF EQUIPMENT-HVAC | 330 | 0 | 546 | 0 | 546 | 546 |
| 10-25-35-540-1575 | JANITORIAL SUPPLIES | 1,692 | 1,317 | 1,489 | 1,019 | 1,489 | 1,489 |
| 10-25-35-540-1615 | SAFETY SUPPLIES | 100 | 96 | 96 | 88 | 88 | 96 |
| 10-25-35-540-1670 | MAINT. CONTRACT - PEST CONTROL | 228 | 236 | 239 | 244 | 244 | 251 |
| TOTAL SUPPLIES & CONTRACTS | | 2,350 | 1,649 | 2,370 | 1,351 | 2,367 | 2,382 |

DATE: 01/14/2013
 TIME: 16:09:54
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| LOG CABIN | | | | | | | |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 10-25-35-610-1910 | MARKETING & PUBLICITY | 0 | 265 | 285 | 0 | 285 | 0 |
| 10-25-35-610-1975 | DECORATIONS | 100 | 113 | 95 | 95 | 95 | 95 |
| TOTAL MARKETING & PUBLIC RELATIONS | | 100 | 378 | 380 | 95 | 380 | 95 |
| TOTAL LOG CABIN | | 13,302 | 11,493 | 14,833 | 10,506 | 14,223 | 14,350 |
| LOMBARD COMMUNITY BUILDING | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 10-25-41-510-1005 | SALARIES & WAGES P-T CUSTODIAN | 4,602 | 3,832 | 5,194 | 4,982 | 5,194 | 5,298 |
| 10-25-41-510-1065 | BUILDING SUPERVISOR | 9,989 | 9,444 | 9,326 | 9,459 | 10,315 | 10,521 |
| TOTAL EMPLOYEE EXPENSES | | 14,591 | 13,276 | 14,520 | 14,441 | 15,509 | 15,819 |
| UTILITIES | | | | | | | |
| 10-25-41-520-1300 | ELECTRICITY | 6,473 | 5,583 | 6,733 | 4,535 | 5,500 | 5,775 |
| 10-25-41-520-1305 | NATURAL GAS | 4,624 | 3,650 | 4,821 | 2,570 | 3,850 | 5,062 |
| 10-25-41-520-1310 | WATER & SEWER | 1,147 | 912 | 1,342 | 716 | 1,342 | 1,503 |
| 10-25-41-520-1320 | TELEPHONE | 1,429 | 1,092 | 1,492 | 1,005 | 1,296 | 1,360 |
| 10-25-41-520-1330 | DSL LINE | 2,141 | 2,577 | 2,211 | 1,124 | 2,321 | 2,321 |
| 10-25-41-520-1335 | REFUSE | 10,102 | 5,517 | 9,574 | 7,561 | 8,592 | 9,000 |
| TOTAL UTILITIES | | 25,916 | 19,331 | 26,173 | 17,511 | 22,901 | 25,021 |
| REPAIRS & IMPROVEMENTS | | | | | | | |
| 10-25-41-530-1405 | BUILDING | 2,860 | 1,791 | 2,508 | 2,396 | 2,508 | 2,508 |
| 10-25-41-530-1415 | VANDALISM | 0 | 0 | 200 | 0 | 200 | 200 |
| TOTAL REPAIRS & IMPROVEMENTS | | 2,860 | 1,791 | 2,708 | 2,396 | 2,708 | 2,708 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 10-25-41-540-1515 | MAINTENANCE OF EQUIPMENT | 295 | 260 | 285 | 75 | 285 | 285 |
| 10-25-41-540-1540 | MAINTENANCE OF EQUIPMENT-HVAC | 1,170 | 1,931 | 1,995 | 1,296 | 1,995 | 1,995 |
| 10-25-41-540-1560 | MAINTENANCE OF EQUIPMENT-PIANO | 0 | 0 | 140 | 0 | 100 | 100 |
| 10-25-41-540-1575 | JANITORIAL SUPPLIES | 3,264 | 3,542 | 3,161 | 2,718 | 3,161 | 3,161 |
| 10-25-41-540-1585 | BUILDING SUPPLIES | 205 | 151 | 190 | 57 | 190 | 190 |
| 10-25-41-540-1615 | SAFETY SUPPLIES | 145 | 165 | 190 | 84 | 190 | 190 |
| 10-25-41-540-1670 | MAINT. CONTRACT - PEST CONTROL | 452 | 476 | 456 | 363 | 484 | 484 |
| 10-25-41-540-1675 | SECURITY ALARM SYSTEM RENTAL | 690 | 780 | 780 | 780 | 780 | 803 |
| TOTAL SUPPLIES & CONTRACTS | | 6,221 | 7,305 | 7,197 | 5,373 | 7,185 | 7,208 |

DATE: 01/14/2013
 TIME: 16:09:54
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|---|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| LOMBARD COMMUNITY BUILDING | | | | | | | |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 10-25-41-610-1910 MARKETING & PUBLICITY | | 478 | 500 | 475 | 0 | 475 | 0 |
| 10-25-41-610-1960 RECOGNITION - EMPLOYEES | | 0 | 0 | 95 | 0 | 95 | 95 |
| 10-25-41-610-1975 DECORATIONS | | 202 | 206 | 190 | 190 | 190 | 190 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL MARKETING & PUBLIC RELATIONS | | 680 | 706 | 760 | 190 | 760 | 285 |
| | | | | | | | |
| MERCHANDISE COST OF SALES | | | | | | | |
| 10-25-41-630-0600 CONCESSION SALES | | 2,213 | 1,607 | 2,500 | 3,517 | 3,517 | 3,000 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL MERCHANDISE COST OF SALES | | 2,213 | 1,607 | 2,500 | 3,517 | 3,517 | 3,000 |
| TOTAL LOMBARD COMMUNITY BUILDING | | 52,481 | 44,016 | 53,858 | 43,428 | 52,580 | 54,041 |
| | | | | | | | |
| MADISON MEADOW - GARDEN PLOTS | | | | | | | |
| UTILITIES | | | | | | | |
| 10-25-45-520-1310 WATER & SEWER | | 433 | 866 | 621 | 2,177 | 2,177 | 1,115 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 433 | 866 | 621 | 2,177 | 2,177 | 1,115 |
| | | | | | | | |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 10-25-45-610-1910 MARKETING & PUBLICITY | | 0 | 0 | 95 | 0 | 95 | 0 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL MARKETING & PUBLIC RELATIONS | | 0 | 0 | 95 | 0 | 95 | 0 |
| TOTAL MADISON MEADOW - GARDEN PLOTS | | 433 | 866 | 716 | 2,177 | 2,272 | 1,115 |
| | | | | | | | |
| MADISON MEADOW - FIELD #17 | | | | | | | |
| UTILITIES | | | | | | | |
| 10-25-47-520-1300 ELECTRICITY | | 5,534 | 4,489 | 5,789 | 4,872 | 4,992 | 5,142 |
| 10-25-47-520-1310 WATER & SEWER | | 118 | 86 | 137 | 107 | 155 | 163 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 5,652 | 4,575 | 5,926 | 4,979 | 5,147 | 5,305 |
| TOTAL MADISON MEADOW - FIELD #17 | | 5,652 | 4,575 | 5,926 | 4,979 | 5,147 | 5,305 |
| | | | | | | | |
| MADISON MEADOW - FIELD #18 | | | | | | | |
| UTILITIES | | | | | | | |
| 10-25-48-520-1300 ELECTRICITY | | 5,331 | 2,868 | 5,592 | 3,257 | 4,500 | 4,725 |
| 10-25-48-520-1310 WATER & SEWER | | 5,930 | 5,390 | 7,250 | 8,608 | 8,643 | 8,120 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 11,261 | 8,258 | 12,842 | 11,865 | 13,143 | 12,845 |
| TOTAL MADISON MEADOW - FIELD #18 | | 11,261 | 8,258 | 12,842 | 11,865 | 13,143 | 12,845 |

DATE: 01/14/2013
 TIME: 16:09:54
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|----------------------------------|------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| MADISON MEADOW - LILAC WAY | | | | | | | |
| UTILITIES | | | | | | | |
| 10-25-50-520-1300 | ELECTRICITY | 1,089 | 684 | 1,359 | 235 | 1,100 | 1,155 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 1,089 | 684 | 1,359 | 235 | 1,100 | 1,155 |
| TOTAL MADISON MEADOW - LILAC WAY | | 1,089 | 684 | 1,359 | 235 | 1,100 | 1,155 |
| | | | | | | | |
| PICNIC SHELTERS | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 10-25-65-510-1010 | SALARIES & WAGES P-T GROUNDS | 6,386 | 5,594 | 6,212 | 8,246 | 8,246 | 6,336 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL EMPLOYEE EXPENSES | | 6,386 | 5,594 | 6,212 | 8,246 | 8,246 | 6,336 |
| | | | | | | | |
| REPAIRS & IMPROVEMENTS | | | | | | | |
| 10-25-65-530-1405 | BUILDING | 245 | 200 | 238 | 238 | 238 | 238 |
| 10-25-65-530-1415 | VANDALISM | 0 | 0 | 300 | 0 | 200 | 200 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL REPAIRS & IMPROVEMENTS | | 245 | 200 | 538 | 238 | 438 | 438 |
| | | | | | | | |
| SUPPLIES & CONTRACTS | | | | | | | |
| 10-25-65-540-1620 | OTHER SUPPLIES | 500 | 500 | 475 | 475 | 475 | 475 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL SUPPLIES & CONTRACTS | | 500 | 500 | 475 | 475 | 475 | 475 |
| TOTAL PICNIC SHELTERS | | 7,131 | 6,294 | 7,225 | 8,959 | 9,159 | 7,249 |
| | | | | | | | |
| PLEASANT LANE | | | | | | | |
| --- UNDEFINED CODE --- | | | | | | | |
| 10-25-70-510-1065 | BUILDING SUPERVISOR | 0 | 0 | 0 | 0 | 0 | 210 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL --- UNDEFINED CODE --- | | 0 | 0 | 0 | 0 | 0 | 210 |
| | | | | | | | |
| UTILITIES | | | | | | | |
| 10-25-70-520-1320 | TELEPHONE | 994 | 1,065 | 1,105 | 878 | 1,043 | 1,104 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 994 | 1,065 | 1,105 | 878 | 1,043 | 1,104 |
| | | | | | | | |
| --- UNDEFINED CODE --- | | | | | | | |
| 10-25-70-670-2115 | MISCELLANEOUS | 0 | 0 | 0 | 0 | 0 | 3,449 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL --- UNDEFINED CODE --- | | 0 | 0 | 0 | 0 | 0 | 3,449 |
| TOTAL PLEASANT LANE | | 994 | 1,065 | 1,105 | 878 | 1,043 | 4,763 |

DATE: 01/14/2013
TIME: 16:09:54
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| SUNSET KNOLL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 10-25-80-510-1000 | SALARIES & WAGES FULL TIME | 25,633 | 27,239 | 28,424 | 28,072 | 32,477 | 30,224 |
| 10-25-80-510-1005 | SALARIES & WAGES P-T CUSTODIAN | 32,538 | 28,963 | 35,500 | 19,771 | 22,938 | 23,400 |
| 10-25-80-510-1020 | SALARIES & WAGES P-T CLERICAL | 46,399 | 33,206 | 31,150 | 37,927 | 43,712 | 45,400 |
| 10-25-80-510-1025 | OVERTIME | 794 | 954 | 850 | 0 | 850 | 850 |
| 10-25-80-510-1200 | UNIFORMS | 150 | 0 | 250 | 250 | 250 | 450 |
| TOTAL EMPLOYEE EXPENSES | | 105,514 | 90,362 | 96,174 | 86,020 | 100,227 | 100,324 |
| UTILITIES | | | | | | | |
| 10-25-80-520-1300 | ELECTRICITY | 21,267 | 18,800 | 22,172 | 16,259 | 20,000 | 21,000 |
| 10-25-80-520-1305 | NATURAL GAS | 11,892 | 10,538 | 12,364 | 7,279 | 11,000 | 12,100 |
| 10-25-80-520-1310 | WATER & SEWER | 4,167 | 5,579 | 4,865 | 8,116 | 10,000 | 11,220 |
| 10-25-80-520-1320 | TELEPHONE | 10,902 | 11,058 | 11,321 | 9,399 | 11,321 | 11,887 |
| 10-25-80-520-1330 | DSL LINE | 5,938 | 3,237 | 2,750 | 3,395 | 3,768 | 3,957 |
| 10-25-80-520-1335 | REFUSE | 7,296 | 10,244 | 7,832 | 10,635 | 12,561 | 13,189 |
| TOTAL UTILITIES | | 61,462 | 59,456 | 61,304 | 55,083 | 68,650 | 73,353 |
| REPAIRS & IMPROVEMENTS | | | | | | | |
| 10-25-80-530-1405 | BUILDING | 9,672 | 11,156 | 9,970 | 9,450 | 9,970 | 9,970 |
| 10-25-80-530-1415 | VANDALISM | 17 | 0 | 200 | 316 | 316 | 200 |
| TOTAL REPAIRS & IMPROVEMENTS | | 9,689 | 11,156 | 10,170 | 9,766 | 10,286 | 10,170 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 10-25-80-540-1515 | MAINTENANCE OF EQUIPMENT | 748 | 632 | 1,000 | 895 | 1,000 | 1,000 |
| 10-25-80-540-1575 | JANITORIAL SUPPLIES | 6,838 | 6,670 | 7,054 | 4,540 | 7,054 | 7,054 |
| 10-25-80-540-1585 | BUILDING SUPPLIES | 6,105 | 5,518 | 6,500 | 6,308 | 6,500 | 6,500 |
| 10-25-80-540-1615 | SAFETY SUPPLIES | 421 | 646 | 500 | 0 | 475 | 500 |
| 10-25-80-540-1660 | MAINT. CONTRACT - COPY MACHINE | 3,995 | 2,843 | 3,250 | 3,127 | 3,127 | 3,450 |
| 10-25-80-540-1665 | MAINT. CONTRACT - COMPUTERS | 12,905 | 11,708 | 12,944 | 14,331 | 14,331 | 7,216 |
| 10-25-80-540-1670 | MAINT. CONTRACT - PEST CONTROL | 948 | 990 | 1,000 | 850 | 1,020 | 1,075 |
| 10-25-80-540-1675 | SECURITY ALARM SYSTEM RENTAL | 600 | 420 | 450 | 420 | 420 | 450 |
| TOTAL SUPPLIES & CONTRACTS | | 32,560 | 29,427 | 32,698 | 30,471 | 33,927 | 27,245 |

DATE: 01/14/2013
 TIME: 16:09:54
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-------------------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| SUNSET KNOLL | | | | | | | |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 10-25-80-610-1975 DECORATIONS | | 306 | 154 | 300 | 165 | 300 | 300 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL MARKETING & PUBLIC RELATIONS | | 306 | 154 | 300 | 165 | 300 | 300 |
| | | | | | | | |
| MERCHANDISE COST OF SALES | | | | | | | |
| 10-25-80-630-0600 CONCESSION SALES | | 1,643 | 1,251 | 1,300 | 1,337 | 1,500 | 1,500 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL MERCHANDISE COST OF SALES | | 1,643 | 1,251 | 1,300 | 1,337 | 1,500 | 1,500 |
| TOTAL SUNSET KNOLL | | 211,174 | 191,806 | 201,946 | 182,842 | 214,890 | 212,892 |
| | | | | | | | |
| SUNSET KNOLL - FIELDS #25 | | | | | | | |
| UTILITIES | | | | | | | |
| 10-25-83-520-1300 ELECTRICITY | | 5,696 | 5,940 | 5,919 | 5,082 | 5,796 | 6,085 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL UTILITIES | | 5,696 | 5,940 | 5,919 | 5,082 | 5,796 | 6,085 |
| TOTAL SUNSET KNOLL - FIELDS #25 | | 5,696 | 5,940 | 5,919 | 5,082 | 5,796 | 6,085 |
| TOTAL FACILITIES | | 319,388 | 284,374 | 320,702 | 282,437 | 333,395 | 342,980 |
| | | | | | | | |
| TOTAL REVENUES | | 91,726 | 91,858 | 107,182 | 97,932 | 104,256 | 127,690 |
| TOTAL EXPENSES | | 319,388 | 284,374 | 320,702 | 282,437 | 333,395 | 342,980 |
| SURPLUS (DEFICIT) | | (227,662) | (192,516) | (213,520) | (184,505) | (229,139) | (215,290) |
| | | | | | | | |
| TOTAL REVENUES | | 91,726 | 91,858 | 107,182 | 97,932 | 104,256 | 127,690 |
| TOTAL EXPENSES | | 319,388 | 284,374 | 320,702 | 282,437 | 333,395 | 342,980 |
| SURPLUS (DEFICIT) | | (227,662) | (192,516) | (213,520) | (184,505) | (229,139) | (215,290) |

Net Income - Programming

| | | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D Nov. 30, 2012 | Estimated Year End | Budget 2013 | Budget 2013 To Est. 2012 |
|-------------------------------|--------------------------|------------------------|------------------------|------------------------|--------------------------------|-------------------------------|------------------------|-------------------------------------|
| Activity 30 | Athletics 1 | \$ 115,625 | \$ 93,707 | \$ 111,587 | \$ 120,703 | \$ 98,702 | \$ 117,533 | 19.08% |
| Activity 35 | Athletics 2 | \$ 97,042 | \$ 97,034 | \$ 108,634 | \$ 115,764 | \$ 105,116 | \$ 108,046 | 2.79% |
| Activity 40 | Gymnastics | \$ 16,828 | \$ 12,704 | \$ 9,753 | \$ 21,782 | \$ 16,971 | \$ 13,331 | -21.45% |
| Activity 45 | General Interest & Camps | \$ 28,612 | \$ 37,236 | \$ 41,025 | \$ 48,126 | \$ 48,110 | \$ 47,299 | -1.69% |
| Activity 50 | Special Events & Trips | \$ (15,471) | \$ (12,103) | \$ (10,542) | \$ (16,881) | \$ (20,468) | \$ (22,143) | -8.18% |
| Activity 55 | Teen Programs | \$ 7,994 | \$ 6,413 | \$ 8,907 | \$ 6,313 | \$ 4,210 | \$ 4,431 | 5.25% |
| Activity 60 | Fine Arts | \$ 2,051 | \$ 3,127 | \$ 3,611 | \$ 2,070 | \$ 2,389 | \$ 2,763 | 15.66% |
| Activity 65 | Adults & Seniors | \$ 4,033 | \$ 159 | \$ 1,143 | \$ 4,806 | \$ 224 | \$ 704 | 214.29% |
| Activity 70 | Early Childhood | \$ 91,582 | \$ 99,501 | \$ 106,958 | \$ 103,586 | \$ 109,810 | \$ 189,959 | 72.99% |
| Activity 75 | Performing Arts | \$ 47,540 | \$ 53,864 | \$ 56,871 | \$ 65,101 | \$ 58,216 | \$ 62,996 | 8.21% |
| Activity 80 | Fitness | \$ 61,880 | \$ 64,346 | \$ 86,696 | \$ 53,907 | \$ 50,442 | \$ 72,024 | 42.79% |
| | | \$ 457,716 | \$ 455,988 | \$ 524,643 | \$ 525,277 | \$ 473,722 | \$ 596,943 | 26.01% |
| Budget 2012 to Budget 2013 | | | | | | | 13.78% | |
| Estimated 2012 to Budget 2013 | | | | | | | 26.01% | (1) |
| Actual 2011 to Estimated 2012 | | | | | | | 3.87% | |

*This assumes a 3% participation increase and a 2% fee increase in all existing programs. In addition, this is assuming all new programs running which is an additional 2% increase.

(1) This figure is based upon all programs being held at their maximums. Historically the Park District's annual program revenue is approximately 85 - 92% of budget. Based on 85% of classes being held in 2012 we would expect this figure to be \$508,356, or an increase from estimated 2012 to budget 2013 of 7.67%.

(2) Full time salaries (\$75,488) were removed from Early Childhood in the 2013 budget and placed with Salaries & Wages FT.

This page has intentionally been left blank.

**Lombard Park District
2013 Proposed Budget
Recreation Fund – 10
Athletics, Camps & Clinics – 30**

| | |
|---------------------|--|
| Program 2510 | <i>Sullivan's Karate:</i> In 2012 participation increased slightly. This program has experienced growth each of the past four years and staff is planning for a moderate increase in 2013. |
| Program 2515 | <i>Tae Kwon Do:</i> Participation declined again in 2012. Staff plans for similar participation in 2013. Increases in other areas of martial arts could account for some of the decline in this program. |
| Program 2600 | <i>Youth Softball:</i> Staff worked with the Glen Ellyn Park District in 2012 to make the Rookies league feasible. Two teams participated at the Division One Level from Villa Park. Contractual fees were higher in 2012 due to all umpires being contractual. |
| Program 2605 | <i>Adult Summer Softball:</i> Summer Softball participation increased significantly in 2012 compared to 2011, with an increase of 18 teams. Staff has budgeted for a moderate increase in 2013. Contractual fees are higher in 2013 due to an umpire fee increase. |
| Program 2650 | <i>Adult Basketball:</i> Projected year end contractual fees are less expensive due to only one winter league for the 2011-2012 season. |
| Program 2655 | <i>Bags Tournament:</i> There was low participation in 2012 with only one tournament offering successful. Staff plans to contact past participants to come up with dates that would better suit their interests. A moderate increase in participation has been budgeted in 2013. |
| Program 2660 | <i>Volleyball Adult League:</i> More interest for this program was shown in 2012, but getting a league started has been challenging. Staff has created a database of interested teams and participants who will be directly marketed to in 2013. |
| Program 2700 | <i>Cheerleading:</i> Participation remained low over the past year. Staff is planning to only offer this program in the summer in 2013. |

| | |
|---------------------|---|
| Program 2705 | <i>Coop Programs:</i> Coop programs saw increases in 2012 primarily due to before and after school programs at Ardmore school. At Ardmore school the before and after school programs are held on a monthly basis from August through May. Staff expects continued growth in 2013 and has budgeted accordingly. |
| Program 2730 | <i>5K Mutt Strut:</i> Popularity of this one day special event continues to grow as participation increased by 69 participants in 2012 with a total of 447 participants. Staff expects continued growth of the event in 2013 and has budgeted accordingly. An increase in staff expense for 2013 has been budgeted due to a larger event. This area experienced savings in contractual fees in 2012 due to a timing company credit. The 2013 budget reflects the full fee for timing. |
| Program 2735 | <i>Lacrosse:</i> This was a new program in 2012 with three offerings. Our free one day instructional clinic in July was a huge success with 46 participants. This helped enrollment in the three day clinic offered later in July which had a total of 20 participants. |
| Program 2800 | <i>Chicago Fire Soccer Camp:</i> This one week instructional program continues to gain popularity each year. In 2012 there was an increase of four participants. Staff expects continued growth in 2013. |
| Rams Camps | These camps are conducted in a cooperative effort with Glenbard East staff and coaches. Participation increased by 35 participants in 2012. Staff expects a moderate increase in 2013 and has budgeted accordingly. |

DATE: 01/14/2013
TIME: 16:10:28
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| ATHLETICS 1 | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 10-30-00-410-2500 | KRAV MAGA | 0 | 0 | 4,800 | 0 | 0 | 4,860 |
| 10-30-00-410-2505 | KARATE | 31,202 | 32,849 | 34,915 | 36,904 | 36,965 | 39,720 |
| 10-30-00-410-2510 | SULLIVAN'S KARATE | 8,685 | 9,970 | 10,378 | 11,032 | 11,052 | 11,670 |
| 10-30-00-410-2515 | TAE KWON DO | 12,878 | 12,479 | 13,239 | 9,326 | 9,406 | 9,996 |
| 10-30-00-410-2520 | FENCING | 8,297 | 11,409 | 9,213 | 8,964 | 8,964 | 9,688 |
| 10-30-00-410-2600 | SOFTBALL - YOUTH | 26,321 | 25,242 | 29,477 | 21,391 | 21,391 | 23,420 |
| 10-30-00-410-2605 | SUMMER SOFTBALL - ADULT | 77,740 | 62,650 | 68,120 | 76,050 | 76,100 | 82,420 |
| 10-30-00-410-2610 | FALL SOFTBALL - ADULT | 40,515 | 36,425 | 38,955 | 32,015 | 32,015 | 34,790 |
| 10-30-00-410-2615 | SOFTBALL TOURNAMENTS | 2,365 | 2,015 | 2,700 | 1,350 | 1,350 | 2,250 |
| 10-30-00-410-2620 | BASEBALL - OVER 30 | 16,710 | 17,250 | 18,215 | 15,630 | 15,630 | 16,425 |
| 10-30-00-410-2625 | SOFTBALL - OVER 50 | 0 | 0 | 250 | 0 | 0 | 250 |
| 10-30-00-410-2650 | BASKETBALL - ADULT | 11,250 | 8,565 | 15,430 | 10,540 | 14,105 | 15,330 |
| 10-30-00-410-2655 | BAGS TOURNAMENT | 0 | 284 | 1,170 | 696 | 735 | 1,337 |
| 10-30-00-410-2660 | VOLLEYBALL LEAGUE-ADULT CO-ED | 0 | 1,275 | 3,300 | 0 | 1,075 | 3,300 |
| 10-30-00-410-2665 | TOUCH FOOTBALL - MEN'S | 0 | 0 | 2,740 | 0 | 0 | 2,740 |
| 10-30-00-410-2700 | CHEERLEADING | 1,630 | 1,190 | 3,016 | 540 | 540 | 572 |
| 10-30-00-410-2705 | CO-OP PROGRAMS | 10,013 | 9,562 | 29,950 | 11,690 | 12,810 | 15,130 |
| 10-30-00-410-2710 | SUNSET KNOLL PROGRAMS | 0 | 0 | 1,710 | 0 | 0 | 1,470 |
| 10-30-00-410-2712 | G.E. TURF FIELD PROGRAMS | 0 | 0 | 0 | (50) | 0 | 4,450 |
| 10-30-00-410-2715 | ICE SKATING | 12,170 | 12,655 | 13,553 | 5,974 | 6,210 | 6,900 |
| 10-30-00-410-2720 | DISC GOLF CLINICS | 1,205 | 544 | 917 | 428 | 428 | 781 |
| 10-30-00-410-2725 | PITCHING & HITTING CLINIC | 1,020 | 1,245 | 1,437 | 0 | 0 | 1,580 |
| 10-30-00-410-2730 | 5K | 10,810 | 11,480 | 13,110 | 12,437 | 12,537 | 13,535 |
| 10-30-00-410-2735 | LACROSSE | 0 | 0 | 0 | 2,731 | 2,985 | 4,180 |
| 10-30-00-410-2800 | SOCCER CAMP | 2,120 | 3,500 | 3,793 | 4,775 | 4,775 | 5,025 |
| 10-30-00-410-2805 | WESTLAKE VOLLEYBALL CAMP | 2,340 | 4,657 | 4,956 | 3,134 | 3,134 | 3,348 |
| 10-30-00-410-2810 | WHITE SOX TRAINING CAMP | 517 | 796 | 995 | 199 | 199 | 995 |
| 10-30-00-410-2815 | JR. HIGH BASKETBALL CAMP | 1,640 | 1,300 | 1,422 | 2,120 | 2,120 | 2,470 |
| 10-30-00-410-2900 | BADMINTON | 3,048 | 2,893 | 3,078 | 2,530 | 2,530 | 2,859 |
| 10-30-00-410-2905 | TENNIS TEAM | 5,770 | 5,993 | 6,364 | 6,328 | 6,328 | 7,263 |
| 10-30-00-410-2910 | SOCCER CAMP - BOYS | 3,770 | 4,318 | 4,742 | 3,082 | 3,082 | 4,055 |
| 10-30-00-410-2915 | SOCCER CAMP - GIRLS | 3,940 | 2,380 | 2,485 | 3,086 | 3,086 | 3,347 |
| 10-30-00-410-2920 | CROSS COUNTRY CAMP | 2,297 | 1,936 | 2,138 | 2,316 | 2,316 | 2,624 |
| 10-30-00-410-2925 | VOLLEYBALL CAMP | 10,684 | 9,891 | 10,493 | 9,312 | 9,312 | 10,240 |
| 10-30-00-410-2930 | WRESTLING CAMP | 2,250 | 1,670 | 1,734 | 1,454 | 1,454 | 2,370 |
| 10-30-00-410-2935 | BASKETBALL CAMP - GIRLS | 3,280 | 3,210 | 3,431 | 3,685 | 3,685 | 4,220 |
| 10-30-00-410-2940 | BASKETBALL CAMP - BOYS | 10,023 | 10,737 | 11,353 | 11,520 | 11,520 | 12,934 |

DATE: 01/14/2013
 TIME: 16:10:28
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-----------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| ----- | | | | | | | |
| ATHLETICS 1 | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 10-30-00-410-2945 | GYMNASTICS - GIRLS | 1,020 | 1,120 | 1,217 | 885 | 885 | 984 |
| 10-30-00-410-2950 | SOFTBALL CAMP - GIRLS | 1,990 | 1,100 | 1,177 | 1,975 | 1,975 | 2,270 |
| 10-30-00-410-2955 | GOLF CAMP - GIRLS | 1,080 | 660 | 724 | 92 | 92 | 156 |
| 10-30-00-410-2960 | BASEBALL CAMP - SPRING | 0 | 100 | 126 | 0 | 0 | 126 |
| 10-30-00-410-2965 | BASEBALL CAMP - SUMMER | 500 | 280 | 950 | 746 | 746 | 960 |
| 10-30-00-410-2970 | FOOTBALL CAMP | 7,496 | 11,200 | 11,605 | 11,959 | 12,415 | 13,786 |
| | | ----- | | | | | |
| TOTAL PROGRAM FEES | | 336,576 | 324,830 | 389,378 | 326,846 | 333,952 | 386,826 |
| TOTAL GENERAL | | 336,576 | 324,830 | 389,378 | 326,846 | 333,952 | 386,826 |
| TOTAL REVENUES: ATHLETICS 1 | | 336,576 | 324,830 | 389,378 | 326,846 | 333,952 | 386,826 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-30-00-710-2600 | SOFTBALL - YOUTH | 652 | 315 | 704 | 0 | 0 | 0 |
| 10-30-00-710-2605 | SUMMER SOFTBALL - ADULT | 5,259 | 4,474 | 4,469 | 5,398 | 5,398 | 5,565 |
| 10-30-00-710-2610 | FALL SOFTBALL - ADULT | 2,745 | 2,196 | 2,665 | 2,834 | 2,834 | 2,834 |
| 10-30-00-710-2620 | BASEBALL - OVER 30 | 763 | 1,276 | 1,230 | 1,077 | 1,077 | 1,107 |
| 10-30-00-710-2650 | BASKETBALL - ADULT | 1,231 | 1,083 | 1,318 | 738 | 1,076 | 1,322 |
| 10-30-00-710-2655 | BAGS TOURNAMENT | 0 | 0 | 91 | 0 | 0 | 30 |
| 10-30-00-710-2660 | VOLLEYBALL LEAGUE-ADULT CO-ED | 0 | 415 | 840 | 0 | 420 | 840 |
| 10-30-00-710-2700 | CHEERLEADING | 425 | 335 | 1,408 | 260 | 260 | 272 |
| 10-30-00-710-2705 | CO-OP PROGRAMS | 8,201 | 7,173 | 22,083 | 7,957 | 10,583 | 11,448 |
| 10-30-00-710-2710 | SUNSET KNOLL PROGRAMS | 0 | 0 | 650 | 0 | 0 | 650 |
| 10-30-00-710-2712 | G.E. TURF FIELD PROGRAMS | 0 | 0 | 0 | 535 | 644 | 666 |
| 10-30-00-710-2720 | DISC GOLF CLINICS | 345 | 375 | 390 | 210 | 210 | 390 |
| 10-30-00-710-2725 | PITCHING & HITTING CLINIC | 87 | 235 | 123 | 0 | 0 | 0 |
| 10-30-00-710-2730 | 5K | 341 | 275 | 355 | 316 | 316 | 355 |
| 10-30-00-710-2805 | WESTLAKE VOLLEYBALL CAMP | 1,870 | 3,971 | 4,213 | 2,534 | 2,534 | 2,846 |
| 10-30-00-710-2900 | BADMINTON | 2,246 | 1,960 | 2,109 | 1,817 | 1,817 | 2,054 |
| 10-30-00-710-2905 | TENNIS TEAM | 4,560 | 4,520 | 4,996 | 5,089 | 5,089 | 5,779 |
| 10-30-00-710-2910 | SOCCER CAMP - BOYS | 1,775 | 1,714 | 2,074 | 1,519 | 1,519 | 2,222 |
| 10-30-00-710-2915 | SOCCER CAMP - GIRLS | 2,470 | 1,879 | 1,546 | 2,000 | 2,000 | 2,212 |
| 10-30-00-710-2920 | CROSS COUNTRY CAMP | 1,725 | 1,546 | 1,642 | 1,787 | 1,787 | 2,102 |
| 10-30-00-710-2925 | VOLLEYBALL CAMP | 6,981 | 6,415 | 6,884 | 6,092 | 6,092 | 6,955 |
| 10-30-00-710-2930 | WRESTLING CAMP | 1,000 | 1,377 | 1,423 | 1,157 | 1,157 | 1,524 |
| 10-30-00-710-2935 | BASKETBALL CAMP - GIRLS | 2,379 | 2,344 | 2,491 | 2,763 | 2,763 | 3,210 |
| 10-30-00-710-2940 | BASKETBALL CAMP - BOYS | 7,343 | 8,435 | 8,698 | 8,318 | 8,318 | 9,356 |
| 10-30-00-710-2945 | GYMNASTICS - GIRLS | 753 | 859 | 920 | 608 | 608 | 677 |

DATE: 01/14/2013
 TIME: 16:10:28
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| ATHLETICS 1 | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-30-00-710-2950 | SOFTBALL CAMP - GIRLS | 1,385 | 683 | 733 | 1,274 | 1,274 | 1,478 |
| 10-30-00-710-2955 | GOLF CAMP - GIRLS | 273 | 303 | 338 | 78 | 78 | 133 |
| 10-30-00-710-2965 | BASEBALL CAMP - SUMMER | 367 | 230 | 782 | 625 | 625 | 799 |
| 10-30-00-710-2970 | FOOTBALL CAMP | 3,683 | 9,330 | 9,669 | 10,433 | 10,433 | 11,633 |
| TOTAL PROGRAM SALARIES | | 58,859 | 63,718 | 84,844 | 65,419 | 68,912 | 78,459 |
| PROGRAM SUPPLIES | | | | | | | |
| 10-30-00-720-2600 | SOFTBALL - YOUTH | 9,665 | 9,825 | 10,909 | 7,174 | 8,104 | 8,501 |
| 10-30-00-720-2605 | SUMMER SOFTBALL - ADULT | 13,184 | 12,379 | 12,375 | 11,677 | 12,379 | 12,375 |
| 10-30-00-720-2610 | FALL SOFTBALL - ADULT | 4,004 | 4,434 | 4,610 | 2,905 | 4,610 | 4,610 |
| 10-30-00-720-2615 | SOFTBALL TOURNAMENTS | 500 | 500 | 500 | 500 | 500 | 500 |
| 10-30-00-720-2620 | BASEBALL - OVER 30 | 1,220 | 3,100 | 3,100 | 1,742 | 3,099 | 3,100 |
| 10-30-00-720-2625 | SOFTBALL - OVER 50 | 0 | 0 | 150 | 0 | 0 | 150 |
| 10-30-00-720-2650 | BASKETBALL - ADULT | 1,300 | 1,625 | 1,625 | 975 | 1,275 | 1,925 |
| 10-30-00-720-2655 | BAGS TOURNAMENT | 0 | 190 | 806 | 315 | 550 | 806 |
| 10-30-00-720-2660 | VOLLEYBALL LEAGUE-ADULT CO-ED | 0 | 325 | 850 | 0 | 415 | 850 |
| 10-30-00-720-2700 | CHEERLEADING | 0 | 610 | 559 | 0 | 0 | 0 |
| 10-30-00-720-2710 | SUNSET KNOLL PROGRAMS | 0 | 0 | 625 | 0 | 0 | 625 |
| 10-30-00-720-2712 | G.E. TURF FIELD PROGRAMS | 0 | 0 | 0 | 0 | 0 | 1,800 |
| 10-30-00-720-2720 | DISC GOLF CLINICS | 489 | 0 | 1,246 | 0 | 0 | 0 |
| 10-30-00-720-2730 | 5K | 3,570 | 4,914 | 5,295 | 4,017 | 4,934 | 5,233 |
| 10-30-00-720-2900 | BADMINTON | 330 | 388 | 397 | 334 | 334 | 351 |
| 10-30-00-720-2905 | TENNIS TEAM | 313 | 320 | 328 | 295 | 295 | 310 |
| 10-30-00-720-2910 | SOCCER CAMP - BOYS | 1,301 | 1,752 | 1,736 | 981 | 981 | 1,081 |
| 10-30-00-720-2915 | SOCCER CAMP - GIRLS | 662 | 0 | 405 | 431 | 431 | 446 |
| 10-30-00-720-2920 | CROSS COUNTRY CAMP | 205 | 75 | 150 | 121 | 121 | 129 |
| 10-30-00-720-2925 | VOLLEYBALL CAMP | 1,844 | 1,737 | 1,768 | 1,693 | 1,693 | 1,749 |
| 10-30-00-720-2935 | BASKETBALL CAMP - GIRLS | 364 | 345 | 358 | 293 | 293 | 309 |
| 10-30-00-720-2940 | BASKETBALL CAMP - BOYS | 993 | 725 | 740 | 1,359 | 1,359 | 1,425 |
| 10-30-00-720-2945 | GYMNASTICS - GIRLS | 87 | 93 | 98 | 118 | 118 | 126 |
| 10-30-00-720-2950 | SOFTBALL CAMP - GIRLS | 263 | 201 | 207 | 329 | 329 | 350 |
| 10-30-00-720-2955 | GOLF CAMP - GIRLS | 610 | 250 | 269 | 0 | 0 | 0 |
| 10-30-00-720-2970 | FOOTBALL CAMP | 485 | 190 | 196 | 0 | 0 | 0 |
| TOTAL PROGRAM SUPPLIES | | 41,389 | 43,978 | 49,302 | 35,259 | 41,820 | 46,751 |

DATE: 01/14/2013
 TIME: 16:10:28
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|---------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| ----- | | | | | | | |
| ATHLETICS 1 | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM CONTRACTUAL | | | | | | | |
| 10-30-00-730-2500 | KRAV MAGA | 0 | 0 | 3,849 | 0 | 0 | 0 |
| 10-30-00-730-2505 | KARATE | 23,689 | 24,711 | 26,964 | 18,634 | 27,274 | 29,980 |
| 10-30-00-730-2510 | SULLIVAN'S KARATE | 6,379 | 7,223 | 7,521 | 5,771 | 7,964 | 8,460 |
| 10-30-00-730-2515 | TAE KWON DO | 9,776 | 9,398 | 10,300 | 4,432 | 7,248 | 7,728 |
| 10-30-00-730-2520 | FENCING | 4,409 | 6,224 | 5,312 | 4,288 | 5,424 | 5,970 |
| 10-30-00-730-2600 | SOFTBALL - YOUTH | 4,825 | 5,179 | 4,800 | 6,319 | 6,319 | 6,600 |
| 10-30-00-730-2605 | SUMMER SOFTBALL - ADULT | 28,248 | 22,172 | 24,350 | 24,731 | 24,731 | 27,452 |
| 10-30-00-730-2610 | FALL SOFTBALL - ADULT | 12,362 | 12,317 | 13,020 | 12,081 | 14,250 | 15,392 |
| 10-30-00-730-2615 | SOFTBALL TOURNAMENTS | 680 | 595 | 945 | 350 | 350 | 684 |
| 10-30-00-730-2620 | BASEBALL - OVER 30 | 6,630 | 10,100 | 10,064 | 8,567 | 8,567 | 8,908 |
| 10-30-00-730-2650 | BASKETBALL - ADULT | 5,915 | 5,850 | 7,800 | 3,835 | 4,355 | 7,280 |
| 10-30-00-730-2660 | VOLLEYBALL LEAGUE-ADULT CO-ED | 0 | 0 | 880 | 0 | 0 | 880 |
| 10-30-00-730-2665 | TOUCH FOOTBALL - MEN'S | 0 | 0 | 2,010 | 0 | 0 | 2,010 |
| 10-30-00-730-2705 | CO-OP PROGRAMS | 244 | 623 | 3,375 | 1,042 | 1,543 | 1,275 |
| 10-30-00-730-2710 | SUNSET KNOLL PROGRAMS | 0 | 0 | 435 | 0 | 0 | 195 |
| 10-30-00-730-2712 | G.E. TURF FIELD PROGRAMS | 0 | 0 | 0 | 0 | 0 | 200 |
| 10-30-00-730-2715 | ICE SKATING | 9,616 | 10,031 | 10,843 | 3,966 | 4,898 | 5,520 |
| 10-30-00-730-2720 | DISC GOLF CLINICS | 0 | 0 | 78 | 0 | 0 | 85 |
| 10-30-00-730-2725 | PITCHING & HITTING CLINIC | 760 | 920 | 1,101 | 0 | 0 | 1,224 |
| 10-30-00-730-2730 | 5K | 3,712 | 3,900 | 5,240 | 5,250 | 5,250 | 5,800 |
| 10-30-00-730-2735 | LACROSSE | 0 | 0 | 0 | 1,839 | 1,985 | 2,772 |
| 10-30-00-730-2800 | SOCCER CAMP | 1,680 | 2,400 | 2,600 | 2,476 | 2,476 | 2,613 |
| 10-30-00-730-2810 | WHITE SOX TRAINING CAMP | 397 | 696 | 855 | 179 | 179 | 895 |
| 10-30-00-730-2815 | JR. HIGH BASKETBALL CAMP | 1,381 | 1,088 | 1,196 | 1,705 | 1,705 | 2,053 |
| 10-30-00-730-2960 | BASEBALL CAMP - SPRING | 0 | 0 | 107 | 0 | 0 | 107 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL PROGRAM CONTRACTUAL | | 120,703 | 123,427 | 143,645 | 105,465 | 124,518 | 144,083 |
| TOTAL GENERAL | | 220,951 | 231,123 | 277,791 | 206,143 | 235,250 | 269,293 |
| TOTAL ATHLETICS 1 | | 220,951 | 231,123 | 277,791 | 206,143 | 235,250 | 269,293 |
| | | | | | | | |
| TOTAL REVENUES | | 336,576 | 324,830 | 389,378 | 326,846 | 333,952 | 386,826 |
| TOTAL EXPENSES | | 220,951 | 231,123 | 277,791 | 206,143 | 235,250 | 269,293 |
| SURPLUS (DEFICIT) | | 115,625 | 93,707 | 111,587 | 120,703 | 98,702 | 117,533 |
| | | | | | | | |
| TOTAL REVENUES | | 336,576 | 324,830 | 389,378 | 326,846 | 333,952 | 386,826 |
| TOTAL EXPENSES | | 220,951 | 231,123 | 277,791 | 206,143 | 235,250 | 269,293 |
| SURPLUS (DEFICIT) | | 115,625 | 93,707 | 111,587 | 120,703 | 98,702 | 117,533 |

**Lombard Park District
2013 Proposed Budget
Recreation Fund – 10
Athletics, Camps & Clinics – 35**

| | |
|---------------------|---|
| Program 3000 | <i>Uniforms:</i> This account is used for tracking the number of game jerseys sold each season for youth soccer and basketball. After purchasing extra jerseys in 2011, fewer jerseys were purchased in 2012. Inventory will need to be replenished in 2013. Also, in fall 2013, the price of a Youth Soccer jersey is proposed to increase from \$16 to \$18. |
| Program 3050 | <i>Soccer:</i> In 2013, goalie gloves will be purchased for all coach bags. Additional funds will be devoted to expanding the coach training library. |
| Program 3055 | <i>Little Kickers (Tot Soccer):</i> After heavy growth in 2011, program participation leveled off in 2012. |
| Program 3065 | <i>Men's Soccer League:</i> This is a new program for 2013. This will be offered in the spring and will utilize the turf field at Glenbard East. |
| Program 3150 | <i>Youth Basketball:</i> While staff hopes to retain in-house referees from last season, this budget reflects more contractual referees. The contractual referees are more expensive, but in-house referees are getting harder and harder to find. This will result in a decrease in salary and increase in contractual expenses. Contractual expenses will further increase for 2013 with a need for additional practice site rentals. The hourly rental fee charged by District 44 (\$17.50 for 2012-13) continues to increase. |
| Program 3155 | <i>High School Basketball:</i> As in Youth Basketball staff hopes to retain in-house referees, but has budgeted for more contractual referees as in-house referees are getting harder to find. The hourly rental fee charged by District 44 (\$17.50 for 2012-13) continues to increase. |
| Program 3200 | <i>Tennis:</i> To improve lesson quality, the Head Instructor will teach the summer daytime lessons in 2013. This will increase salary expenses due to the higher pay rate for the Head Instructor. Private Lessons, first implemented in 2011, continue to flourish, and staff anticipates further growth in 2013. |

- Program 3300** *3-Point Basketball Camps:* This program was formerly called “One-on-One Basketball.” Summer and fall participation leveled off, therefore, staff is budgeting for sustained participation, rather than an additional increase in 2013.
- Program 3305** *Firebirds D-Squad:* This program rebounded in 2012, and has expanded to include both a Spring and Fall session. The program is now titled “Junior Firebirds.”
- Program 3330** *Sports Kids Programs:* Staff began utilizing Sports Kids in Fall 2012. Most of these programs are instructional in nature and target ages 4-7. Archery experienced good participation in the first session.
- Program 3450** *Turkey Shoot:* This program, first introduced in 2012, is a fun family experience. Participants have a free-throw shooting contest with others in their age division and each winning shooter gets to take home a turkey for their family. The price is low in an effort to provide an inexpensive event for the whole family.

DATE: 01/14/2013
TIME: 16:10:42
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | -----2012----- BUDGETED | 2012 11 MO. ACTUAL | -----2013-- PROJECTED | 2013 REQUESTED BUDGET |
|-----------------------------|-------------------------------|--------------------|--------------------|----------------------------|--------------------------|--------------------------|-----------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| ATHLETICS 2 | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 10-35-00-410-3000 | COSTUMES & UNIFORMS | 8,180 | 7,749 | 8,640 | 8,624 | 8,928 | 9,358 |
| 10-35-00-410-3050 | YOUTH SOCCER - OUTDOOR | 65,790 | 67,987 | 70,232 | 71,480 | 71,695 | 76,561 |
| 10-35-00-410-3055 | LITTLE KICKERS SOCCER | 1,040 | 5,261 | 5,340 | 5,190 | 5,190 | 5,604 |
| 10-35-00-410-3060 | YOUTH SOCCER - INDOOR | 3,737 | 1,764 | 3,375 | 2,052 | 2,402 | 2,740 |
| 10-35-00-410-3065 | ADULT SOCCER | 0 | 0 | 0 | 0 | 0 | 5,200 |
| 10-35-00-410-3100 | T-BALL | 11,015 | 10,946 | 11,256 | 10,415 | 10,415 | 11,314 |
| 10-35-00-410-3150 | BASKETBALL - YOUTH | 45,794 | 47,202 | 47,850 | 44,084 | 44,084 | 46,045 |
| 10-35-00-410-3155 | BASKETBALL-HIGH SCHOOL LEAGUE | 9,578 | 8,881 | 9,272 | 9,749 | 9,749 | 10,184 |
| 10-35-00-410-3200 | TENNIS LESSONS | 14,452 | 17,004 | 17,502 | 15,955 | 16,153 | 17,312 |
| 10-35-00-410-3205 | DROP-IN ADULT TENNIS | 60 | 66 | 300 | 0 | 0 | 0 |
| 10-35-00-410-3250 | FLAG FOOTBALL | 2,305 | 1,175 | 1,299 | 901 | 901 | 1,283 |
| 10-35-00-410-3300 | 3-POINT BASKETBALL | 1,158 | 1,541 | 1,334 | 3,616 | 3,616 | 2,930 |
| 10-35-00-410-3305 | FIREBIRDS D SQUAD | 877 | 0 | 420 | 1,130 | 1,130 | 1,200 |
| 10-35-00-410-3310 | BULLS BASKETBALL CAMP | 75 | 3,930 | 1,640 | 1,347 | 1,760 | 1,920 |
| 10-35-00-410-3315 | VOLLEYBALL PROFESSIONALS | 2,327 | 1,916 | 2,626 | 4,464 | 4,464 | 4,805 |
| 10-35-00-410-3320 | GIRLS LACROSSE | 2,355 | 1,390 | 995 | 1,250 | 1,250 | 1,335 |
| 10-35-00-410-3330 | SPORTS KIDS PROGRAMS | 0 | 0 | 0 | 1,528 | 2,365 | 4,868 |
| 10-35-00-410-3400 | OPEN GYM - ADULT VOLLEYBALL | 1,531 | 2,435 | 2,478 | 1,273 | 1,814 | 1,900 |
| 10-35-00-410-3405 | OPEN GYM - ADULT BASKETBALL | 2,361 | 1,843 | 2,290 | 1,341 | 2,095 | 2,246 |
| 10-35-00-410-3410 | OPEN GYM - YOUTH | 640 | 677 | 610 | 347 | 640 | 672 |
| 10-35-00-410-3450 | TURKEY SHOOT | 0 | 0 | 0 | 0 | 165 | 188 |
| TOTAL PROGRAM FEES | | 173,275 | 181,767 | 187,459 | 184,746 | 188,816 | 207,665 |
| TOTAL GENERAL | | 173,275 | 181,767 | 187,459 | 184,746 | 188,816 | 207,665 |
| TOTAL REVENUES: ATHLETICS 2 | | 173,275 | 181,767 | 187,459 | 184,746 | 188,816 | 207,665 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-35-00-710-3050 | YOUTH SOCCER - OUTDOOR | 7,073 | 8,438 | 9,515 | 7,416 | 8,581 | 8,973 |
| 10-35-00-710-3055 | LITTLE KICKERS SOCCER | 130 | 612 | 944 | 438 | 738 | 926 |
| 10-35-00-710-3060 | YOUTH SOCCER - INDOOR | 836 | 275 | 996 | 336 | 780 | 916 |
| 10-35-00-710-3065 | ADULT SOCCER | 0 | 0 | 0 | 0 | 0 | 4,400 |
| 10-35-00-710-3100 | T-BALL | 3,219 | 3,255 | 3,455 | 3,521 | 3,430 | 3,611 |
| 10-35-00-710-3150 | BASKETBALL - YOUTH | 11,311 | 11,396 | 11,779 | 12,147 | 12,287 | 12,090 |
| 10-35-00-710-3155 | BASKETBALL-HIGH SCHOOL LEAGUE | 850 | 846 | 846 | 1,200 | 1,200 | 1,140 |
| 10-35-00-710-3200 | TENNIS LESSONS | 4,621 | 6,719 | 6,059 | 6,192 | 6,330 | 7,307 |
| 10-35-00-710-3205 | DROP-IN ADULT TENNIS | 58 | 79 | 168 | 0 | 0 | 0 |

DATE: 01/14/2013
 TIME: 16:10:42
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| ----- | | | | | | | |
| ATHLETICS 2 | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-35-00-710-3250 | FLAG FOOTBALL | 690 | 180 | 423 | 260 | 375 | 510 |
| 10-35-00-710-3300 | 3-POINT BASKETBALL | 0 | 0 | 20 | 0 | 37 | 40 |
| 10-35-00-710-3310 | BULLS BASKETBALL CAMP | 0 | 195 | 68 | 134 | 164 | 162 |
| 10-35-00-710-3315 | VOLLEYBALL PROFESSIONALS | 0 | 0 | 0 | 468 | 567 | 543 |
| 10-35-00-710-3400 | OPEN GYM - ADULT VOLLEYBALL | 816 | 909 | 963 | 815 | 957 | 1,004 |
| 10-35-00-710-3405 | OPEN GYM - ADULT BASKETBALL | 1,246 | 952 | 1,165 | 735 | 1,092 | 1,181 |
| 10-35-00-710-3410 | OPEN GYM - YOUTH | 502 | 281 | 302 | 212 | 276 | 283 |
| 10-35-00-710-3450 | TURKEY SHOOT | 0 | 0 | 0 | 0 | 58 | 67 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL PROGRAM SALARIES | | 31,352 | 34,137 | 36,703 | 33,874 | 36,872 | 43,153 |
| | | | | | | | |
| PROGRAM SUPPLIES | | | | | | | |
| 10-35-00-720-3000 | COSTUMES & UNIFORMS | 6,501 | 8,896 | 3,985 | 4,234 | 4,234 | 8,274 |
| 10-35-00-720-3050 | YOUTH SOCCER - OUTDOOR | 9,600 | 10,450 | 7,559 | 7,866 | 8,908 | 9,185 |
| 10-35-00-720-3055 | LITTLE KICKERS | 146 | 1,323 | 0 | 991 | 1,244 | 1,205 |
| 10-35-00-720-3060 | YOUTH SOCCER - INDOOR | 328 | 324 | 400 | 0 | 310 | 315 |
| 10-35-00-720-3065 | ADULT SOCCER | 0 | 0 | 0 | 0 | 0 | 170 |
| 10-35-00-720-3100 | T-BALL | 2,453 | 2,384 | 2,395 | 2,166 | 2,231 | 2,552 |
| 10-35-00-720-3150 | BASKETBALL - YOUTH | 5,260 | 5,062 | 5,239 | 2,297 | 5,376 | 6,111 |
| 10-35-00-720-3155 | BASKETBALL-HIGH SCHOOL LEAGUE | 2,087 | 1,855 | 1,924 | 1,280 | 1,995 | 2,033 |
| 10-35-00-720-3200 | TENNIS LESSONS | 450 | 619 | 550 | 305 | 550 | 555 |
| 10-35-00-720-3205 | DROP-IN ADULT TENNIS | 0 | 0 | 88 | 0 | 0 | 0 |
| 10-35-00-720-3250 | FLAG FOOTBALL | 256 | 226 | 308 | 98 | 155 | 270 |
| 10-35-00-720-3400 | OPEN GYM - ADULT VOLLEYBALL | 164 | 522 | 564 | 0 | 260 | 270 |
| 10-35-00-720-3405 | OPEN GYM - ADULT BASKETBALL | 195 | 72 | 100 | 21 | 75 | 75 |
| 10-35-00-720-3410 | OPEN GYM - YOUTH | 40 | 83 | 90 | 0 | 125 | 140 |
| 10-35-00-720-3450 | TURKEY SHOOT | 0 | 0 | 0 | 0 | 100 | 105 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL PROGRAM SUPPLIES | | 27,480 | 31,816 | 23,202 | 19,258 | 25,563 | 31,260 |
| | | | | | | | |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-35-00-730-3050 | YOUTH SOCCER - OUTDOOR | 708 | 2,709 | 3,051 | 1,536 | 2,230 | 3,383 |
| 10-35-00-730-3150 | BASKETBALL - YOUTH | 7,928 | 6,185 | 7,144 | 4,139 | 5,253 | 5,253 |
| 10-35-00-730-3155 | BASKETBALL-HIGH SCHOOL LEAGUE | 3,326 | 3,219 | 3,305 | 3,242 | 3,242 | 3,717 |
| 10-35-00-730-3300 | 3-POINT BASKETBALL | 983 | 1,161 | 1,064 | 2,052 | 2,268 | 2,304 |
| 10-35-00-730-3305 | FIREBIRDS D SQUAD | 700 | 0 | 336 | 532 | 896 | 952 |
| 10-35-00-730-3310 | BULLS BASKETBALL CAMP | 0 | 2,980 | 1,200 | 405 | 1,250 | 1,340 |
| 10-35-00-730-3315 | VOLLEYBALL PROFESSIONALS | 1,920 | 1,478 | 2,056 | 3,004 | 3,310 | 3,375 |

DATE: 01/14/2013
 TIME: 16:10:42
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|----------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| ATHLETICS 2 | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-35-00-730-3320 | GIRLS LACROSSE | 1,836 | 1,048 | 764 | 940 | 940 | 1,036 |
| 10-35-00-730-3330 | SPORTS KIDS PROGRAMS | 0 | 0 | 0 | 0 | 1,876 | 3,846 |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 17,401 | 18,780 | 18,920 | 15,850 | 21,265 | 25,206 |
| TOTAL GENERAL | | 76,233 | 84,733 | 78,825 | 68,982 | 83,700 | 99,619 |
| TOTAL ATHLETICS 2 | | 76,233 | 84,733 | 78,825 | 68,982 | 83,700 | 99,619 |
| | | | | | | | |
| TOTAL REVENUES | | 173,275 | 181,767 | 187,459 | 184,746 | 188,816 | 207,665 |
| TOTAL EXPENSES | | 76,233 | 84,733 | 78,825 | 68,982 | 83,700 | 99,619 |
| SURPLUS (DEFICIT) | | 97,042 | 97,034 | 108,634 | 115,764 | 105,116 | 108,046 |
| | | | | | | | |
| TOTAL REVENUES | | 173,275 | 181,767 | 187,459 | 184,746 | 188,816 | 207,665 |
| TOTAL EXPENSES | | 76,233 | 84,733 | 78,825 | 68,982 | 83,700 | 99,619 |
| SURPLUS (DEFICIT) | | 97,042 | 97,034 | 108,634 | 115,764 | 105,116 | 108,046 |

This page has intentionally been left blank.

**Lombard Park District
2013 Proposed Budget
Recreation Fund - 10
Gymnastics - 40**

| | |
|---------------------|--|
| Program 3500 | <i>Lombard Leapers Tumbling Team:</i> The Lombard Leapers team competes in the tumbling division of the Illinois Park District Gymnastics Conference (IPDGC). Registration for the 2012-13 competitive season has dropped back to historic levels. With some recent changes in staff and facility use, staff is hopeful for growth in 2013. |
| Program 3505 | <i>Leapers Meet:</i> Per IPDGC guidelines the Lombard Leapers team is required to host a tumbling meet once per year. The financial goal of meets is to break even. The meet for the 2011-12 season was held in November 2011. The meet for the 2012-13 season will be held in January 2013. Therefore, no revenues or expenses are projected for Year-end 2012. Judge fees have been moved to contractual expenses. |
| Program 3510 | <i>Little Leapers:</i> This is a new in-house tumbling and gymnastics program currently in development for pre-schoolers. This series of classes is an attempt to fill the void left by Aerial Gym Stars programs. These classes will begin in January 2013. The age levels will include 18 months to five years. |
| Program 3600 | <i>Poms Team:</i> This program continues to grow rapidly. Registration for the 2012-13 season is already 75% higher than 2011-12. Interest in the age 4-7 division continues to grow, so an additional instructor has been added. Since Lauren Connell, the current head coach took over the program in 2011, participation has tripled. Staff has proposed a 11% pay increase for the 2012-13 season. This is in line with pay of coaches of other Pom programs in the area. With a uniform payment of \$1068.65 in 2011, the 2012 year-end will reflect a higher net income. |
| Program 3605 | <i>Poms Meet:</i> Per IPDGC guidelines the Lombard Poms team is required to host a Drill Team meet once per year. Judge fees have been moved to contractual expenses. |
| Program 3700 | <i>Gymnastics:</i> The Downers Grove Park District allows Lombard residents to register for DGPD classes at resident rates plus \$5. Registration has fluctuated wildly, but registration is much improved for Fall 2012. Staff anticipates a slight increase in the 2013 participation. |

- Program 3705** *Parent/Tot Gymnastics:* The contractual organization that used to run these classes abruptly terminated the partnership after Summer 2012.
- Program 3710** *Shooting and Super Stars:* The contractual organization that used to run these classes abruptly terminated the partnership after Summer 2012.
- Program 3715** *Rising Stars Gymnastics:* The contractual organization that used to run these classes abruptly terminated the partnership after Summer 2012.

DATE: 01/14/2013
 TIME: 16:10:57
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|---------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GYMNASTICS | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 10-40-00-410-3500 | LOMBARD LEAPERS | 8,547 | 12,823 | 12,657 | 11,620 | 11,620 | 12,351 |
| 10-40-00-410-3505 | LEAPERS MEET | 477 | 1,112 | 771 | 0 | 0 | 910 |
| 10-40-00-410-3510 | LITTLE LEAPERS | 0 | 0 | 0 | 0 | 0 | 6,065 |
| 10-40-00-410-3600 | POMS TEAM | 6,088 | 9,195 | 6,420 | 18,653 | 18,653 | 19,205 |
| 10-40-00-410-3605 | POMS MEET | 789 | 708 | 816 | 1,499 | 1,499 | 1,627 |
| 10-40-00-410-3700 | GYMNASTICS - YOUTH | 56,508 | 1,585 | 2,180 | 3,082 | 3,102 | 3,323 |
| 10-40-00-410-3705 | GYMNASTICS - PARENT & TOT | 9,184 | 4,728 | 5,010 | 3,291 | 3,219 | 0 |
| 10-40-00-410-3710 | SHOOTING & SUPER STARS | 17,045 | 11,778 | 11,128 | 5,894 | 5,894 | 0 |
| 10-40-00-410-3715 | RISING STARS | 13,607 | 8,473 | 7,888 | 3,668 | 3,668 | 0 |
| TOTAL PROGRAM FEES | | 112,245 | 50,402 | 46,870 | 47,707 | 47,655 | 43,481 |
| TOTAL GENERAL | | 112,245 | 50,402 | 46,870 | 47,707 | 47,655 | 43,481 |
| TOTAL REVENUES: GYMNASTICS | | 112,245 | 50,402 | 46,870 | 47,707 | 47,655 | 43,481 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-40-00-710-3500 | LOMBARD LEAPERS | 6,722 | 8,465 | 7,209 | 5,248 | 6,908 | 7,430 |
| 10-40-00-710-3505 | LEAPERS MEET | 57 | 0 | 68 | 0 | 0 | 68 |
| 10-40-00-710-3510 | LITTLE LEAPERS | 0 | 0 | 0 | 90 | 0 | 3,294 |
| 10-40-00-710-3600 | POMS TEAM | 1,725 | 1,355 | 1,935 | 3,053 | 4,228 | 5,000 |
| 10-40-00-710-3605 | POMS MEET | 0 | 51 | 51 | 38 | 38 | 51 |
| TOTAL PROGRAM SALARIES | | 8,504 | 9,871 | 9,263 | 8,429 | 11,174 | 15,843 |
| PROGRAM SUPPLIES | | | | | | | |
| 10-40-00-720-3500 | LOMBARD LEAPERS | 1,036 | 2,104 | 1,284 | 622 | 1,040 | 1,232 |
| 10-40-00-720-3505 | LEAPERS MEET | 447 | 404 | 310 | 0 | 0 | 160 |
| 10-40-00-720-3510 | LITTLE LEAPERS | 0 | 0 | 0 | 0 | 0 | 580 |
| 10-40-00-720-3600 | POMS TEAM | 824 | 1,322 | 1,505 | 3,517 | 3,532 | 5,600 |
| 10-40-00-720-3605 | POMS MEET | 153 | 273 | 440 | 578 | 578 | 375 |
| TOTAL PROGRAM SUPPLIES | | 2,460 | 4,103 | 3,539 | 4,717 | 5,150 | 7,947 |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-40-00-730-3500 | LOMBARD LEAPERS | 949 | 820 | 1,288 | 540 | 678 | 908 |
| 10-40-00-730-3505 | LEAPERS MEET | 391 | 406 | 340 | 0 | 0 | 610 |
| 10-40-00-730-3600 | POMS TEAM | 348 | 557 | 732 | 870 | 870 | 1,134 |

DATE: 01/14/2013
 TIME: 16:10:57
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|---------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| ----- | | | | | | | |
| GYMNASTICS | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-40-00-730-3605 | POMS MEET | 301 | 241 | 300 | 283 | 283 | 650 |
| 10-40-00-730-3700 | GYMNASTICS - YOUTH | 49,164 | 1,360 | 2,015 | 1,414 | 2,857 | 3,058 |
| 10-40-00-730-3705 | GYMNASTICS - PARENT & TOT | 7,432 | 3,871 | 4,073 | 2,605 | 2,605 | 0 |
| 10-40-00-730-3710 | SHOOTING & SUPER STARS | 14,499 | 9,565 | 9,077 | 4,308 | 4,308 | 0 |
| 10-40-00-730-3715 | RISING STARS | 11,369 | 6,904 | 6,490 | 2,759 | 2,759 | 0 |
| | | ----- | | | | | |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 84,453 | 23,724 | 24,315 | 12,779 | 14,360 | 6,360 |
| TOTAL GENERAL | | 95,417 | 37,698 | 37,117 | 25,925 | 30,684 | 30,150 |
| TOTAL GYMNASTICS | | 95,417 | 37,698 | 37,117 | 25,925 | 30,684 | 30,150 |
| | | | | | | | |
| TOTAL REVENUES | | 112,245 | 50,402 | 46,870 | 47,707 | 47,655 | 43,481 |
| TOTAL EXPENSES | | 95,417 | 37,698 | 37,117 | 25,925 | 30,684 | 30,150 |
| SURPLUS (DEFICIT) | | 16,828 | 12,704 | 9,753 | 21,782 | 16,971 | 13,331 |
| | | | | | | | |
| TOTAL REVENUES | | 112,245 | 50,402 | 46,870 | 47,707 | 47,655 | 43,481 |
| TOTAL EXPENSES | | 95,417 | 37,698 | 37,117 | 25,925 | 30,684 | 30,150 |
| SURPLUS (DEFICIT) | | 16,828 | 12,704 | 9,753 | 21,782 | 16,971 | 13,331 |

**Lombard Park District
2013 Proposed Budget
Recreation Fund - 10
General Interest, Camps and Clinics - 45**

| | |
|---------------------|---|
| Program 4000 | <i>Kamp Kritters:</i> In its second summer as a combined camp, this program increased its enrollment and revenue in 2012. Contractual expenses are budgeted to increase in 2013 with the change to weekly trips. In house entertainment is also proposed. More supplies such as arts and crafts activities and water bottles are also included in 2013. The majority of supplies from 2012 came from supplies left in storage from 2011. Swim lessons are also proposed as an alternative to campers in 2013. |
| Program 4100 | <i>Art Camp:</i> Did not run in 2012. Staff will be researching alternatives to this program for 2013. |
| Program 4100 | <i>Science Camp:</i> Science Camp did not run this year due to a scheduling conflict with the contractual group. Staff will pursue a different contractual group in 2013. |
| Program 4005 | <i>Cabin Fever:</i> Cabin Fever only ran for one day last year. Marketing and promotions are needed for this camp to increase participation. Fees are not projected to increase in an effort to gain participation in 2013. |
| Program 4200 | <i>Youth Wellness:</i> Home Alone, Babysitter Training, Marvelous Magic, and Balloon Animals are included within this budget and are offered by various contractual groups. |
| Program 4010 | <i>Kamp Kare:</i> Kamp Kare is the before and after care for the summer and winter camp programs. This programs two-week and single day offerings had 527 uses. The daily fee is projected to increase in 2013 to allow for more craft and activity supplies. |
| Program 4200 | <i>Cooking:</i> A variety of food prep and baking classes are proposed in 2013. Classes will be offered to both teen and adults. |

This page has intentionally been left blank.

DATE: 01/14/2013
 TIME: 16:11:13
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | -----2012----- 11 MO. BUDGETED | -----2012----- 11 MO. ACTUAL | -----2012----- PROJECTED | --2013-- REQUESTED BUDGET |
|---|------------------------|--------------------|--------------------|--------------------------------------|------------------------------------|-----------------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GENERAL INTERST & CAMPS | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 10-45-00-410-4000 | KAMP KRITTERS | 44,243 | 56,139 | 59,899 | 69,577 | 69,577 | 79,019 |
| 10-45-00-410-4005 | CABIN FEVER | 980 | 632 | 1,923 | 252 | 385 | 928 |
| 10-45-00-410-4010 | KAMP KARE | 7,967 | 4,827 | 5,294 | 7,157 | 7,157 | 8,089 |
| 10-45-00-410-4100 | GENERAL INTEREST CAMPS | 1,852 | 1,414 | 4,746 | 2,032 | 2,776 | 2,896 |
| 10-45-00-410-4200 | YOUTH WELLNESS | 2,193 | 3,580 | 4,095 | 3,201 | 3,213 | 3,458 |
| 10-45-00-410-4205 | YOUTH ENTERTAINMENT | 0 | 220 | 558 | 0 | 941 | 1,205 |
| 10-45-00-410-4300 | AFTERSCHOOL CO-OP | 0 | 1,599 | 2,116 | 0 | 0 | 2,000 |
| TOTAL PROGRAM FEES | | 57,235 | 68,411 | 78,631 | 82,219 | 84,049 | 97,595 |
| TOTAL GENERAL | | 57,235 | 68,411 | 78,631 | 82,219 | 84,049 | 97,595 |
| TOTAL REVENUES: GENERAL INTERST & CAMPS | | 57,235 | 68,411 | 78,631 | 82,219 | 84,049 | 97,595 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-45-00-710-4000 | KAMP KRITTERS | 16,713 | 14,346 | 15,373 | 17,847 | 17,847 | 19,236 |
| 10-45-00-710-4005 | CABIN FEVER | 597 | 0 | 1,176 | 26 | 285 | 525 |
| 10-45-00-710-4010 | KAMP KARE | 5,560 | 3,677 | 3,791 | 4,747 | 4,747 | 4,800 |
| 10-45-00-710-4100 | GENERAL INTEREST CAMPS | 199 | 163 | 315 | 0 | 0 | 0 |
| 10-45-00-710-4300 | AFTERSCHOOL CO-OP | 0 | 304 | 765 | 0 | 0 | 650 |
| TOTAL PROGRAM SALARIES | | 23,069 | 18,490 | 21,420 | 22,620 | 22,879 | 25,211 |
| PROGRAM SUPPLIES | | | | | | | |
| 10-45-00-720-4000 | KAMP KRITTERS | 2,436 | 2,880 | 3,230 | 2,766 | 2,766 | 6,245 |
| 10-45-00-720-4005 | CABIN FEVER | 128 | 433 | 150 | 0 | 100 | 225 |
| 10-45-00-720-4010 | KAMP KARE | 0 | 133 | 150 | 0 | 0 | 300 |
| 10-45-00-720-4100 | GENERAL INTEREST CAMPS | 24 | 0 | 60 | 0 | 0 | 0 |
| 10-45-00-720-4300 | AFTERSCHOOL CO-OP | 0 | 71 | 912 | 0 | 0 | 900 |
| TOTAL PROGRAM SUPPLIES | | 2,588 | 3,517 | 4,502 | 2,766 | 2,866 | 7,670 |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-45-00-730-4000 | KAMP KRITTERS | 1,159 | 5,071 | 5,955 | 4,876 | 4,876 | 11,750 |
| 10-45-00-730-4100 | GENERAL INTEREST CAMPS | 320 | 1,180 | 2,160 | 1,240 | 2,320 | 2,400 |
| 10-45-00-730-4200 | YOUTH WELLNESS | 1,487 | 2,657 | 3,137 | 2,441 | 2,304 | 2,385 |
| 10-45-00-730-4205 | YOUTH ENTERTAINMENT | 0 | 170 | 432 | 150 | 694 | 880 |
| 10-45-00-730-4300 | AFTER SCHOOL COOP | 0 | 90 | 0 | 0 | 0 | 0 |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 2,966 | 9,168 | 11,684 | 8,707 | 10,194 | 17,415 |
| TOTAL GENERAL | | 28,623 | 31,175 | 37,606 | 34,093 | 35,939 | 50,296 |

DATE: 01/14/2013
 TIME: 16:11:13
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-------------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| TOTAL GENERAL INTERST & CAMPS | | 28,623 | 31,175 | 37,606 | 34,093 | 35,939 | 50,296 |
| TOTAL REVENUES | | 57,235 | 68,411 | 78,631 | 82,219 | 84,049 | 97,595 |
| TOTAL EXPENSES | | 28,623 | 31,175 | 37,606 | 34,093 | 35,939 | 50,296 |
| SURPLUS (DEFICIT) | | 28,612 | 37,236 | 41,025 | 48,126 | 48,110 | 47,299 |
| TOTAL REVENUES | | 57,235 | 68,411 | 78,631 | 82,219 | 84,049 | 97,595 |
| TOTAL EXPENSES | | 28,623 | 31,175 | 37,606 | 34,093 | 35,939 | 50,296 |
| SURPLUS (DEFICIT) | | 28,612 | 37,236 | 41,025 | 48,126 | 48,110 | 47,299 |

**Lombard Park District
2013 Proposed Budget
Recreation Fund - 10
Special Events - 50**

- Program 4500** *Lilac Time-* The transition to the self standing kiosks in Lilacia Park improved our marketing and communication to the public. The effectiveness of a donation means was less valuable. In 2013 Lilac Time will aim to increase the horticultural opportunities and assessment of the traditional entertainment.
- Program 4505** *Lilac Time Grants-* This fund covers Lilac Time advertising via print and commercial. Funding is received from both the State and Village. The reimbursement of the grant offsets expense.
- Program 4510** *Holiday Walk* -This event takes place during December in Lilacia Park. Highlights include the Tree Lighting Celebration on December 1 in conjunction with Jinglebell Jubilee. The park is a whimsical display of decorations including the Gold Medal Express and complimentary hot cocoa and cookies.
- Program 4550** *Wine Tasting:* Wine Tasting participation increased in 2012. Malloy's was the vendor for this event. Wine glasses with "Lilac Time" engraved on them were added to the event this year and will continue for 2013.
- Program 4555** *Beer Tasting:* Beer Tasting increased in attendance in 2012. Beer glasses were included this past year and will be included for 2013. Staff hopes to recruit additional sponsors for this event in 2013.
- Program 4565** *Family Entertainment Series:* Movies in the Park is a popular event during the summer. Chase Bank sponsored movies this year with their logo placed on popcorn bags handed out to viewers. Payment for royalties and licensing will now be included in the budget for 2013. Instead of offering six movies in 2013, four movies will be shown and two concerts will be added to the series.
- Program 4600** *Winter Carnival:* The winter carnival was held in January to increase the chances of cold weather and snow for games. Concessions are sold at the event. Costs for contractual expenses are proposed to increase in 2013 in order to provide a higher quality event.

- Program 4605** *Family Event:* The Family Camp Out and the All American Fishing Derby are included in this budget. The Family Campout was offered on a different weekend in 2012 with success. In 2013 staff is proposing to increase upon the Derby success with a community restocking at the location of the Fishing Derby.
- Program 4610** *Spring Events:* The Egg Hunt became a free event in 2012. It also received \$450 in sponsorships. This event is proposed to remain free in 2013. This budget also includes Lunch with the Bunny.
- Program 4615** *Fall Fest:* Fall Fest is a free event geared towards families. Marketing dollars were added to the event to bring in additional entertainment in 2012. Staff will seek sponsorship to help offset these additional costs in 2013. Boo Bingo which was in the Teens (55) area in the past has been included with this budget.
- Program 4620** *Prairie Days:* Prairie Days is a special event in the fall that is sponsored by the Lombard Garden Club and the Park District. Although discussions continue, staff expects this event to be passed over to the Park District in 2013. The Garden Club is expected to take a more support role. Expenses may increase when Park District takes over the event.
- Program 4700** *Touch-a-Truck:* The touch-a-truck special event will be a new offering in 2013. Staff will reach out to local groups to volunteer their time and vehicles for the event.
- Program 4800** *Birthday Party Package:* Birthday party reservations decreased in 2012. Supply costs were reduced in 2012 as previously purchased inventory was utilized. Costs for projects are expected to increase in 2013.
- Program 4900** *Community Involvement:* The Trick or Treat Food Drive is a majority of this budget. Staff received numerous volunteer requests from local families and groups for this event.

DATE: 01/14/2013
 TIME: 16:11:34
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|---|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| SPECIAL EVENTS & TRIPS | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| MERCHANDISE FOR RESALE | | | | | | | |
| 10-50-00-320-0605 MERCHANDISE SALES | | 7,965 | 8,523 | 8,531 | 3,335 | 3,335 | 6,596 |
| TOTAL MERCHANDISE FOR RESALE | | 7,965 | 8,523 | 8,531 | 3,335 | 3,335 | 6,596 |
| DONATIONS | | | | | | | |
| 10-50-00-330-0655 DONATIONS | | 3,054 | 1,528 | 3,149 | 33 | 33 | 1,538 |
| TOTAL DONATIONS | | 3,054 | 1,528 | 3,149 | 33 | 33 | 1,538 |
| PROGRAM FEES | | | | | | | |
| 10-50-00-410-4500 LILAC FESTIVAL | | 0 | 0 | 500 | 0 | 0 | 250 |
| 10-50-00-410-4505 LILAC TIME GRANTS | | 22,071 | 22,525 | 25,000 | 22,388 | 22,388 | 22,327 |
| 10-50-00-410-4510 HOLIDAY WALK | | 337 | 747 | 400 | 0 | 300 | 500 |
| 10-50-00-410-4550 WINE TASTING | | 1,743 | 1,254 | 1,724 | 1,916 | 1,916 | 2,232 |
| 10-50-00-410-4555 BEER TASTING | | 2,402 | 2,647 | 2,691 | 2,944 | 2,944 | 3,172 |
| 10-50-00-410-4560 PANCAKE BREAKFAST | | 1,503 | 1,615 | 2,017 | 1,518 | 1,518 | 1,880 |
| 10-50-00-410-4565 MOVIES IN THE PARK | | 0 | 0 | 150 | 0 | 250 | 250 |
| 10-50-00-410-4600 WINTER CARNIVAL | | 0 | 0 | 250 | 160 | 160 | 510 |
| 10-50-00-410-4605 CAMPOUT/FISHING DERBY | | 430 | 530 | 1,133 | 870 | 890 | 940 |
| 10-50-00-410-4610 SPRING EVENT | | 2,441 | 2,281 | 2,773 | 1,535 | 1,535 | 1,630 |
| 10-50-00-410-4615 FALL FEST | | 291 | 241 | 566 | 155 | 400 | 750 |
| 10-50-00-410-4700 SPECIAL EVENTS - OTHER | | 0 | 0 | 500 | 0 | 0 | 0 |
| 10-50-00-410-4800 BIRTHDAY PARTY PACKAGE | | 1,270 | 1,724 | 1,566 | 1,845 | 1,845 | 1,746 |
| 10-50-00-410-4900 COMMUNITY INVOLVEMENT | | 0 | 0 | 1,000 | 0 | 0 | 1,000 |
| TOTAL PROGRAM FEES | | 32,488 | 33,564 | 40,270 | 33,331 | 34,146 | 37,187 |
| TOTAL GENERAL | | 43,507 | 43,615 | 51,950 | 36,699 | 37,514 | 45,321 |
| TOTAL REVENUES: SPECIAL EVENTS & TRIPS | | 43,507 | 43,615 | 51,950 | 36,699 | 37,514 | 45,321 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| MERCHANDISE - COST OF SALES | | | | | | | |
| 10-50-00-630-0605 MERCHANDISE - COST OF SALES | | 6,293 | 5,061 | 5,300 | 2,842 | 2,842 | 4,401 |
| TOTAL MERCHANDISE - COST OF SALES | | 6,293 | 5,061 | 5,300 | 2,842 | 2,842 | 4,401 |

DATE: 01/14/2013
 TIME: 16:11:34
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| SPECIAL EVENTS & TRIPS | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-50-00-710-4500 | LILAC FESTIVAL | 4,390 | 4,368 | 3,172 | 3,793 | 3,793 | 3,500 |
| 10-50-00-710-4510 | HOLIDAY WALK | 1,325 | 1,279 | 899 | 73 | 899 | 916 |
| 10-50-00-710-4550 | WINE TASTING | 119 | 104 | 104 | 59 | 59 | 74 |
| 10-50-00-710-4555 | BEER TASTING | 32 | 115 | 115 | 118 | 118 | 126 |
| 10-50-00-710-4560 | PANCAKE BREAKFAST | 209 | 157 | 157 | 100 | 100 | 100 |
| 10-50-00-710-4565 | MOVIES IN THE PARK | 154 | 149 | 204 | 174 | 174 | 280 |
| 10-50-00-710-4600 | WINTER CARNIVAL | 327 | 81 | 90 | 40 | 40 | 41 |
| 10-50-00-710-4605 | CAMPOUT/FISHING DERBY | 203 | 0 | 318 | 0 | 0 | 174 |
| 10-50-00-710-4610 | SPRING EVENT | 456 | 325 | 525 | 36 | 36 | 111 |
| 10-50-00-710-4615 | FALL FEST | 100 | 143 | 141 | 69 | 108 | 111 |
| 10-50-00-710-4620 | PRAIRIE DAYS | 226 | 179 | 300 | 0 | 300 | 408 |
| 10-50-00-710-4700 | SPECIAL EVENTS - OTHER | 0 | 0 | 160 | 0 | 0 | 0 |
| 10-50-00-710-4800 | BIRTHDAY PARTY PACKAGE | 322 | 318 | 320 | 285 | 330 | 370 |
| 10-50-00-710-4900 | COMMUNITY INVOLVEMENT | 0 | 45 | 177 | 0 | 150 | 177 |
| TOTAL PROGRAM SALARIES | | 7,863 | 7,263 | 6,682 | 4,747 | 6,107 | 6,388 |
| PROGRAM SUPPLIES | | | | | | | |
| 10-50-00-720-4500 | LILAC FESTIVAL | 1,307 | 1,375 | 2,000 | 2,824 | 2,824 | 1,800 |
| 10-50-00-720-4510 | HOLIDAY WALK | 2,066 | 2,325 | 2,000 | 91 | 2,000 | 2,000 |
| 10-50-00-720-4550 | WINE TASTING | 241 | 205 | 205 | 482 | 482 | 550 |
| 10-50-00-720-4555 | BEER TASTING | 233 | 250 | 240 | 559 | 559 | 575 |
| 10-50-00-720-4560 | PANCAKE BREAKFAST | 737 | 1,396 | 1,200 | 1,800 | 1,800 | 1,800 |
| 10-50-00-720-4565 | MOVIES IN THE PARK | 89 | 149 | 157 | 1,831 | 2,018 | 3,320 |
| 10-50-00-720-4600 | WINTER CARNIVAL | 629 | 393 | 425 | 384 | 470 | 750 |
| 10-50-00-720-4605 | CAMPOUT/FISHING DERBY | 402 | 76 | 237 | 497 | 497 | 570 |
| 10-50-00-720-4610 | SPRING EVENT | 1,542 | 1,770 | 2,250 | 2,781 | 2,781 | 3,350 |
| 10-50-00-720-4615 | FALL FEST | 578 | 1,201 | 980 | 853 | 853 | 1,200 |
| 10-50-00-720-4620 | PRAIRIE DAYS | 237 | 209 | 300 | 309 | 309 | 1,100 |
| 10-50-00-720-4700 | SPECIAL EVENTS - OTHER | 0 | 0 | 350 | 0 | 0 | 0 |
| 10-50-00-720-4800 | BIRTHDAY PARTY PACKAGE | 670 | 738 | 745 | 1,025 | 855 | 965 |
| 10-50-00-720-4900 | COMMUNITY INVOLVEMENTS | 565 | 697 | 2,000 | 1,226 | 1,226 | 1,750 |
| TOTAL PROGRAM SUPPLIES | | 9,296 | 10,784 | 13,089 | 14,662 | 16,674 | 19,730 |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-50-00-730-4500 | LILAC FESTIVAL | 7,125 | 6,144 | 6,100 | 5,753 | 5,430 | 5,500 |
| 10-50-00-730-4505 | LILAC TIME GRANTS | 23,490 | 22,525 | 25,000 | 22,223 | 22,223 | 24,000 |
| 10-50-00-730-4510 | HOLIDAY WALK | 0 | 0 | 125 | 372 | 125 | 1,000 |

DATE: 01/14/2013
 TIME: 16:11:34
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| SPECIAL EVENTS & TRIPS | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-50-00-730-4550 | WINE TASTING | 698 | 402 | 608 | 106 | 608 | 682 |
| 10-50-00-730-4555 | BEER TASTING | 938 | 962 | 988 | 280 | 1,048 | 1,163 |
| 10-50-00-730-4560 | PANCAKE BREAKFAST | 550 | 0 | 650 | 0 | 0 | 0 |
| 10-50-00-730-4600 | WINTER CARNIVAL | 995 | 950 | 950 | 1,025 | 1,025 | 2,000 |
| 10-50-00-730-4605 | CAMPOUT/FISHING DERBY | 0 | 0 | 350 | 0 | 250 | 50 |
| 10-50-00-730-4615 | FALL FEST | 1,730 | 1,627 | 1,650 | 1,570 | 1,650 | 2,550 |
| 10-50-00-730-4700 | SPECIAL EVENTS - OTHER | 0 | 0 | 1,000 | 0 | 0 | 0 |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 35,526 | 32,610 | 37,421 | 31,329 | 32,359 | 36,945 |
| TOTAL GENERAL | | 58,978 | 55,718 | 62,492 | 53,580 | 57,982 | 67,464 |
| TOTAL SPECIAL EVENTS & TRIPS | | 58,978 | 55,718 | 62,492 | 53,580 | 57,982 | 67,464 |
| | | | | | | | |
| TOTAL REVENUES | | 43,507 | 43,615 | 51,950 | 36,699 | 37,514 | 45,321 |
| TOTAL EXPENSES | | 58,978 | 55,718 | 62,492 | 53,580 | 57,982 | 67,464 |
| SURPLUS (DEFICIT) | | (15,471) | (12,103) | (10,542) | (16,881) | (20,468) | (22,143) |
| | | | | | | | |
| TOTAL REVENUES | | 43,507 | 43,615 | 51,950 | 36,699 | 37,514 | 45,321 |
| TOTAL EXPENSES | | 58,978 | 55,718 | 62,492 | 53,580 | 57,982 | 67,464 |
| SURPLUS (DEFICIT) | | (15,471) | (12,103) | (10,542) | (16,881) | (20,468) | (22,143) |

This page has intentionally been left blank.

**Lombard Park District
2013 Proposed Budget
Recreation Fund - 10
Teens – 55**

| | |
|---------------------|--|
| Program 5000 | <i>Camp Good Times:</i> Teen camp did not run this year due to extremely low interest. Prices will stay the same and plans to increase marketing efforts, including text message and Facebook updates in 2013. |
| Program 5005 | <i>Counselors in Training:</i> Fees increased to accommodate extra field trips in 2013. CIT's will use counselors as mentors and will not have a staff assigned in 2013. |
| Program 5100 | <i>Open Gym Teen Night:</i> The open gym program is offered to teens at Pleasant Lane gym. Staff is proposing a reduction of fees and increase promotions to promote growth in this drop-in program. |
| Program 5105 | <i>Jr. High Dance:</i> The majority of participation occurs during the summer months when the dances are held at Paradise Bay Water Park. Additional staff will be scheduled for 2013 Teen Nights. Jr. High Dance Nights will now include a DJ, snacks and drinks. |
| Program 5200 | <i>Teen Trips:</i> Staff again partnered with local park districts to offer trips at a discounted price. Local trips are also represented within this program. New destinations will be researched for 2013. |
| Program 5205 | <i>Overnight Trips:</i> The Overnight Ski Trip, which is offered through IPRA, is included in this budget. More overnight trips will be scheduled for 2013. Fees were not increased due to low participation. More marketing and promotion is proposed in 2013. |
| Program 5300 | <i>ACT Prep:</i> The ACT Prep class is a new contractual program to be offered in 2013. |
| Program 5305 | <i>Skateboarding:</i> Skateboarding was new in 2012. |

This page has intentionally been left blank.

DATE: 01/14/2013
 TIME: 16:11:45
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-------------------------------|------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| TEEN PROGRAMS | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 10-55-00-410-5000 | CAMP GOOD TIMES | 635 | 0 | 10,898 | 0 | 0 | 1,202 |
| 10-55-00-410-5005 | COUNSELORS IN TRAINING | 5,995 | 5,275 | 6,345 | 1,157 | 1,157 | 1,344 |
| 10-55-00-410-5100 | OPEN GYM & TEEN NIGHTS | 575 | 211 | 747 | 565 | 760 | 920 |
| 10-55-00-410-5105 | JR. HIGH DANCE | 6,925 | 5,368 | 6,370 | 7,831 | 7,831 | 8,460 |
| 10-55-00-410-5110 | FRIDAY FUN NIGHT | 180 | 187 | 215 | 0 | 0 | 0 |
| 10-55-00-410-5115 | BAND NIGHT | 145 | 0 | 590 | 0 | 100 | 1,050 |
| 10-55-00-410-5200 | TEEN TRIPS | 0 | 180 | 5,970 | 106 | 0 | 6,007 |
| 10-55-00-410-5205 | OVERNIGHT TRIPS | 0 | 0 | 2,206 | 320 | 320 | 1,109 |
| 10-55-00-410-5300 | ACT PREP | 0 | 0 | 320 | 0 | 0 | 0 |
| 10-55-00-410-5305 | SKATEBOARDING | 0 | 0 | 852 | 426 | 426 | 920 |
| TOTAL PROGRAM FEES | | 14,455 | 11,221 | 34,513 | 10,405 | 10,594 | 21,012 |
| TOTAL GENERAL | | 14,455 | 11,221 | 34,513 | 10,405 | 10,594 | 21,012 |
| TOTAL REVENUES: TEEN PROGRAMS | | 14,455 | 11,221 | 34,513 | 10,405 | 10,594 | 21,012 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-55-00-710-5000 | CAMP GOOD TIMES | 572 | 0 | 7,090 | 0 | 0 | 400 |
| 10-55-00-710-5005 | COUNSELORS IN TRAINING | 206 | 325 | 560 | 0 | 0 | 0 |
| 10-55-00-710-5100 | OPEN GYM & TEEN NIGHTS | 428 | 383 | 540 | 685 | 810 | 826 |
| 10-55-00-710-5105 | JR. HIGH DANCE | 1,577 | 1,651 | 1,732 | 746 | 877 | 1,340 |
| 10-55-00-710-5110 | FRIDAY FUN NIGHT | 27 | 39 | 48 | 0 | 0 | 0 |
| 10-55-00-710-5115 | BAND NIGHT | 63 | 36 | 133 | 0 | 63 | 235 |
| 10-55-00-710-5200 | TEEN TRIPS | 0 | 36 | 1,224 | 0 | 0 | 1,224 |
| 10-55-00-710-5205 | OVERNIGHT TRIPS | 0 | 0 | 316 | 135 | 135 | 181 |
| 10-55-00-710-5305 | SKATEBOARDING | 0 | 0 | 50 | 0 | 0 | 0 |
| TOTAL PROGRAM SALARIES | | 2,873 | 2,470 | 11,693 | 1,566 | 1,885 | 4,206 |
| PROGRAM SUPPLIES | | | | | | | |
| 10-55-00-720-5000 | CAMP GOOD TIMES | 59 | 0 | 600 | 0 | 0 | 150 |
| 10-55-00-720-5005 | COUNSELORS IN TRAINING | 299 | 90 | 316 | 283 | 283 | 300 |
| 10-55-00-720-5100 | OPEN GYM & TEEN NIGHTS | 220 | 26 | 50 | 110 | 110 | 100 |
| 10-55-00-720-5105 | JR. HIGH DANCE | 553 | 39 | 300 | 406 | 548 | 450 |
| 10-55-00-720-5110 | FRIDAY FUN NIGHT | 0 | 34 | 40 | 0 | 0 | 0 |
| 10-55-00-720-5115 | BAND NIGHT | 11 | 0 | 25 | 0 | 25 | 100 |
| 10-55-00-720-5205 | OVERNIGHT TRIPS | 0 | 0 | 50 | 0 | 0 | 200 |

DATE: 01/14/2013
 TIME: 16:11:45
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| TEEN PROGRAMS | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SUPPLIES | | | | | | | |
| 10-55-00-720-5305 | SKATEBOARDING | 0 | 0 | 70 | 0 | 0 | 0 |
| TOTAL PROGRAM SUPPLIES | | 1,142 | 189 | 1,451 | 799 | 966 | 1,300 |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-55-00-730-5000 | CAMP GOOD TIMES | 0 | 0 | 3,200 | 0 | 0 | 500 |
| 10-55-00-730-5005 | COUNSELORS IN TRAINING | 760 | 700 | 480 | 380 | 380 | 420 |
| 10-55-00-730-5105 | JR. HIGH DANCE | 1,656 | 1,449 | 1,656 | 600 | 2,406 | 3,906 |
| 10-55-00-730-5115 | BAND NIGHT | 0 | 0 | 125 | 0 | 0 | 125 |
| 10-55-00-730-5200 | TEEN TRIPS | 30 | 0 | 4,680 | 0 | 0 | 4,680 |
| 10-55-00-730-5205 | OVERNIGHT TRIPS | 0 | 0 | 1,515 | 383 | 383 | 675 |
| 10-55-00-730-5300 | ACT PREP | 0 | 0 | 250 | 0 | 0 | 0 |
| 10-55-00-730-5305 | SKATEBOARDING | 0 | 0 | 556 | 364 | 364 | 769 |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 2,446 | 2,149 | 12,462 | 1,727 | 3,533 | 11,075 |
| TOTAL GENERAL | | 6,461 | 4,808 | 25,606 | 4,092 | 6,384 | 16,581 |
| TOTAL TEEN PROGRAMS | | 6,461 | 4,808 | 25,606 | 4,092 | 6,384 | 16,581 |
| | | | | | | | |
| TOTAL REVENUES | | 14,455 | 11,221 | 34,513 | 10,405 | 10,594 | 21,012 |
| TOTAL EXPENSES | | 6,461 | 4,808 | 25,606 | 4,092 | 6,384 | 16,581 |
| SURPLUS (DEFICIT) | | 7,994 | 6,413 | 8,907 | 6,313 | 4,210 | 4,431 |
| | | | | | | | |
| TOTAL REVENUES | | 14,455 | 11,221 | 34,513 | 10,405 | 10,594 | 21,012 |
| TOTAL EXPENSES | | 6,461 | 4,808 | 25,606 | 4,092 | 6,384 | 16,581 |
| SURPLUS (DEFICIT) | | 7,994 | 6,413 | 8,907 | 6,313 | 4,210 | 4,431 |

**Lombard Park District
2013 Proposed Budget
Recreation Fund - 10
Fine Arts - 60**

| | |
|---------------------|---|
| Program 5500 | <i>Abrakdoodle:</i> This group has decided to cease offering programs. In order to accommodate participants, staff has begun preparations to offer a similar program internally. |
| Program 5505 | <i>Painting:</i> Staff is proposing a decrease in fees and more marketing in 2013. Class offerings will focus on age groups likely to get enrollment sufficient to run. |
| Program 5510 | <i>Drawing:</i> Drawing class participation decreased slightly in 2012. A combination of reduced fees, new instructors and multiple class offerings is budgeted in 2013. |
| Program 5515 | <i>Watercolors:</i> The popularity of Watercolors continued in 2012. A combination of low fees and early evening classes has contributed to the growth of this program. Watercolor classes don't require high expenses for supplies so an increase in fees is not budgeted. |
| Program 5600 | <i>Ceramics:</i> An extra week is budgeted to allow participants to finish projects. Youth Sculpture has not been offered since winter 2012 because of instructor availability but alternatives will be researched for 2013. |

This page has intentionally been left blank.

DATE: 01/14/2013
 TIME: 16:13:20
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| FINE ARTS | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM REVENUE | | | | | | | |
| 10-60-00-410-5500 | YOUNG ARTISTS | 3,127 | 2,217 | 2,305 | 0 | 0 | 0 |
| 10-60-00-410-5505 | PAINTING | 102 | 105 | 594 | 231 | 462 | 561 |
| 10-60-00-410-5510 | DRAWING | 1,252 | 1,983 | 2,104 | 1,311 | 1,670 | 1,761 |
| 10-60-00-410-5515 | WATERCOLOR | 271 | 325 | 390 | 518 | 693 | 800 |
| 10-60-00-410-5520 | MIXED MEDIA | 0 | 0 | 246 | 496 | 496 | 613 |
| 10-60-00-410-5600 | CERAMICS | 1,311 | 1,155 | 1,570 | 1,099 | 1,359 | 1,606 |
| 10-60-00-410-5700 | JEWELRY | 33 | 0 | 120 | 0 | 0 | 120 |
| TOTAL PROGRAM REVENUE | | 6,096 | 5,785 | 7,329 | 3,655 | 4,680 | 5,461 |
| TOTAL GENERAL | | 6,096 | 5,785 | 7,329 | 3,655 | 4,680 | 5,461 |
| TOTAL REVENUES: FINE ARTS | | 6,096 | 5,785 | 7,329 | 3,655 | 4,680 | 5,461 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-60-00-710-5505 | PAINTING | 0 | 107 | 221 | 107 | 216 | 244 |
| 10-60-00-710-5510 | DRAWING | 326 | 363 | 336 | 596 | 720 | 758 |
| 10-60-00-710-5515 | WATERCOLOR | 58 | 113 | 113 | 138 | 240 | 244 |
| 10-60-00-710-5520 | MIXED MEDIA | 0 | 0 | 91 | 67 | 150 | 190 |
| 10-60-00-710-5600 | CERAMICS | 663 | 524 | 495 | 342 | 384 | 550 |
| 10-60-00-710-5700 | JEWELRY | 0 | 0 | 52 | 0 | 0 | 52 |
| TOTAL PROGRAM SALARIES | | 1,047 | 1,107 | 1,308 | 1,250 | 1,710 | 2,038 |
| PROGRAM SUPPLIES | | | | | | | |
| 10-60-00-720-5505 | PAINTING | 48 | 12 | 145 | 53 | 121 | 145 |
| 10-60-00-720-5510 | DRAWING | 80 | 28 | 85 | 27 | 92 | 85 |
| 10-60-00-720-5515 | WATERCOLOR | 83 | 30 | 55 | 8 | 30 | 55 |
| 10-60-00-720-5520 | MIXED MEDIA | 0 | 0 | 45 | 0 | 60 | 110 |
| 10-60-00-720-5600 | CERAMICS | 179 | 56 | 205 | 247 | 278 | 240 |
| 10-60-00-720-5700 | JEWELRY | 33 | 0 | 25 | 0 | 0 | 25 |
| TOTAL PROGRAM SUPPLIES | | 423 | 126 | 560 | 335 | 581 | 660 |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-60-00-730-5500 | YOUNG ARTISTS | 2,575 | 1,425 | 1,850 | 0 | 0 | 0 |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 2,575 | 1,425 | 1,850 | 0 | 0 | 0 |
| TOTAL GENERAL | | 4,045 | 2,658 | 3,718 | 1,585 | 2,291 | 2,698 |

DATE: 01/14/2013
 TIME: 16:13:21
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| TOTAL FINE ARTS | | 4,045 | 2,658 | 3,718 | 1,585 | 2,291 | 2,698 |
| TOTAL REVENUES | | 6,096 | 5,785 | 7,329 | 3,655 | 4,680 | 5,461 |
| TOTAL EXPENSES | | 4,045 | 2,658 | 3,718 | 1,585 | 2,291 | 2,698 |
| SURPLUS (DEFICIT) | | 2,051 | 3,127 | 3,611 | 2,070 | 2,389 | 2,763 |
| TOTAL REVENUES | | 6,096 | 5,785 | 7,329 | 3,655 | 4,680 | 5,461 |
| TOTAL EXPENSES | | 4,045 | 2,658 | 3,718 | 1,585 | 2,291 | 2,698 |
| SURPLUS (DEFICIT) | | 2,051 | 3,127 | 3,611 | 2,070 | 2,389 | 2,763 |

**Lombard Park District
2013 Proposed Budget
Recreation Fund - 10
Adults & Seniors - 65**

| | |
|---------------------|--|
| Program 6000 | <i>Trips:</i> Entertainment based trips, as well as casino trips continue to be popular. In 2012, trip registrations remained consistent. Staff partnered with Rolling Meadows Park District, Lexington Healthcare, and other organizations to offer one-day trip opportunities. |
| Program 6100 | <i>Lilac Town Seniors/Lilac Town Senior Chorus:</i> In 2012 the Lilac Town Senior and Senior Chorus budgets were combined into one. Attendance at Lilac Town Senior Meetings remains steady. Seniors enjoy bingo monthly, in addition to a Holiday Party in December. In 2012, staff received monetary donations from Lexington Healthcare Community, Beacon Hill Community, and Lombard Pharmacy to help offset costs. In 2013 staff will continue to solicit sponsors for monetary donations. The Senior Chorus budget remained the same as the chorus continues to hold practice twelve months of the year. |
| Program 6200 | <i>Sign Language:</i> This budget was moved from Performing Arts to the Senior/Adult area. Sign Language participants and revenue increased in 2012. Classes include Tiny Fingers, a baby sign class, as well as learning to sign classes. |
| Program 6205 | <i>Senior Crafts:</i> This section now encompasses the senior/adult calligraphy classes, creative memories classes, and Mixed Media. |
| Program 6210 | <i>55 Alive:</i> 55 Alive is a contractual service agreement with AARP, in which the Park District cannot make a profit. |
| Program 6300 | <i>Special Events:</i> The annual Holiday Party remains popular with 80-100 participants attending yearly. In 2012, the Lilac Town Senior Chorus accompanist was budgeted out of this account, but was moved to the Lilac Town Senior account for 2013. |

This page has intentionally been left blank.

DATE: 01/14/2013
TIME: 16:13:32
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|--|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| ADULTS & SENIORS | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 10-65-00-410-6000 TRIPS | | 15,134 | 6,453 | 10,593 | 5,220 | 5,291 | 5,954 |
| 10-65-00-410-6005 EXTENDED TRIPS | | 338 | 0 | 300 | 0 | 0 | 200 |
| 10-65-00-410-6100 LILAC TOWN SENIORS | | 325 | 250 | 500 | 675 | 675 | 625 |
| 10-65-00-410-6105 LILAC TOWN SENIORS-SPCL EVENTS | | 0 | 0 | 200 | 244 | 244 | 225 |
| 10-65-00-410-6200 ADULT CLASSES | | 570 | 728 | 916 | 1,219 | 1,366 | 1,557 |
| 10-65-00-410-6205 ADULT ARTS & CRAFTS | | 2,492 | 1,872 | 2,726 | 1,429 | 1,599 | 1,844 |
| 10-65-00-410-6210 55 ALIVE | | 728 | 686 | 980 | 532 | 588 | 630 |
| 10-65-00-410-6300 ADULT & SENIOR SPECIAL EVENTS | | 610 | 721 | 1,050 | 550 | 1,000 | 1,550 |
| TOTAL PROGRAM FEES | | 20,197 | 10,710 | 17,265 | 9,869 | 10,763 | 12,585 |
| TOTAL GENERAL | | 20,197 | 10,710 | 17,265 | 9,869 | 10,763 | 12,585 |
| TOTAL REVENUES: ADULTS & SENIORS | | 20,197 | 10,710 | 17,265 | 9,869 | 10,763 | 12,585 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-65-00-710-6200 ADULT CLASSES | | 400 | 444 | 425 | 600 | 725 | 725 |
| 10-65-00-710-6205 ADULT ARTS & CRAFTS | | 1,934 | 1,473 | 1,990 | 964 | 1,300 | 1,431 |
| TOTAL PROGRAM SALARIES | | 2,334 | 1,917 | 2,415 | 1,564 | 2,025 | 2,156 |
| PROGRAM SUPPLIES | | | | | | | |
| 10-65-00-720-6100 LILAC TOWN SENIORS | | 843 | 1,398 | 850 | 660 | 850 | 850 |
| 10-65-00-720-6105 LILAC TOWN SENIORS-SPCL EVENTS | | 21 | 0 | 200 | 142 | 244 | 225 |
| TOTAL PROGRAM SUPPLIES | | 864 | 1,398 | 1,050 | 802 | 1,094 | 1,075 |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-65-00-730-6000 TRIPS | | 10,992 | 5,979 | 9,852 | 1,633 | 5,052 | 5,745 |
| 10-65-00-730-6100 LILAC TOWN SENIORS | | 265 | 200 | 440 | 200 | 440 | 880 |
| 10-65-00-730-6210 55 ALIVE | | 714 | 658 | 980 | 504 | 588 | 630 |
| 10-65-00-730-6300 ADULT & SENIOR SPECIAL EVENTS | | 995 | 399 | 1,385 | 360 | 1,340 | 1,395 |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 12,966 | 7,236 | 12,657 | 2,697 | 7,420 | 8,650 |
| TOTAL GENERAL | | 16,164 | 10,551 | 16,122 | 5,063 | 10,539 | 11,881 |
| TOTAL ADULTS & SENIORS | | 16,164 | 10,551 | 16,122 | 5,063 | 10,539 | 11,881 |
| TOTAL REVENUES | | 20,197 | 10,710 | 17,265 | 9,869 | 10,763 | 12,585 |
| TOTAL EXPENSES | | 16,164 | 10,551 | 16,122 | 5,063 | 10,539 | 11,881 |
| SURPLUS (DEFICIT) | | 4,033 | 159 | 1,143 | 4,806 | 224 | 704 |

DATE: 01/14/2013
TIME: 16:13:32
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| TOTAL REVENUES | | 20,197 | 10,710 | 17,265 | 9,869 | 10,763 | 12,585 |
| TOTAL EXPENSES | | 16,164 | 10,551 | 16,122 | 5,063 | 10,539 | 11,881 |
| SURPLUS (DEFICIT) | | 4,033 | 159 | 1,143 | 4,806 | 224 | 704 |

**Lombard Park District
2013 Proposed Budget
Recreation Fund - 10
Early Childhood - 70**

In 2012 the Preschool Sports and Special Event budget and the Early Childhood budget were combined into one Early Childhood budget. Participation in the Kiddie Campus program increased for the 2012/2013 school year with 136 participants in September 2012, compared with 131 in September 2011.

- Program 6500** *Kiddie Campus:* Kiddie Campus tuition will increase from \$5.58 per hour to \$5.75 per hour for the 2012/2013 school year. Kiddie Campus is licensed by the Department of Children and Family Services. As is the case district wide, the full time Preschool Coordinator and Instructor salaries will now be budgeted within the General Recreation Fund.
- Program 6550** *Babysitting:* Babysitting is a program that allows fitness class and parent/tot class participants an opportunity to drop off their children or child's sibling for an hour, while the parent participates in a program at the SKRC. Staff costs are determined by the ages of the children that frequent the nursery.
- Program 6555** *Parent's Time Out:* Parent's Time Out is a nursery program that runs Monday-Friday, to coincide with the babysitting program. Children are registered in this program by the day, and parent's are able to drop children off and run errands, attend doctor's appointment, etc. As with the babysitting program, staff costs are determined by the number of children attending and their ages.
- Program 6605** *Lil' Rascal's:* Lil'Rascals/Kool Kamp and Adventure camps enrollment remained virtually the same as 2011, experiencing an increase in younger age groups and a decrease in the older age groups. Revenues increased in 2012 due to more campers in the second session enrolling for the entire five weeks, as opposed to pro- rated weeks during the session.
- Program 6650** *Daddy/Daughter Dance:* Daddy/Daughter dances are held twice a year, once at Lilac Time, and once in December. These dances continue to be popular with girls and their daddies visiting with Santa at the Holiday Dance and Lilac Princesses at the Little Lady Lilac Ball.

- Program 6655** *Seasonal Special Events:* This area combined many small special events into one budget, including; Monster Bash, Cookie Decorating, Candy Making, Ornament Making, Gingerbread House Making, Letters From Santa, and new for 2012, Santa Paws.
- Program 6700** *Preschool Parties:* Preschool Parties are held on Friday afternoons throughout the year, additional parties are held in June and August before tot classes begin and after they conclude for the summer. Parties started a little slow during the Winter session, but gained momentum throughout the year.
- Program 6750** *Take Time for Tots Day:* The Park District received \$525.00 in donations from area businesses to cover the cost of entertainment at this event. Staff will continue to solicit donations from area businesses.
- Program 6800** *Preschool Sports:* In 2012, this budget area combined Pee Wee Gym and Preschool Sports budget. Pee Wee Gym is a large motor parent/tot activity class held on Wednesday mornings for six months through three year olds. Short Sports is a parent/tot and tot sports class held on Friday mornings. Both of these classes experienced the loss of their popular instructor in 2012, and were not held during the summer session.
- Program 6855** *ComputerTots:* The ComputerTots programs include ComputerTots for ages three through six and innovative digital, robotic, and other creative programming for eight through 12 year olds. Participation has increased in this area in 2012 specifically in the youth age range.
- Program 6900** *Tot Theme :* This budget area combined several small budgets including animals, science/nature, story/craft, kiddie chefs, and afternoon action.
- Program 6905** *Parent/Tot:* This section is now a combination of Parent/tot and Little Learners budgets. Parent/Tot class enrollment grew significantly in 2012. Staff experimented with classes in 2012 – changing session lengths, formats of classes, and names, plus adding new age groups to a positive result.

DATE: 01/14/2013
 TIME: 16:13:45
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|---------------------------------|-------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| EARLY CHILDHOOD | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 10-70-00-410-6500 | KIDDIE CAMPUS | 150,278 | 155,626 | 158,346 | 144,682 | 164,918 | 170,605 |
| 10-70-00-410-6550 | BABYSITTING | 1,068 | 1,095 | 1,590 | 1,680 | 2,106 | 2,205 |
| 10-70-00-410-6555 | MOM'S TIME OUT | 5,163 | 4,211 | 5,034 | 2,598 | 3,984 | 4,295 |
| 10-70-00-410-6600 | CAMP SNOWBALL | 563 | 1,510 | 1,300 | 387 | 1,560 | 1,614 |
| 10-70-00-410-6605 | LI'L RASCALS | 40,625 | 40,487 | 47,829 | 43,464 | 43,464 | 46,427 |
| 10-70-00-410-6650 | DADDY/DAUGHTER DANCE | 4,741 | 4,698 | 5,130 | 4,546 | 5,970 | 6,786 |
| 10-70-00-410-6655 | SEASONAL SPECIAL EVENTS | 538 | 617 | 1,612 | 605 | 923 | 1,074 |
| 10-70-00-410-6700 | PRESCHOOL PARTIES | 2,697 | 3,738 | 3,878 | 3,285 | 3,285 | 4,215 |
| 10-70-00-410-6750 | TAKE TIME FOR TOTS | 550 | 300 | 500 | 525 | 525 | 525 |
| 10-70-00-410-6800 | PRESCHOOL SPORTS | 10,970 | 12,453 | 15,269 | 9,746 | 11,479 | 12,114 |
| 10-70-00-410-6850 | KALEIDOSCOPE | 814 | 0 | 498 | 0 | 0 | 0 |
| 10-70-00-410-6855 | COMPUTER TOTS | 1,944 | 3,691 | 3,863 | 2,696 | 2,775 | 3,197 |
| 10-70-00-410-6900 | TOT THEMED CLASSES | 2,364 | 2,349 | 5,180 | 2,946 | 3,527 | 4,105 |
| 10-70-00-410-6905 | PARENT/TOT | 5,448 | 5,493 | 8,161 | 7,669 | 7,669 | 7,710 |
| 10-70-00-410-6910 | MESSY ARTS | 11,845 | 11,178 | 13,335 | 10,421 | 11,457 | 12,852 |
| TOTAL PROGRAM FEES | | 239,608 | 247,446 | 271,525 | 235,250 | 263,642 | 277,724 |
| TOTAL GENERAL | | 239,608 | 247,446 | 271,525 | 235,250 | 263,642 | 277,724 |
| TOTAL REVENUES: EARLY CHILDHOOD | | 239,608 | 247,446 | 271,525 | 235,250 | 263,642 | 277,724 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-70-00-710-6500 | KIDDIE CAMPUS | 90,704 | 94,494 | 97,951 | 85,066 | 97,698 | 35,117 |
| 10-70-00-710-6550 | BABYSITTING | 2,361 | 2,697 | 2,580 | 2,145 | 2,580 | 2,670 |
| 10-70-00-710-6555 | MOM'S TIME OUT | 3,379 | 3,084 | 3,139 | 2,491 | 2,986 | 3,222 |
| 10-70-00-710-6600 | CAMP SNOWBALL | 0 | 254 | 560 | 130 | 600 | 600 |
| 10-70-00-710-6605 | LI'L RASCALS | 22,839 | 19,952 | 23,300 | 20,258 | 20,258 | 15,319 |
| 10-70-00-710-6655 | SEASONAL SPECIAL EVENTS | 156 | 98 | 201 | 0 | 196 | 200 |
| 10-70-00-710-6700 | PRESCHOOL PARTIES | 1,488 | 1,923 | 1,910 | 1,302 | 1,439 | 1,417 |
| 10-70-00-710-6800 | PRESCHOOL SPORTS | 2,813 | 2,843 | 4,073 | 1,482 | 1,990 | 1,979 |
| 10-70-00-710-6900 | TOT THEMED CLASSES | 1,104 | 858 | 1,811 | 1,254 | 1,308 | 1,335 |
| 10-70-00-710-6905 | PARENT/TOT | 2,453 | 2,749 | 3,462 | 2,750 | 2,750 | 2,792 |
| 10-70-00-710-6910 | MESSY ARTS | 5,055 | 4,581 | 4,847 | 3,862 | 4,125 | 3,187 |
| TOTAL PROGRAM SALARIES | | 132,352 | 133,533 | 143,834 | 120,740 | 135,930 | 67,838 |

DATE: 01/14/2013
 TIME: 16:13:45
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|-------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| EARLY CHILDHOOD | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SUPPLIES | | | | | | | |
| 10-70-00-720-6500 | KIDDIE CAMPUS | 6,035 | 5,581 | 7,400 | 4,202 | 7,400 | 7,400 |
| 10-70-00-720-6555 | MOM'S TIME OUT | 35 | 0 | 30 | 0 | 30 | 30 |
| 10-70-00-720-6600 | CAMP SNOWBALL | 40 | 25 | 50 | 0 | 40 | 40 |
| 10-70-00-720-6605 | LIL RASCALS | 1,030 | 777 | 1,155 | 927 | 1,000 | 1,155 |
| 10-70-00-720-6650 | DADDY/DAUGHTER DANCE | 900 | 660 | 550 | 331 | 662 | 870 |
| 10-70-00-720-6655 | SEASONAL SPECIAL EVENTS | 31 | 76 | 444 | 51 | 210 | 210 |
| 10-70-00-720-6700 | PRESCHOOL PARTIES | 87 | 68 | 200 | 70 | 200 | 200 |
| 10-70-00-720-6800 | PRESCHOOL SPORTS | 717 | 768 | 1,050 | 44 | 1,000 | 1,000 |
| 10-70-00-720-6900 | TOT THEMED CLASSES | 69 | 30 | 444 | 191 | 285 | 444 |
| 10-70-00-720-6905 | PARENT/TOT | 241 | 174 | 275 | 15 | 275 | 275 |
| 10-70-00-720-6910 | MESSY ARTS | 413 | 362 | 644 | 329 | 644 | 644 |
| TOTAL PROGRAM SUPPLIES | | 9,598 | 8,521 | 12,242 | 6,160 | 11,746 | 12,268 |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-70-00-730-6500 | KIDDIE CAMPUS | 1,812 | 1,309 | 2,400 | 1,818 | 1,870 | 2,400 |
| 10-70-00-730-6650 | DADDY/DAUGHTER DANCE | 1,270 | 1,250 | 1,250 | 850 | 1,550 | 1,925 |
| 10-70-00-730-6655 | SEASONAL SPECIAL EVENTS | 0 | 0 | 900 | 0 | 40 | 40 |
| 10-70-00-730-6750 | TAKE TIME FOR TOTS | 548 | 287 | 450 | 524 | 524 | 800 |
| 10-70-00-730-6850 | KALEIDOSCOPE | 675 | 0 | 400 | 0 | 0 | 0 |
| 10-70-00-730-6855 | COMPUTER TOTS | 1,771 | 3,045 | 3,091 | 1,572 | 2,172 | 2,494 |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 6,076 | 5,891 | 8,491 | 4,764 | 6,156 | 7,659 |
| TOTAL GENERAL | | 148,026 | 147,945 | 164,567 | 131,664 | 153,832 | 87,765 |
| TOTAL EARLY CHILDHOOD | | 148,026 | 147,945 | 164,567 | 131,664 | 153,832 | 87,765 |
| | | | | | | | |
| TOTAL REVENUES | | 239,608 | 247,446 | 271,525 | 235,250 | 263,642 | 277,724 |
| TOTAL EXPENSES | | 148,026 | 147,945 | 164,567 | 131,664 | 153,832 | 87,765 |
| SURPLUS (DEFICIT) | | 91,582 | 99,501 | 106,958 | 103,586 | 109,810 | 189,959 |
| | | | | | | | |
| TOTAL REVENUES | | 239,608 | 247,446 | 271,525 | 235,250 | 263,642 | 277,724 |
| TOTAL EXPENSES | | 148,026 | 147,945 | 164,567 | 131,664 | 153,832 | 87,765 |
| SURPLUS (DEFICIT) | | 91,582 | 99,501 | 106,958 | 103,586 | 109,810 | 189,959 |

**Lombard Park District
2013 Proposed Budget
Recreation Fund - 10
Visual & Performing Arts & Crafts - 75**

In this budget area all Music Lessons were combined into one budget, Kiddie Chefs, and Messy Arts were moved to the Early Childhood budget, and Sign Language was moved to Senior/Adult budget. This area experienced an increase in 2012 with growth in Hip Hop/ Street Dance, Performing Troupe, Pre Ballet, Ballet, Drum Lessons, Guitar Lessons, and Voice Lessons.

- Program 7000** *Pre-Ballet:* Pre-Ballet participation increased in 2012, due to classes filling consistently including the tough to fill post show sessions, and the addition of Fairy Princess Dance .
- Program 7005** *Ballet:* Ballet classes realized growth in 2012, as more participants are moving to the classical dance styles. Staff anticipates this program will continue to grow, due to the experience and popularity of the instructor.
- Program 7010** *Jazz:* Pre tap and Jazz classes do very well, with large class sizes during the show season, and classes consistently being held in other seasons as well. Jazz classes continue to decline in 2012, post show classes are not filling or being held, and participation has dropped significantly within the older age groups. Staff will partner Jazz with Lyrical in 2012, in an attempt to revive this program.
- Program 7015** *Tap:* Youth Tap/Jazz classes are now being offered as both an individual class and within the Performing Troupe section. Participation increased in 2012. The Performing Troupe added performances, including a Schaumburg Boomers game, which enticed members of the troupe to keep dancing, and registering, past the Dance Show in February.
- Program 7020** *Street Dance:* This area experienced an increase in 2012, with classes often filling past the minimums, more classes being run post-show season and an increase in participation with the older age groups.
- Program 7030** *Pom Pon:* Pom Pon is offered as a combo class with Jazz, to help boost registration and fill existing spaces in classes. This class does extremely well in the show season, but lacks participation in the other seasons.

- Program 7100** *Dance Show:* The Dance Show will once again be held at Glenbard East High School in February, 2013. Ticket prices will remain at \$7 per person. Staff has budgeted for the instructor salaries for the show and dress rehearsal to be taken from this line item, as well as more extensive stage decorations in the contract service line item.
- Program 7300** *Music Lessons* This budget combined all music oriented programs into one budget, including; Piano, Guitar Pickers, Private Guitar, Early Learner Piano, Violin, Drums and Voice. Guitar dramatically increased participation in 2012, with the owner of the company coming back to teach lessons. Voice Lessons also welcomed back its previous instructor, causing participation to flourish.
- Program 7400** *Kid Rock:* Kid Rock is a musical contract service program that offers classes from 12 months through five year olds.
- Program 7405** *Music Together:* Music Together is a national music program, research based, with developmentally appropriate curriculum for the very young child. This program is for infants through kindergarteners and their parents. This program is now offering evening classes for the working parent. Music Together increased participation in 2012, by adding “Baby” and ”Big Kid” classes .

DATE: 01/14/2013
TIME: 16:13:57
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | -----2012----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|---------------------------------|---------------------|--------------------|--------------------|----------------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| PERFORMING ARTS | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 10-75-00-410-7000 | PRE-BALLET | 14,927 | 15,220 | 16,975 | 16,829 | 17,229 | 18,310 |
| 10-75-00-410-7005 | BALLET | 7,811 | 9,244 | 9,595 | 10,492 | 10,569 | 10,518 |
| 10-75-00-410-7010 | JAZZ | 3,664 | 3,674 | 4,847 | 2,772 | 3,247 | 4,147 |
| 10-75-00-410-7015 | TAP | 5,534 | 7,261 | 7,476 | 7,938 | 8,030 | 8,860 |
| 10-75-00-410-7020 | STREET DANCE | 10,318 | 12,795 | 13,099 | 14,519 | 14,519 | 16,343 |
| 10-75-00-410-7025 | IRISH DANCE | 1,480 | 910 | 2,480 | 0 | 0 | 0 |
| 10-75-00-410-7030 | POM PON | 2,336 | 1,674 | 2,272 | 1,660 | 1,946 | 2,202 |
| 10-75-00-410-7100 | DANCE SHOW | 9,413 | 9,814 | 9,985 | 9,836 | 9,836 | 10,330 |
| 10-75-00-410-7105 | COSTUMES/UNIFORMS | 11,364 | 12,973 | 12,240 | 12,792 | 13,500 | 14,025 |
| 10-75-00-410-7200 | ADULT DANCE | 1,329 | 1,680 | 2,642 | 623 | 944 | 1,200 |
| 10-75-00-410-7300 | MUSIC LESSONS | 13,511 | 13,920 | 18,655 | 15,788 | 15,788 | 16,366 |
| 10-75-00-410-7400 | KID ROCK | 6,868 | 7,192 | 7,235 | 7,379 | 7,805 | 8,358 |
| 10-75-00-410-7405 | MUSIC TOGETHER | 17,100 | 17,670 | 17,872 | 15,813 | 19,442 | 21,332 |
| TOTAL PROGRAM FEES | | 105,655 | 114,027 | 125,373 | 116,441 | 122,855 | 131,991 |
| TOTAL GENERAL | | 105,655 | 114,027 | 125,373 | 116,441 | 122,855 | 131,991 |
| TOTAL REVENUES: PERFORMING ARTS | | 105,655 | 114,027 | 125,373 | 116,441 | 122,855 | 131,991 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-75-00-710-7000 | PRE-BALLET | 4,697 | 4,912 | 5,062 | 5,113 | 5,683 | 5,866 |
| 10-75-00-710-7005 | BALLET | 2,156 | 2,046 | 2,184 | 2,193 | 2,425 | 2,472 |
| 10-75-00-710-7010 | JAZZ | 1,269 | 1,353 | 1,502 | 1,003 | 1,023 | 1,045 |
| 10-75-00-710-7015 | TAP | 1,203 | 1,299 | 1,806 | 1,178 | 1,683 | 1,815 |
| 10-75-00-710-7020 | STREET DANCE | 2,440 | 2,545 | 2,660 | 2,850 | 3,650 | 3,724 |
| 10-75-00-710-7030 | POM PON | 509 | 470 | 460 | 359 | 496 | 506 |
| 10-75-00-710-7100 | DANCE SHOW | 752 | 548 | 561 | 634 | 634 | 640 |
| 10-75-00-710-7300 | MUSIC LESSONS | 7,701 | 8,571 | 11,220 | 7,385 | 8,716 | 9,368 |
| TOTAL PROGRAM SALARIES | | 20,727 | 21,744 | 25,455 | 20,715 | 24,310 | 25,436 |
| PROGRAM SUPPLIES | | | | | | | |
| 10-75-00-720-7000 | PRE-BALLET | 25 | 21 | 75 | 0 | 75 | 75 |
| 10-75-00-720-7005 | BALLET | 125 | 50 | 100 | 56 | 100 | 100 |
| 10-75-00-720-7010 | JAZZ | 99 | 0 | 99 | 0 | 99 | 99 |
| 10-75-00-720-7015 | TAP | 55 | 100 | 210 | 115 | 210 | 210 |
| 10-75-00-720-7020 | STREET DANCE | 127 | 100 | 278 | 150 | 277 | 277 |

DATE: 01/14/2013
 TIME: 16:13:57
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| PERFORMING ARTS | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SUPPLIES | | | | | | | |
| 10-75-00-720-7030 | POM PON | 4 | 50 | 199 | 0 | 199 | 199 |
| 10-75-00-720-7100 | DANCE SHOW | 0 | 77 | 0 | 0 | 0 | 0 |
| 10-75-00-720-7105 | COSTUMES/UNIFORMS | 9,250 | 10,018 | 10,281 | 9,949 | 10,281 | 10,725 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL PROGRAM SUPPLIES | | 9,685 | 10,416 | 11,242 | 10,270 | 11,241 | 11,685 |
| | | | | | | | |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-75-00-730-7025 | IRISH DANCE | 1,168 | 720 | 1,984 | 0 | 0 | 0 |
| 10-75-00-730-7100 | DANCE SHOW | 4,205 | 4,314 | 4,470 | 3,225 | 3,225 | 3,488 |
| 10-75-00-730-7200 | ADULT DANCE | 933 | 1,134 | 1,825 | 327 | 655 | 840 |
| 10-75-00-730-7300 | MUSIC LESSONS | 1,798 | 1,250 | 2,691 | 2,903 | 2,903 | 3,107 |
| 10-75-00-730-7400 | KID ROCK | 5,365 | 5,859 | 5,643 | 4,648 | 5,974 | 6,520 |
| 10-75-00-730-7405 | MUSIC TOGETHER | 14,234 | 14,726 | 15,192 | 9,252 | 16,331 | 17,919 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 27,703 | 28,003 | 31,805 | 20,355 | 29,088 | 31,874 |
| TOTAL GENERAL | | 58,115 | 60,163 | 68,502 | 51,340 | 64,639 | 68,995 |
| TOTAL PERFORMING ARTS | | 58,115 | 60,163 | 68,502 | 51,340 | 64,639 | 68,995 |
| | | | | | | | |
| TOTAL REVENUES | | 105,655 | 114,027 | 125,373 | 116,441 | 122,855 | 131,991 |
| TOTAL EXPENSES | | 58,115 | 60,163 | 68,502 | 51,340 | 64,639 | 68,995 |
| SURPLUS (DEFICIT) | | 47,540 | 53,864 | 56,871 | 65,101 | 58,216 | 62,996 |
| | | | | | | | |
| TOTAL REVENUES | | 105,655 | 114,027 | 125,373 | 116,441 | 122,855 | 131,991 |
| TOTAL EXPENSES | | 58,115 | 60,163 | 68,502 | 51,340 | 64,639 | 68,995 |
| SURPLUS (DEFICIT) | | 47,540 | 53,864 | 56,871 | 65,101 | 58,216 | 62,996 |

**Lombard Park District
2013 Proposed Budget
Recreation Fund - 10
Fitness – 80**

| | |
|---------------------|---|
| Program 8000 | <i>Yoga:</i> The number of classes will again increase in 2013 as staff has added two additional classes of Vinyasa Flow Yoga and Introduction to Iyengar Yoga. Staff will continue to offer and expand yoga classes for children/teens/seniors as staff works to provide opportunities in fitness for all age groups. |
| Program 8005 | <i>Teen Fitness:</i> Teen fitness classes have been offered for several years and are beginning to catch the eye of the teens. 2013 will see the addition of Zumba for Teens and continued marketing directed to the teens. |
| Program 8050 | <i>Bodywork:</i> This reflects the participation in Walking Club, Senior Fitness and Light Weight Workout, each increasing in popularity with each session. A second class of Senior Fitness has been added and in 2013 three new formats are scheduled to also be added in this area including an afternoon Gentle Walking Club. |
| Program 8055 | <i>Minute by Minute:</i> Staff has brought back an old favorite as an instructor became available in the evenings. Minute by Minute will be offered both mornings and evenings to meet the needs of participants and continue expanding the program. |
| Program 8060 | <i>Kickboxing:</i> New instructors have taken over these cardio workout classes and kickboxing is gaining favor again. |
| Program 8065 | <i>Fun Fitness:</i> A new instructor has come on board in a time slots that will make it possible to offer this fitness concept both early in the day and in the evenings. Staff expects it will be fun and popular. |
| Program 8070 | <i>N.I.A:</i> With a very dedicated instructor and participants, this program will return in 2013. |
| Program 8100 | <i>Power Sculpt:</i> Staff continues to add new classes in this category and expects to see increased participation in 2013. Muscle workout continues to be very popular and the current Boot Camp instructor, leading the early morning workouts three mornings a week is having great success bring men into his classes. Participation in these classes continues to increase. |

| | |
|---------------------|---|
| Program 8105 | <i>Variety Training:</i> Growth is projected in this category as the Best Body Workout continues to increase. Also growing in this area is the Sit and Get Fit classes that are offered twice a week and cater to the special needs population for their modified fitness needs. |
| Program 8115 | <i>Wake Up Call:</i> This area of fitness has slowed in growth as one Mon-Wed instructor left in January 2012 and a second left in July. Several instructors have attempted to fill in with no success. Staff will continue to search for the right instructor. |
| Program 8150 | <i>Senior Exercise:</i> This program has been in the schedule for almost 30 years and continues to serve the needs of our active older adults. |
| Program 8250 | <i>Tai Chi:</i> The instructor continues to offer a great program and attract new and returning participants. New classes and specialty workshops will be added in 2013. This is a contracted program. |
| Program 8400 | <i>Massage Therapy:</i> Massage Therapy continues to round out the Fitness/Wellness choices. The District's certified Massage Therapist is available by appointment. This program continues to expand. In 2012, Massage Therapy increased by 37% and is expected to continue to increase in 2013. |
| Program 8450 | <i>Weight Room:</i> Usage of the Fitness Center has seen a decrease in participation in 2012. Staff continues to offer Fitness Challenges to inspire participants to continue using the Center. One new pieces of cardio equipment from capital expenditures were added in 2012 and new TV's and stereo were added to enhance the fitness experience. |
| Program 8455 | <i>Personal Training:</i> There has been a decrease in the purchase of Personal Training yet will continue to promote this area due to the potential of growth. |

DATE: 01/14/2013
TIME: 16:14:10
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| FITNESS | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 10-80-00-410-8000 | YOGA | 23,830 | 23,058 | 26,366 | 24,189 | 24,189 | 27,370 |
| 10-80-00-410-8005 | TEEN FITNESS | 0 | 1,622 | 4,680 | 1,586 | 2,003 | 2,300 |
| 10-80-00-410-8050 | BODYWORK | 3,765 | 3,923 | 9,344 | 5,108 | 6,147 | 6,900 |
| 10-80-00-410-8055 | MINUTE BY MINUTE | 180 | 512 | 2,220 | 570 | 570 | 2,300 |
| 10-80-00-410-8060 | KICKBOXING | 8,537 | 6,077 | 9,324 | 3,480 | 3,698 | 5,750 |
| 10-80-00-410-8065 | FUN FITNESS | 1,618 | 1,020 | 5,814 | 474 | 1,080 | 2,760 |
| 10-80-00-410-8070 | N.I.A. | 180 | 387 | 2,442 | 0 | 0 | 3,681 |
| 10-80-00-410-8100 | POWER SCULPT | 20,110 | 20,171 | 21,494 | 15,278 | 16,500 | 18,640 |
| 10-80-00-410-8105 | VARIETY TRAINING | 8,969 | 12,019 | 11,534 | 11,784 | 12,669 | 13,220 |
| 10-80-00-410-8115 | WAKE-UP CALL | 21,943 | 25,782 | 27,614 | 20,850 | 22,353 | 23,230 |
| 10-80-00-410-8150 | SENIOR EXERCISE | 9,205 | 9,000 | 10,000 | 9,382 | 9,982 | 10,795 |
| 10-80-00-410-8200 | NUTRITION | 408 | 452 | 805 | 390 | 436 | 470 |
| 10-80-00-410-8250 | TAI CHI | 6,194 | 8,204 | 11,392 | 8,980 | 9,060 | 11,940 |
| 10-80-00-410-8300 | FITNESS WORKSHOPS | 0 | 75 | 3,212 | 603 | 714 | 870 |
| 10-80-00-410-8350 | FITNESS FEST | 0 | 0 | 150 | 0 | 0 | 150 |
| 10-80-00-410-8400 | MASSAGE THERAPY | 4,329 | 9,954 | 9,899 | 15,639 | 15,895 | 16,665 |
| 10-80-00-410-8450 | WEIGHT ROOM | 18,329 | 16,512 | 19,260 | 15,035 | 15,911 | 16,706 |
| 10-80-00-410-8455 | PERSONAL TRAINER | 4,188 | 3,659 | 4,647 | 2,529 | 2,733 | 2,955 |
| TOTAL PROGRAM FEES | | 131,785 | 142,427 | 180,197 | 135,877 | 143,940 | 166,702 |
| TOTAL GENERAL | | 131,785 | 142,427 | 180,197 | 135,877 | 143,940 | 166,702 |
| TOTAL REVENUES: FITNESS | | 131,785 | 142,427 | 180,197 | 135,877 | 143,940 | 166,702 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-80-00-710-8000 | YOGA | 12,066 | 11,848 | 13,080 | 13,882 | 13,882 | 13,080 |
| 10-80-00-710-8005 | TEEN FITNESS | 92 | 541 | 1,920 | 1,459 | 1,920 | 1,920 |
| 10-80-00-710-8050 | BODYWORK | 3,067 | 4,086 | 5,475 | 4,635 | 5,100 | 4,264 |
| 10-80-00-710-8055 | MINUTE BY MINUTE | 210 | 208 | 966 | 638 | 638 | 966 |
| 10-80-00-710-8060 | KICKBOXING | 2,407 | 1,958 | 2,500 | 2,129 | 2,129 | 2,129 |
| 10-80-00-710-8065 | FUN FITNESS | 0 | 135 | 2,160 | 428 | 540 | 1,196 |
| 10-80-00-710-8070 | N.I.A. | 147 | 610 | 1,470 | 0 | 0 | 966 |
| 10-80-00-710-8100 | POWER SCULPT | 7,501 | 6,769 | 8,119 | 7,250 | 7,450 | 7,119 |
| 10-80-00-710-8105 | VARIETY TRAINING | 4,807 | 3,871 | 5,386 | 5,636 | 5,636 | 5,386 |
| 10-80-00-710-8115 | WAKE-UP CALL | 11,052 | 13,886 | 12,578 | 9,526 | 10,360 | 9,068 |
| 10-80-00-710-8200 | NUTRITION | 0 | 0 | 508 | 0 | 0 | 508 |
| 10-80-00-710-8300 | FITNESS WORKSHOPS | 24 | 120 | 1,852 | 868 | 868 | 700 |

DATE: 01/14/2013
 TIME: 16:14:10
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FITNESS | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 10-80-00-710-8450 | WEIGHT ROOM | 0 | 698 | 700 | 154 | 400 | 700 |
| 10-80-00-710-8455 | PERSONAL TRAINER | 8,429 | 8,717 | 8,185 | 6,727 | 6,980 | 7,950 |
| TOTAL PROGRAM SALARIES | | 49,802 | 53,447 | 64,899 | 53,332 | 55,903 | 55,952 |
| PROGRAM SUPPLIES | | | | | | | |
| 10-80-00-720-8000 | YOGA | 106 | 300 | 285 | 0 | 285 | 285 |
| 10-80-00-720-8060 | KICKBOXING | 64 | 0 | 285 | 0 | 0 | 285 |
| 10-80-00-720-8100 | POWER SCULPT | 253 | 318 | 300 | 300 | 300 | 0 |
| 10-80-00-720-8105 | VARIETY TRAINING | 0 | 160 | 195 | 147 | 195 | 195 |
| 10-80-00-720-8115 | WAKE-UP CALL | 0 | 300 | 285 | 434 | 434 | 285 |
| 10-80-00-720-8450 | WEIGHT ROOM | 2,437 | 1,560 | 3,135 | 866 | 3,135 | 3,135 |
| TOTAL PROGRAM SUPPLIES | | 2,860 | 2,638 | 4,485 | 1,747 | 4,349 | 4,185 |
| PROGRAM CONTRACTUAL SERVICES | | | | | | | |
| 10-80-00-730-8115 | ZUMBA | 0 | 0 | 0 | 2,355 | 4,485 | 4,583 |
| 10-80-00-730-8150 | SENIOR EXERCISE | 6,013 | 5,449 | 5,500 | 5,343 | 5,500 | 5,500 |
| 10-80-00-730-8250 | TAI CHI | 4,358 | 5,787 | 7,974 | 5,271 | 6,189 | 8,358 |
| 10-80-00-730-8400 | MASSAGE THERAPY | 3,692 | 8,314 | 7,919 | 12,756 | 14,348 | 13,376 |
| 10-80-00-730-8450 | WEIGHT ROOM | 3,180 | 2,446 | 2,724 | 1,166 | 2,724 | 2,724 |
| TOTAL PROGRAM CONTRACTUAL SERVICES | | 17,243 | 21,996 | 24,117 | 26,891 | 33,246 | 34,541 |
| TOTAL GENERAL | | 69,905 | 78,081 | 93,501 | 81,970 | 93,498 | 94,678 |
| TOTAL FITNESS | | 69,905 | 78,081 | 93,501 | 81,970 | 93,498 | 94,678 |
| TOTAL REVENUES | | 131,785 | 142,427 | 180,197 | 135,877 | 143,940 | 166,702 |
| TOTAL EXPENSES | | 69,905 | 78,081 | 93,501 | 81,970 | 93,498 | 94,678 |
| SURPLUS (DEFICIT) | | 61,880 | 64,346 | 86,696 | 53,907 | 50,442 | 72,024 |
| TOTAL REVENUES | | 131,785 | 142,427 | 180,197 | 135,877 | 143,940 | 166,702 |
| TOTAL EXPENSES | | 69,905 | 78,081 | 93,501 | 81,970 | 93,498 | 94,678 |
| SURPLUS (DEFICIT) | | 61,880 | 64,346 | 86,696 | 53,907 | 50,442 | 72,024 |

This page has intentionally been left blank.

This page has intentionally been left blank.

**Lombard Park District
2013 Proposed Budget
Paradise Bay Water Park – 20**

This was a great summer for the 4th season at Paradise Bay. The average daily temperature was 87.11 degrees, a considerable increase from last summer's 83.2 degrees. Daily attendance topped 78,186 and when combined with special events, programming, teen nights, swim team meets and dive team meets that total topped 120,000 or a 9% increase.

Concession operations were refined at Calypso Café where 51,143 items were sold during the season. This total was a slight increase from the sales of 2011. Paradise Bay hosted five home meets for the Waves swim team who finished in fifth place at their 'A' conference meet and finished fifth in their "B" conference meet. The Waves dive team once again finished first in their conference. The Water Park again, hosted free admittances to ten local hotels and motels continuing the intergovernmental agreement with the Village of Lombard. This season experienced a slight decrease with 576 participants.

Safety is staffs main concern at the water park and staff was very happy to receive one 5- Star audit, which is the highest rating and two 4-Star audits from the lifeguard/facility auditors, Starfish Aquatic Institute. Eighteen individual lifeguards were visually audited on their performance while in the lifeguard chair and 15 received a 5-Star perfect score.

Budgeting for our fifth season of Paradise has been a bit less challenging as data is now available for three very successful seasons. This season showed what the facility is able to handle when extremely hot busy days bring large crowds day after day. Staff now has a better estimate regarding the expenditure side of the busy season. In 2013, staff is projecting most revenues at a 3 year average with a 2% fee increase. Outdoor pools usually see a decrease in pass sales after cool summers and increased sales after hot summers. These increases and decreases are offset by daily fee admissions. Staff has budgeted for an increase in general admission fees for the first time since PBW opened.

Staff expenses are budgeted with a 15% reduction for rainouts. This number in each staff expense category is representative of the probable rain days and times that the facility will run at lower attendance or possibly closed for the day. In 2012, experiencing a very hot dry summer the facility was not closed often.

Staff prepared a budget with a 5% increase in the number of bookings and a 2% increase in fees for Birthday Parties, Group visits and Private Rentals. There were 33 Birthday Parties hosted this summer (10% increase over last season), 147 Group visits (30.1% increase) and 45 Private Rentals (9.8% increase from 2011) for a total of 11,565 participants and \$47,358 in additional revenue.

The warm weather throughout the spring encouraged registration in the swim lesson program. Session 1, after struggling with cool weather last year, experienced a registration of 259 participants. The overall swim lesson program experienced a 9% increase with 1,595 children working on their swimming skills. Private swim lessons were enjoyed by 85 children.

Staff continued the cooperative effort with Downers Grove Park District to provide swim lessons for their residents. Paradise Bay hosted 131 children from Downers Grove. Staff has budgeted to include this again in 2013.

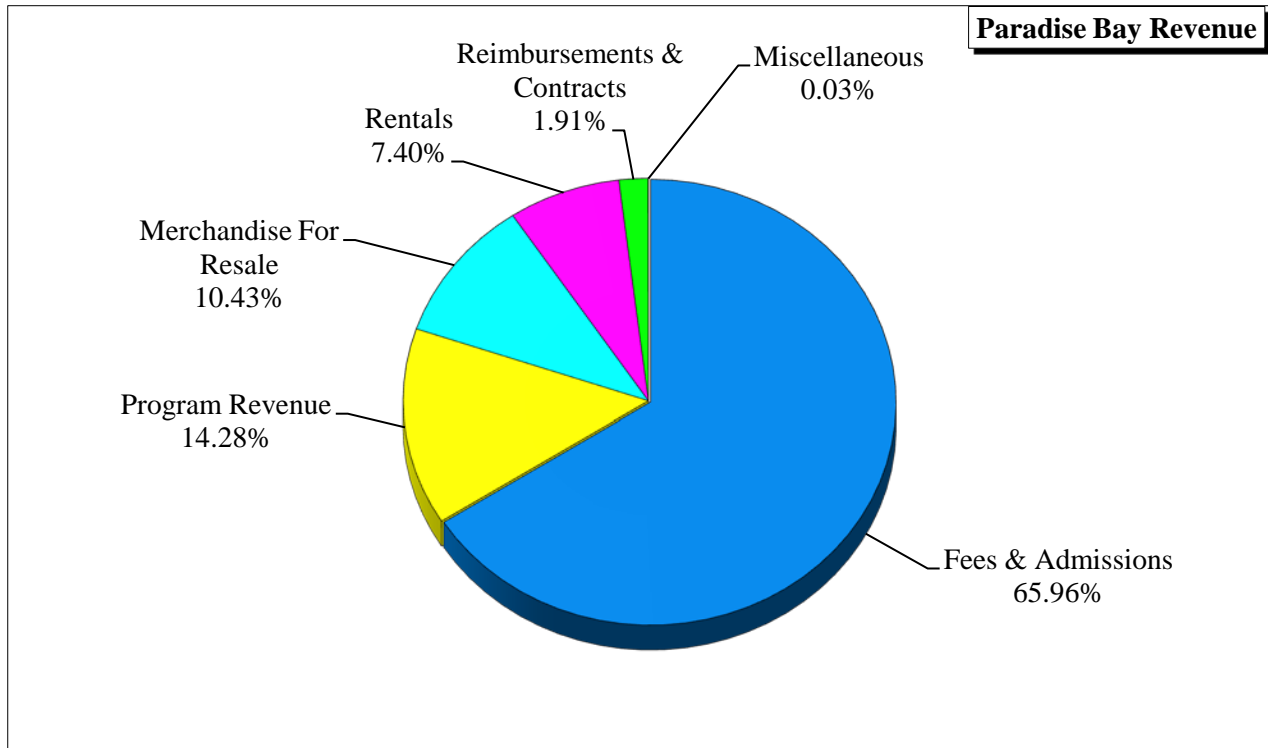
Special Events had 4,072 participants come to the water park to enjoy the activities. These included; Float Night, Father's Day, Water Carnival, Daddy 'N Me Water Olympics, Mother's Day, Luau, Night at the Races, Grandparents Day and National Neighborhood Night Out.

The "Family and Friends" punch card program was again well received. The punch card was given to all pass holders, it gave them the ability to bring in their family or friends with them at the 11:30 am pass holder's entrance time at regular admission rates for public swim. Each pass had ten punches on it so the pass holder could bring in one person ten times or ten different friends in one time each. The cards were used by 181 different families bringing in 516 family members or friends.

Capital Improvements completed in 2012 included the purchase of new industrial pizza oven for the concession stand. This oven has the capability of cooking four 12 inch pizzas, six pretzels and four Bosco sticks all at the same time. Lifeguard Chair umbrellas and Calypso Café umbrellas were purchased to expand the shade area, cover the tables at Pirate's Cove and provide shade at the tables in front of the facility.

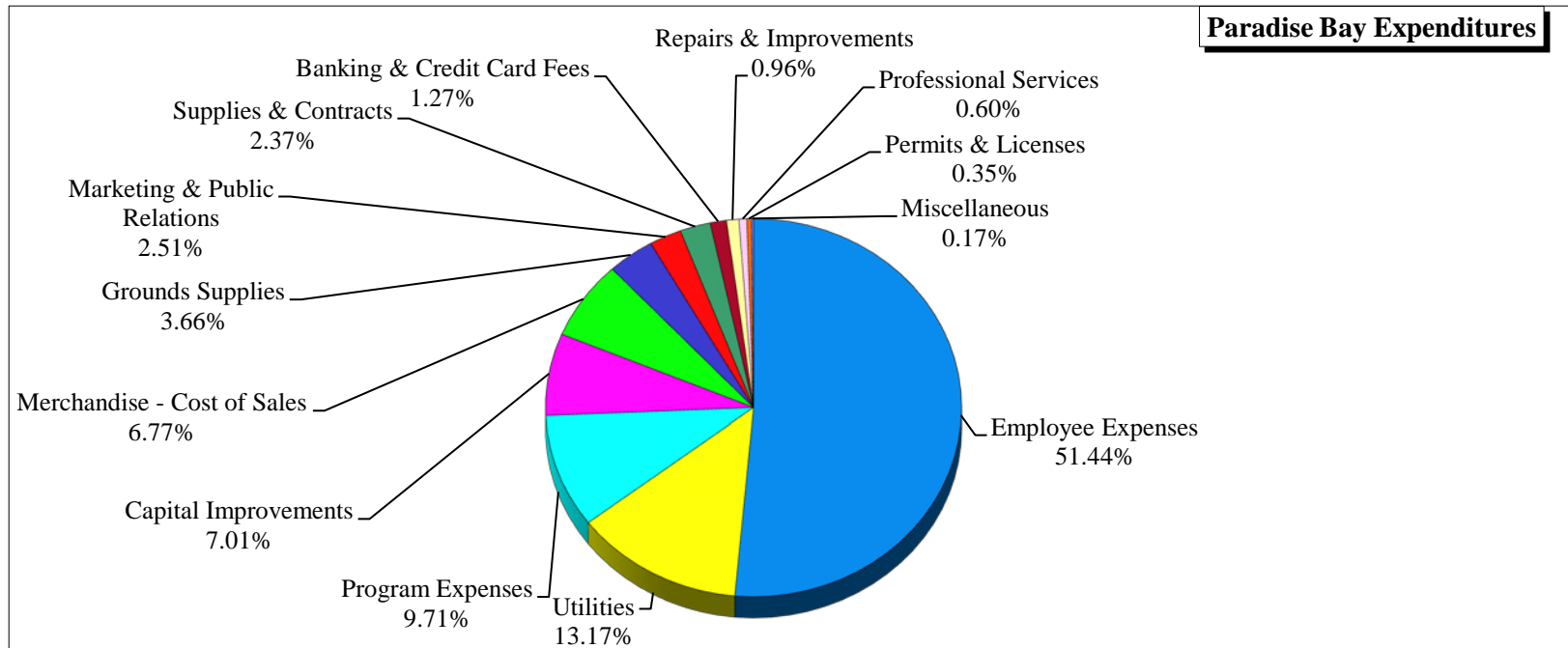
LOMBARD PARK DISTRICT
PARADISE BAY REVENUE
PROPOSED BUDGET 2013

| Revenue Source | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|----------------------------|--------------------------|---------------------|---|--------------------------------------|
| Fees & Admissions | \$ 453,544 | 65.96% | \$ (33,189) | -6.82% |
| Program Revenue | \$ 98,175 | 14.28% | \$ 9,195 | 10.33% |
| Merchandise For Resale | \$ 71,699 | 10.43% | \$ (318) | -0.44% |
| Rentals | \$ 50,860 | 7.40% | \$ 3,502 | 7.39% |
| Reimbursements & Contracts | \$ 13,121 | 1.91% | \$ 380 | 2.98% |
| Miscellaneous | \$ 202 | 0.03% | \$ (858) | -80.94% |
| | <u>\$ 687,601</u> | <u>100.00%</u> | <u>\$ (20,810)</u> | <u>-3.00%</u> |



**LOMBARD PARK DISTRICT
PARADISE BAY PARK EXPENDITURES
PROPOSED BUDGET 2013**

| Expense | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|------------------------------|--------------------------|---------------------|---|--------------------------------------|
| Employee Expenses | \$ 269,957 | 51.44% | \$ (14,265) | -5.02% |
| Utilities | \$ 69,100 | 13.17% | \$ 12,995 | 23.16% |
| Program Expenses | \$ 50,983 | 9.71% | \$ 12,947 | 34.04% |
| Capital Improvements | \$ 36,800 | 7.01% | \$ (14,702) | -28.55% |
| Merchandise - Cost of Sales | \$ 35,528 | 6.77% | \$ 364 | 1.04% |
| Grounds Supplies | \$ 19,223 | 3.66% | \$ 1,067 | 5.88% |
| Marketing & Public Relations | \$ 13,194 | 2.51% | \$ 936 | 7.64% |
| Supplies & Contracts | \$ 12,423 | 2.37% | \$ (5,938) | -32.34% |
| Banking & Credit Card Fees | \$ 6,662 | 1.27% | \$ 119 | 1.82% |
| Repairs & Improvements | \$ 5,050 | 0.96% | \$ (8) | -0.16% |
| Professional Services | \$ 3,163 | 0.60% | \$ 263 | 9.07% |
| Permits & Licenses | \$ 1,850 | 0.35% | \$ 320 | 20.92% |
| Miscellaneous | \$ 900 | 0.17% | \$ 422 | 88.28% |
| | <u>\$ 524,833</u> | <u>100.00%</u> | <u>\$ (5,480)</u> | <u>-1.03%</u> |



Lombard Park District
Fund Summary - Proposed Budget Report
Swimming Pool Fund - 20
Fiscal Year 2013

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|----------------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 230 Fees & Admissions | \$ 428,647 | \$ 445,510 | \$ 428,347 | \$ 486,734 | \$ 486,733 | \$ 453,544 |
| 240 Rentals | \$ 42,529 | \$ 41,458 | \$ 42,660 | \$ 46,458 | \$ 47,358 | \$ 50,860 |
| 320 Merchandise for Resale | \$ 74,409 | \$ 67,649 | \$ 69,844 | \$ 71,859 | \$ 72,017 | \$ 71,699 |
| 340 Reimbursements & Contracts | \$ 12,921 | \$ 7,776 | \$ 14,250 | \$ - | \$ 12,741 | \$ 13,121 |
| 360 Miscellaneous Income | \$ 495 | \$ (120) | \$ 202 | \$ 1,061 | \$ 1,060 | \$ 202 |
| 410 Program Fees | \$ 86,966 | \$ 84,145 | \$ 92,496 | \$ 88,981 | \$ 88,980 | \$ 98,175 |
| TOTAL REVENUE | \$ 645,967 | \$ 646,418 | \$ 647,799 | \$ 695,093 | \$ 708,889 | \$ 687,601 |
| EXPENSE | | | | | | |
| 510 Employee Expenses | \$ 268,062 | \$ 252,709 | \$ 261,096 | \$ 274,926 | \$ 284,222 | \$ 269,957 |
| 520 Utilities | \$ 64,390 | \$ 51,034 | \$ 79,062 | \$ 48,260 | \$ 56,105 | \$ 69,100 |
| 530 Repairs & Improvements | \$ 3,738 | \$ 3,329 | \$ 5,050 | \$ 4,454 | \$ 5,058 | \$ 5,050 |
| 540 Supplies & Contracts | \$ 15,641 | \$ 12,266 | \$ 14,990 | \$ 16,445 | \$ 18,361 | \$ 12,423 |
| 550 Grounds Supplies | \$ 23,014 | \$ 16,359 | \$ 20,014 | \$ 18,156 | \$ 18,156 | \$ 19,223 |
| 560 Professional Services | \$ 3,000 | \$ 813 | \$ 3,063 | \$ 2,900 | \$ 2,900 | \$ 3,163 |
| 610 Marketing & Public Relations | \$ 12,632 | \$ 11,912 | \$ 12,749 | \$ 11,672 | \$ 12,258 | \$ 13,194 |
| 620 Permits & Licenses | \$ 1,280 | \$ 1,280 | \$ 1,850 | \$ 1,530 | \$ 1,530 | \$ 1,850 |
| 630 Merchandise - Cost of Sales | \$ 36,753 | \$ 30,003 | \$ 35,373 | \$ 35,164 | \$ 35,164 | \$ 35,528 |
| 640 Banking & Credit Card Fees | \$ 4,343 | \$ 4,404 | \$ 4,748 | \$ 6,543 | \$ 6,543 | \$ 6,662 |
| 670 Miscellaneous Expense | \$ 382 | \$ 629 | \$ 900 | \$ 478 | \$ 478 | \$ 900 |
| 710 Program Salaries | \$ 38,039 | \$ 36,769 | \$ 38,965 | \$ 34,625 | \$ 34,625 | \$ 45,233 |
| 720 Program Supplies | \$ 1,170 | \$ 1,251 | \$ 3,210 | \$ 1,098 | \$ 1,098 | \$ 2,450 |
| 730 Program Contractual Services | \$ 2,635 | \$ 1,983 | \$ 2,800 | \$ 2,314 | \$ 2,314 | \$ 3,300 |
| 900 Capital Expenditures | \$ 75,000 | \$ 70,926 | \$ 68,400 | \$ 43,614 | \$ 51,502 | \$ 36,800 |
| TOTAL EXPENSE | \$ 550,079 | \$ 495,667 | \$ 552,270 | \$ 502,179 | \$ 530,313 | \$ 524,833 |
| TOTAL REVENUE | \$ 645,967 | \$ 646,418 | \$ 647,799 | \$ 695,093 | \$ 708,889 | \$ 687,601 |
| TOTAL EXPENSE | \$ 550,079 | \$ 495,667 | \$ 552,270 | \$ 502,179 | \$ 530,313 | \$ 524,833 |
| NET INCOME/LOSS | \$ 95,888 | \$ 150,751 | \$ 95,529 | \$ 192,914 | \$ 178,576 | \$ 162,768 |

This page has intentionally been left blank.

DATE: 01/15/2013
 TIME: 08:59:32
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: PARADISE BAY

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| GENERAL | | | | | | | |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 20-00-00-510-1000 | SALARIES & WAGES FT | 49,870 | 52,934 | 55,186 | 51,339 | 54,575 | 56,187 |
| 20-00-00-510-1100 | IMRF | 5,702 | 7,034 | 7,147 | 5,839 | 7,067 | 7,608 |
| 20-00-00-510-1105 | FICA | 20,619 | 19,475 | 20,221 | 20,707 | 21,589 | 21,263 |
| 20-00-00-510-1210 | TRAVEL, MEETING & CONFERENCES | 894 | 869 | 1,985 | 950 | 1,985 | 1,985 |
| 20-00-00-510-1225 | PROFESSIONAL MEMBERSHIPS | 0 | 244 | 244 | 259 | 259 | 244 |
| 20-00-00-510-1230 | MILEAGE REIMBURSEMENT | 264 | 692 | 567 | 117 | 567 | 567 |
| TOTAL EMPLOYEE EXPENSES | | 77,349 | 81,248 | 85,350 | 79,211 | 86,042 | 87,854 |
| CAPITALS | | | | | | | |
| 20-00-00-900-9000 | CAPITALS | 75,000 | 70,926 | 68,400 | 43,614 | 51,502 | 36,800 |
| TOTAL CAPITALS | | 75,000 | 70,926 | 68,400 | 43,614 | 51,502 | 36,800 |
| TOTAL GENERAL | | 152,349 | 152,174 | 153,750 | 122,825 | 137,544 | 124,654 |
| TOTAL GENERAL | | 152,349 | 152,174 | 153,750 | 122,825 | 137,544 | 124,654 |
| TOTAL REVENUES | | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENSES | | 152,349 | 152,174 | 153,750 | 122,825 | 137,544 | 124,654 |
| SURPLUS (DEFICIT) | | (152,349) | (152,174) | (153,750) | (122,825) | (137,544) | (124,654) |

DATE: 01/15/2013
TIME: 08:59:50
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: PARADISE BAY

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|----------------------------------|---------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| FACILITIES | | | | | | | |
| REVENUES | | | | | | | |
| PARADISE BAY | | | | | | | |
| FEES & ADMISSIONS | | | | | | | |
| 20-25-60-230-0500 | SEASON PASS | 232,846 | 250,692 | 247,368 | 280,308 | 280,308 | 254,664 |
| 20-25-60-230-0505 | DAILY FEES - RESIDENT | 111,512 | 86,655 | 98,199 | 73,588 | 73,588 | 90,560 |
| 20-25-60-230-0510 | DAILY FEES - NON-RESIDENT | 84,289 | 108,163 | 82,780 | 132,837 | 132,837 | 108,320 |
| TOTAL FEES & ADMISSIONS | | 428,647 | 445,510 | 428,347 | 486,733 | 486,733 | 453,544 |
| RENTALS | | | | | | | |
| 20-25-60-240-0520 | GROUP RENTALS | 24,300 | 21,738 | 22,384 | 27,453 | 28,353 | 30,306 |
| 20-25-60-240-0535 | BIRTHDAY PARTY RENTALS | 5,419 | 4,336 | 4,585 | 6,350 | 6,350 | 6,867 |
| 20-25-60-240-0540 | PRIVATE PARTY RENTALS | 12,810 | 15,384 | 15,691 | 12,655 | 12,655 | 13,687 |
| TOTAL RENTALS | | 42,529 | 41,458 | 42,660 | 46,458 | 47,358 | 50,860 |
| MERCHANDISE SALES | | | | | | | |
| 20-25-60-320-0600 | CONCESSION SALES | 73,391 | 66,624 | 68,644 | 70,596 | 70,755 | 70,605 |
| 20-25-60-320-0605 | MERCHANDISE SALES | 1,018 | 1,025 | 1,200 | 1,262 | 1,262 | 1,094 |
| TOTAL MERCHANDISE SALES | | 74,409 | 67,649 | 69,844 | 71,858 | 72,017 | 71,699 |
| REIMBURSEMENTS & CONTRACTS | | | | | | | |
| 20-25-60-340-0760 | REIMBURSEMENT FROM PDRMA | 1,950 | 0 | 2,250 | 0 | 2,250 | 2,250 |
| 20-25-60-340-0765 | HOTEL & MOTEL GRANT | 10,971 | 7,776 | 12,000 | 0 | 10,491 | 10,871 |
| TOTAL REIMBURSEMENTS & CONTRACTS | | 12,921 | 7,776 | 14,250 | 0 | 12,741 | 13,121 |
| OTHER INCOME | | | | | | | |
| 20-25-60-360-0855 | STATE SALES TAX | 98 | 76 | 122 | 104 | 104 | 122 |
| 20-25-60-360-0860 | OVERAGE & SHORTAGE | 397 | (216) | 0 | 507 | 507 | 0 |
| 20-25-60-360-0865 | N.S.F. SERVICE CHARGE | 0 | 20 | 80 | 119 | 119 | 80 |
| 20-25-60-360-0875 | MISCELLANEOUS | 0 | 0 | 0 | 330 | 330 | 0 |
| TOTAL OTHER INCOME | | 495 | (120) | 202 | 1,060 | 1,060 | 202 |
| TOTAL PARADISE BAY | | 559,001 | 562,273 | 555,303 | 606,109 | 619,909 | 589,426 |
| TOTAL REVENUES: FACILITIES | | 559,001 | 562,273 | 555,303 | 606,109 | 619,909 | 589,426 |
| EXPENSES | | | | | | | |

DATE: 01/15/2013
 TIME: 08:59:50
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: PARADISE BAY

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | -----2012----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|--------------------------------|--------------------|--------------------|----------------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| PARADISE BAY | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 20-25-60-510-1030 | MANAGERS | 15,786 | 13,824 | 16,059 | 13,626 | 14,502 | 16,899 |
| 20-25-60-510-1035 | CASHIERS | 13,321 | 11,971 | 11,721 | 14,481 | 14,481 | 12,486 |
| 20-25-60-510-1040 | CONCESSIONS | 24,368 | 16,013 | 18,115 | 22,789 | 22,789 | 17,994 |
| 20-25-60-510-1045 | MAINTENANCE | 12,562 | 10,426 | 12,847 | 13,259 | 13,259 | 13,333 |
| 20-25-60-510-1050 | POOL GUARDS | 89,513 | 83,057 | 85,066 | 94,353 | 95,196 | 88,571 |
| 20-25-60-510-1055 | ATTENDANTS | 28,809 | 29,598 | 26,359 | 32,789 | 32,789 | 27,241 |
| 20-25-60-510-1200 | UNIFORMS | 5,831 | 6,212 | 4,829 | 4,414 | 4,414 | 4,829 |
| 20-25-60-510-1205 | WORKSHOPS & SEMINARS | 523 | 360 | 750 | 0 | 750 | 750 |
| TOTAL EMPLOYEE EXPENSES | | 190,713 | 171,461 | 175,746 | 195,711 | 198,180 | 182,103 |
| UTILITIES | | | | | | | |
| 20-25-60-520-1300 | ELECTRICITY | 25,399 | 26,216 | 26,345 | 19,665 | 26,345 | 27,662 |
| 20-25-60-520-1305 | NATURAL GAS | 15,536 | 5,751 | 19,594 | 4,147 | 4,850 | 15,585 |
| 20-25-60-520-1310 | WATER & SEWER | 20,917 | 16,513 | 30,401 | 21,092 | 21,092 | 21,843 |
| 20-25-60-520-1320 | TELEPHONE | 1,876 | 1,296 | 1,526 | 2,212 | 2,622 | 2,753 |
| 20-25-60-520-1330 | DSL LINE | 662 | 1,258 | 1,196 | 1,142 | 1,196 | 1,256 |
| TOTAL UTILITIES | | 64,390 | 51,034 | 79,062 | 48,258 | 56,105 | 69,099 |
| REPAIRS & IMPROVEMENTS | | | | | | | |
| 20-25-60-530-1400 | FACILITY REPAIRS | 3,076 | 2,791 | 4,150 | 3,694 | 4,099 | 4,150 |
| 20-25-60-530-1405 | BUILDING | 655 | 538 | 700 | 759 | 759 | 700 |
| 20-25-60-530-1415 | VANDALISM | 7 | 0 | 200 | 0 | 200 | 200 |
| TOTAL REPAIRS & IMPROVEMENTS | | 3,738 | 3,329 | 5,050 | 4,453 | 5,058 | 5,050 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 20-25-60-540-1535 | MAINT. OF EQUIPMENT - PLUMBING | 484 | 444 | 500 | 101 | 500 | 500 |
| 20-25-60-540-1540 | MAINTENANCE OF EQUIPMENT-HVAC | 0 | 194 | 700 | 1,430 | 1,430 | 700 |
| 20-25-60-540-1545 | MAINT. OF EQUIP.-HEATER/BOILER | 336 | 489 | 500 | 798 | 798 | 500 |
| 20-25-60-540-1550 | MAINTENANCE OF EQUIPMENT-PUMPS | 565 | 423 | 500 | 4,574 | 4,574 | 500 |
| 20-25-60-540-1555 | MAINT. OF EQUIPMENT-CONCESSION | 3,711 | 252 | 300 | 369 | 369 | 300 |
| 20-25-60-540-1565 | COMPUTER SUPPLIES & SOFTWARE | 584 | 474 | 500 | 786 | 786 | 675 |
| 20-25-60-540-1570 | OFFICE SUPPLIES | 390 | 822 | 700 | 689 | 689 | 700 |
| 20-25-60-540-1575 | JANITORIAL SUPPLIES | 3,028 | 3,444 | 3,200 | 3,180 | 3,602 | 3,200 |
| 20-25-60-540-1585 | BUILDING SUPPLIES | 774 | 307 | 700 | 761 | 761 | 700 |
| 20-25-60-540-1595 | PAINTING SUPPLIES | 148 | 586 | 500 | 284 | 284 | 500 |
| 20-25-60-540-1610 | MECHANICAL & TOOL SUPPLIES | 181 | 236 | 250 | 329 | 329 | 250 |

DATE: 01/15/2013
TIME: 08:59:50
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: PARADISE BAY

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| EXPENSES | | | | | | | |
| PARADISE BAY | | | | | | | |
| SUPPLIES & CONTRACTS | | | | | | | |
| 20-25-60-540-1615 | SAFETY SUPPLIES | 2,375 | 2,593 | 2,000 | 904 | 2,000 | 2,500 |
| 20-25-60-540-1655 | MAINT. CONTRACT-SLIDE COATING | 236 | 0 | 2,100 | 0 | 0 | 0 |
| 20-25-60-540-1665 | MAINT. CONTRACT - COMPUTERS | 2,109 | 1,762 | 1,798 | 2,235 | 2,235 | 1,397 |
| 20-25-60-540-1675 | SECURITY ALARM SYSTEM RENTAL | 720 | 240 | 742 | 0 | 0 | 0 |
| TOTAL SUPPLIES & CONTRACTS | | 15,641 | 12,266 | 14,990 | 16,440 | 18,357 | 12,422 |
| GROUND SUPPLIES | | | | | | | |
| 20-25-60-550-1705 | CHLORINE | 16,491 | 11,640 | 14,491 | 12,605 | 12,605 | 13,700 |
| 20-25-60-550-1710 | POOL CHEMICALS - OTHER | 6,523 | 4,719 | 5,523 | 5,550 | 5,550 | 5,523 |
| TOTAL GROUND SUPPLIES | | 23,014 | 16,359 | 20,014 | 18,155 | 18,155 | 19,223 |
| PROFESSIONAL SERVICES | | | | | | | |
| 20-25-60-560-1810 | AQUATIC AUDIT | 3,000 | 813 | 3,063 | 2,900 | 2,900 | 3,163 |
| TOTAL PROFESSIONAL SERVICES | | 3,000 | 813 | 3,063 | 2,900 | 2,900 | 3,163 |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 20-25-60-610-1900 | POSTAGE | 500 | 1,220 | 1,000 | 1,050 | 1,050 | 1,000 |
| 20-25-60-610-1910 | MARKETING & PUBLICITY | 664 | 327 | 800 | 523 | 800 | 800 |
| 20-25-60-610-1915 | PRINTING - GENERAL | 1,300 | 1,530 | 1,000 | 1,510 | 1,510 | 1,500 |
| 20-25-60-610-1930 | PAID ADVERTISING - DISPLAY | 6,999 | 6,252 | 6,849 | 5,952 | 5,952 | 6,849 |
| 20-25-60-610-1960 | RECOGNITION - EMPLOYEES | 1,095 | 645 | 1,000 | 690 | 1,000 | 1,000 |
| 20-25-60-610-1965 | RECOGNITIONS-PUBLIC RELATIONS | 0 | 0 | 100 | 0 | 0 | 100 |
| 20-25-60-610-1980 | PHOTO I.D. | 2,074 | 1,938 | 2,000 | 1,945 | 1,945 | 1,945 |
| TOTAL MARKETING & PUBLIC RELATIONS | | 12,632 | 11,912 | 12,749 | 11,670 | 12,257 | 13,194 |
| PERMITS & LICENSES | | | | | | | |
| 20-25-60-620-2100 | PERMITS & LICENSES | 1,280 | 1,280 | 1,850 | 1,530 | 1,530 | 1,850 |
| TOTAL PERMITS & LICENSES | | 1,280 | 1,280 | 1,850 | 1,530 | 1,530 | 1,850 |
| MERCHANDISE SALES | | | | | | | |
| 20-25-60-630-0600 | CONCESSION SALES | 35,744 | 29,285 | 34,373 | 34,448 | 34,448 | 34,528 |
| 20-25-60-630-0605 | MERCHANDISE SALES | 1,009 | 718 | 1,000 | 715 | 715 | 1,000 |
| TOTAL MERCHANDISE SALES | | 36,753 | 30,003 | 35,373 | 35,163 | 35,163 | 35,528 |

DATE: 01/15/2013
 TIME: 08:59:50
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: PARADISE BAY

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|----------------------------------|-----------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| PARADISE BAY | | | | | | | |
| BANKING & CREDIT CARD FEES | | | | | | | |
| 20-25-60-640-2105 | VISA & MASTERCARD | 2,188 | 2,601 | 2,630 | 2,731 | 2,731 | 2,736 |
| 20-25-60-640-2110 | BANKING FEES | 2,155 | 1,803 | 2,118 | 3,812 | 3,812 | 3,926 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL BANKING & CREDIT CARD FEES | | 4,343 | 4,404 | 4,748 | 6,543 | 6,543 | 6,662 |
| OTHER EXPENSE | | | | | | | |
| 20-25-60-670-2115 | MISCELLANEOUS EXPENSE | 154 | 245 | 400 | 0 | 0 | 400 |
| 20-25-60-670-2125 | SCHOLARSHIP EXPENSE | 228 | 384 | 500 | 478 | 478 | 500 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL OTHER EXPENSE | | 382 | 629 | 900 | 478 | 478 | 900 |
| TOTAL PARADISE BAY | | 355,886 | 303,490 | 353,545 | 341,301 | 354,726 | 349,194 |
| TOTAL FACILITIES | | 355,886 | 303,490 | 353,545 | 341,301 | 354,726 | 349,194 |
| | | | | | | | |
| TOTAL REVENUES | | 559,001 | 562,273 | 555,303 | 606,109 | 619,909 | 589,426 |
| TOTAL EXPENSES | | 355,886 | 303,490 | 353,545 | 341,301 | 354,726 | 349,194 |
| SURPLUS (DEFICIT) | | 203,115 | 258,783 | 201,758 | 264,808 | 265,183 | 240,232 |

DATE: 01/15/2013
TIME: 09:00:13
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: PARADISE BAY

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------|-----------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| ----- | | | | | | | 0 |
| BEGINNING BALANCE | | | | | | | 0 |
| PARASIDE BAY | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 20-85-00-410-8500 | PARENT TOT | 2,364 | 2,431 | 2,490 | 2,171 | 2,171 | 2,322 |
| 20-85-00-410-8505 | SPECIAL EVENTS | 146 | (5) | 2,000 | 242 | 242 | 2,000 |
| 20-85-00-410-8510 | SWIM LESSONS - YOUTH | 47,709 | 44,875 | 46,692 | 48,461 | 48,461 | 50,757 |
| 20-85-00-410-8515 | SWIM LESSONS - PARENT & TOT | 3,167 | 2,924 | 3,041 | 2,598 | 2,598 | 2,810 |
| 20-85-00-410-8520 | SNORKELING | 0 | 0 | 875 | 0 | 0 | 875 |
| 20-85-00-410-8525 | SWIM CAMP | 1,292 | 1,580 | 1,986 | 2,812 | 2,812 | 3,042 |
| 20-85-00-410-8530 | SWIM TEAM | 15,979 | 17,563 | 18,271 | 19,838 | 19,838 | 20,978 |
| 20-85-00-410-8535 | DIVE TEAM | 2,464 | 2,860 | 2,974 | 2,085 | 2,085 | 2,255 |
| 20-85-00-410-8540 | DIVING CLASS | 998 | 1,452 | 1,510 | 1,614 | 1,614 | 1,746 |
| 20-85-00-410-8545 | WATER EXERCISE | 3,788 | 3,780 | 3,932 | 2,505 | 2,505 | 2,709 |
| 20-85-00-410-8550 | LIFEGUARD TRAINING | 711 | 341 | 711 | 736 | 736 | 798 |
| 20-85-00-410-8555 | AFTERNOON ADVENTURES | 354 | 162 | 400 | 414 | 414 | 429 |
| 20-85-00-410-8560 | WATER SPORTS | 150 | 0 | 160 | 0 | 0 | 0 |
| 20-85-00-410-8565 | LIFEGUARD CERTIFICATION | 7,844 | 6,182 | 7,454 | 5,504 | 5,504 | 7,454 |
| TOTAL PROGRAM FEES | | 86,966 | 84,145 | 92,496 | 88,980 | 88,980 | 98,175 |
| TOTAL GENERAL | | 86,966 | 84,145 | 92,496 | 88,980 | 88,980 | 98,175 |
| TOTAL REVENUES: PARASIDE BAY | | 86,966 | 84,145 | 92,496 | 88,980 | 88,980 | 98,175 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 20-85-00-710-8510 | SWIM LESSONS - YOUTH | 29,289 | 27,912 | 28,829 | 22,498 | 22,498 | 29,311 |
| 20-85-00-710-8525 | SWIM CAMP | 0 | 0 | 0 | 1,200 | 1,200 | 1,200 |
| 20-85-00-710-8530 | SWIM TEAM | 6,994 | 7,433 | 8,316 | 7,923 | 7,923 | 9,900 |
| 20-85-00-710-8535 | DIVE TEAM | 0 | 0 | 0 | 1,592 | 1,592 | 2,282 |
| 20-85-00-710-8540 | DIVING CLASS | 0 | 0 | 0 | 600 | 600 | 600 |
| 20-85-00-710-8545 | WATER EXERCISE | 1,756 | 1,424 | 1,820 | 691 | 691 | 1,820 |
| 20-85-00-710-8555 | AFTERNOON ADVENTURES | 0 | 0 | 0 | 120 | 120 | 120 |
| TOTAL PROGRAM SALARIES | | 38,039 | 36,769 | 38,965 | 34,624 | 34,624 | 45,233 |
| PROGRAM SUPPLIES | | | | | | | |
| 20-85-00-720-8500 | PARENT TOT | 0 | 0 | 0 | 238 | 238 | 250 |
| 20-85-00-720-8505 | SPECIAL EVENTS | 342 | 0 | 2,000 | 221 | 221 | 1,000 |
| 20-85-00-720-8510 | SWIM LESSONS | 278 | 701 | 650 | 87 | 87 | 650 |
| 20-85-00-720-8530 | SWIM TEAM | 550 | 550 | 560 | 550 | 550 | 550 |
| TOTAL PROGRAM SUPPLIES | | 1,170 | 1,251 | 3,210 | 1,096 | 1,096 | 2,450 |

DATE: 01/15/2013
 TIME: 09:00:13
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: PARADISE BAY

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|---------------------------|-------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| PARASIDE BAY | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM CONTRACTUAL | | | | | | | |
| 20-85-00-730-8520 | SNORKELING | 0 | 0 | 700 | 0 | 0 | 700 |
| 20-85-00-730-8550 | LIFEGUARD TRAINING | 2,635 | 1,983 | 2,100 | 1,813 | 1,813 | 2,100 |
| 20-85-00-730-8565 | LIFEGUARD CERTIFICATION | 0 | 0 | 0 | 500 | 500 | 500 |
| TOTAL PROGRAM CONTRACTUAL | | 2,635 | 1,983 | 2,800 | 2,313 | 2,313 | 3,300 |
| TOTAL GENERAL | | 41,844 | 40,003 | 44,975 | 38,033 | 38,033 | 50,983 |
| TOTAL PARASIDE BAY | | 41,844 | 40,003 | 44,975 | 38,033 | 38,033 | 50,983 |
| | | | | | | | |
| TOTAL REVENUES | | 86,966 | 84,145 | 92,496 | 88,980 | 88,980 | 98,175 |
| TOTAL EXPENSES | | 41,844 | 40,003 | 44,975 | 38,033 | 38,033 | 50,983 |
| SURPLUS (DEFICIT) | | 45,122 | 44,142 | 47,521 | 50,947 | 50,947 | 47,192 |

**Lombard Park District
2013 Proposed Budget
Western Acres Golf Course – 30**

Western Acres golf course has hosted 20,257 rounds of golf, an increase of 33.1%, as of October 21. This is the highest amount of rounds since 2007, which had 22,688 rounds for the entire season. A lot of this increase can be attributed to a warm and dry summer. In fact, the course opened 26 days earlier than it did in 2011 due to the nice weather conditions. In addition, Groupons were offered during the year. There were 1,959 purchased for either a two-some or four-some of golf. As of October 21, a total of 1,246 were redeemed. Staff plans on offering this again in 2013. With the new recreation software, there will now be an online tee time offered through the District versus the third party that was used in 2012.

Staff is proposing that all *Daily Fees (431200)* for residents and non-residents remain the same. A resident round of golf will be \$15 on a weekday and \$18 on a weekend. Overall, staff has budgeted for 20,600 rounds to be played in 2013. It is estimated that 21,000 rounds is the breakeven point for operations at WAGC. In addition, staff will continue to offer the Advantage Card, which rewards golfer's one free round after golfing 10 paid rounds. In addition, WAGC will continue to offer bookings through GolfNow.com. The use of this service began in March and there have been 1,086 bookings through October 21. It appears that the use of GolfNow.com is exposing the course to a new market of WAGC golfers. *Lessons (8700)* had four session running with a total of 47 participants.

Golf tournaments (8705) will continue to be offered for special events such as night golf and family golf. Additional details will be included in the 2013 marketing plan. New in 2012 was a middle school golf instructional league. Staff has been working with Coach Miller, Head Girls Golf Coach at Glenbard East, to offer an opportunity for middle school girls to get three rounds of golf and instructional time at WAGC. The first year had very limited use yet staff will try this again in 2013. Fees for *Gas Carts (0580)* are proposed to be unchanged in 2013 and the rates will be \$10 for a single rider and \$16 for two riders.

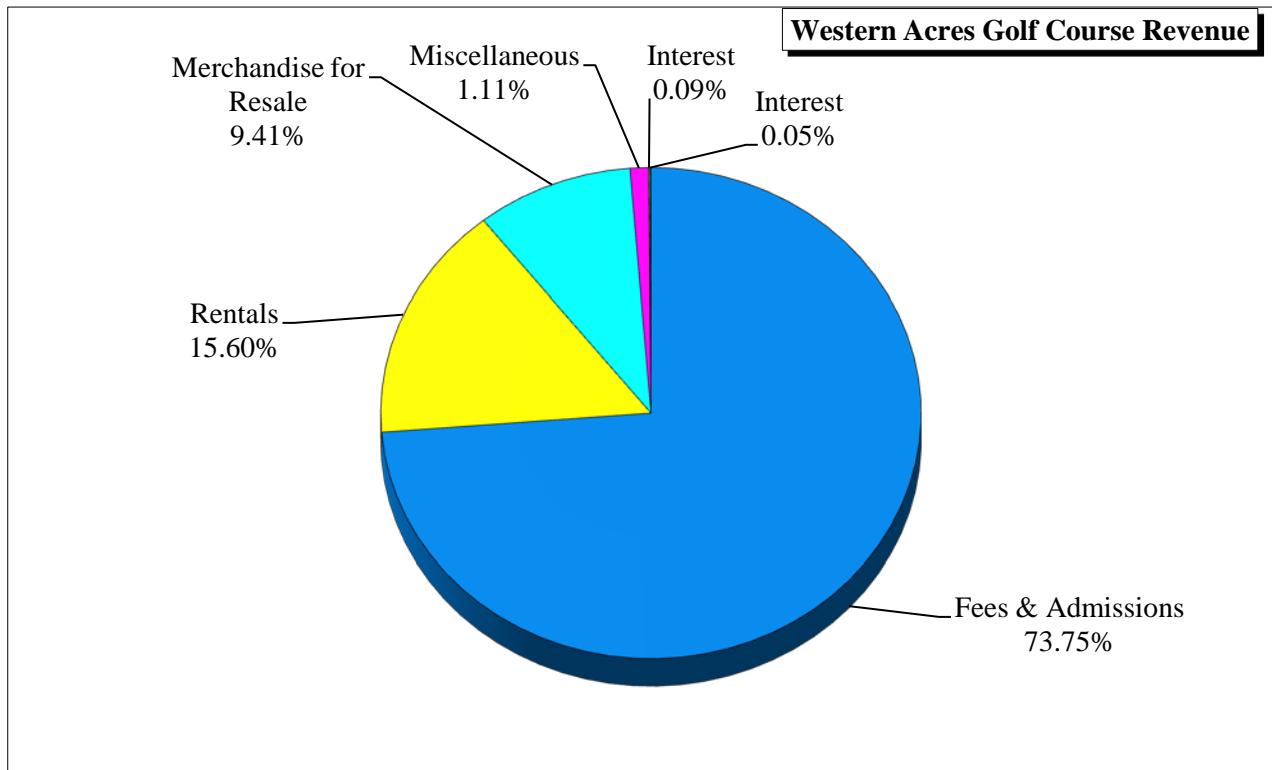
The Estimated 2013 *Salaries & Wages Full Time (1000)* includes 5.2% of the indirect wages and benefits for administrative staff that help oversee the golf course have been allocated to this line item.

The *Maintenance of Equipment (1515)* continues to remain high due to the aging fleet. Several important pieces of equipment need replacement yet staff will work to extend their useful life age. However, in the near future this equipment will have to be replaced. In fact staff has proposed the purchase of six new golf carts and has place six new golf carts on a "B" priority list.

Tool and Equipment Rental (1685) line item includes renting gas carts for our larger outings and rental of pumps and hoses if flooding occurs.

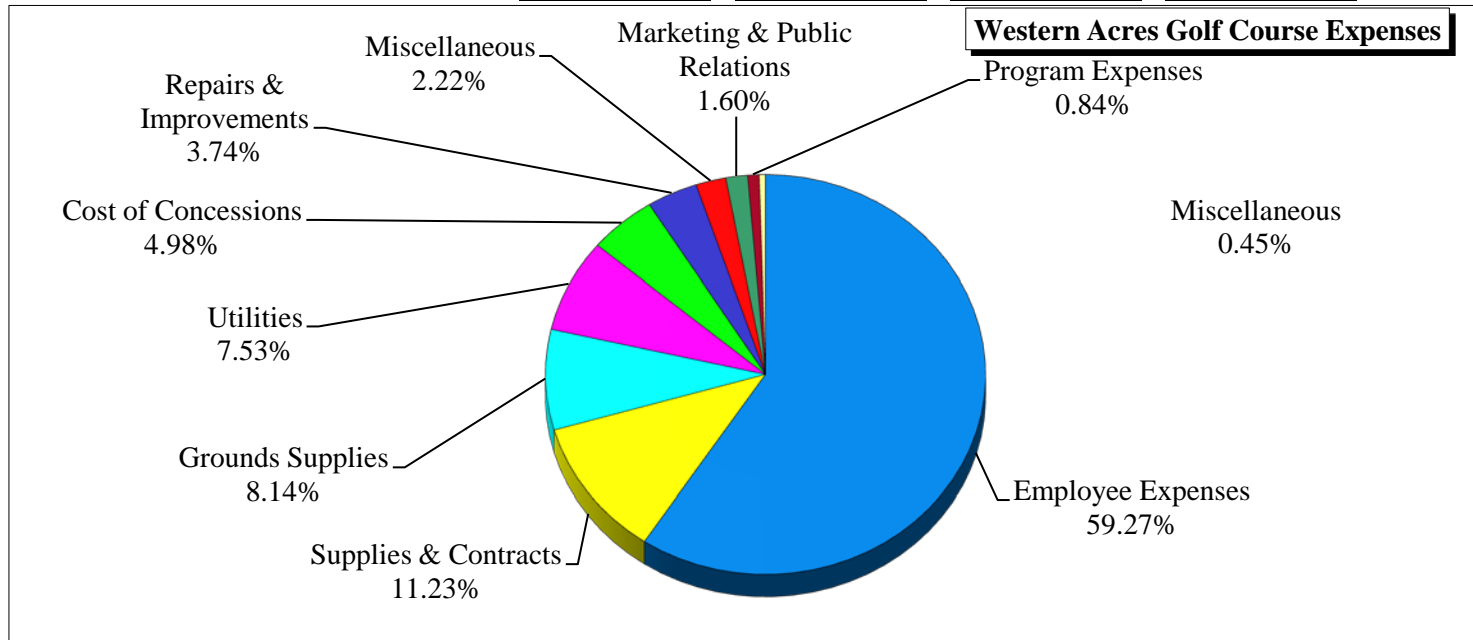
**LOMBARD PARK DISTRICT
WESTERN ACRES GOLF COURSE REVENUE
PROPOSED BUDGET 2013**

| Revenue Source | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|------------------------|--------------------------|---------------------|---|--------------------------------------|
| Fees & Admissions | \$ 299,593 | 73.75% | \$ 9,002 | 3.10% |
| Rentals | \$ 63,365 | 15.60% | \$ (386) | -0.61% |
| Merchandise for Resale | \$ 38,233 | 9.41% | \$ 569 | 1.51% |
| Program Fees | \$ 4,491 | 1.11% | \$ 400 | 9.78% |
| Miscellaneous | \$ 347 | 0.09% | \$ (1,410) | -80.26% |
| Interest | \$ 209 | 0.05% | \$ - | 0.00% |
| | <u>\$ 406,238</u> | <u>100.00%</u> | <u>\$ 8,175</u> | <u>2.05%</u> |



**LOMBARD PARK DISTRICT
WESTERN ACRES GOLF COURSE EXPENSES
PROPOSED BUDGET 2013**

| Expense | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|------------------------------|-----------------------------------|-----------------------------|---|---|
| Employee Expenses | \$ 246,517 | 59.27% | \$ 9,962 | 4.21% |
| Supplies & Contracts | \$ 46,713 | 11.23% | \$ 1,261 | 2.77% |
| Grounds Supplies | \$ 33,856 | 8.14% | \$ (1,352) | -3.84% |
| Utilities | \$ 31,317 | 7.53% | \$ 1,697 | 5.73% |
| Merchandise - Cost of Sales | \$ 20,710 | 4.98% | \$ (40) | -0.19% |
| Repairs & Improvements | \$ 15,550 | 3.74% | \$ (6,813) | -30.47% |
| Banking & Credit Card Fees | \$ 9,236 | 2.22% | \$ (303) | -3.17% |
| Marketing & Public Relations | \$ 6,650 | 1.60% | \$ (375) | -5.34% |
| Program Expenses | \$ 3,508 | 0.84% | \$ 244 | 7.46% |
| Miscellaneous | \$ 1,890 | 0.45% | \$ 35 | 1.89% |
| | <u>\$ 415,947</u> | <u>100.00%</u> | <u>\$ 4,316</u> | <u>1.05%</u> |



**Lombard Park District
Fund Summary - Proposed Budget Report
Golf Course Fund - 30
Fiscal Year 2013**

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|----------------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 220 Interest | \$ 187 | \$ 314 | \$ 129 | \$ (20) | \$ 209 | \$ 209 |
| 230 Fees & Admissions | \$ 158,336 | \$ 242,275 | \$ 244,426 | \$ 297,463 | \$ 290,592 | \$ 299,593 |
| 240 Rentals | \$ 36,079 | \$ 53,664 | \$ 56,634 | \$ 63,224 | \$ 63,751 | \$ 63,365 |
| 320 Merchandise for Resale | \$ 19,396 | \$ 29,946 | \$ 30,030 | \$ 37,464 | \$ 37,664 | \$ 38,233 |
| 360 Miscellaneous Income | \$ 10,670 | \$ 31,641 | \$ 850 | \$ 1,721 | \$ 1,757 | \$ 347 |
| 410 Program Fees | \$ 139 | \$ 400 | \$ 3,550 | \$ 3,911 | \$ 4,091 | \$ 4,491 |
| TOTAL REVENUE | \$ 224,807 | \$ 358,240 | \$ 335,619 | \$ 403,764 | \$ 398,063 | \$ 406,238 |
| EXPENSE | | | | | | |
| 510 Employee Expenses | \$ 197,479 | \$ 214,227 | \$ 218,939 | \$ 217,099 | \$ 236,555 | \$ 246,517 |
| 520 Utilities | \$ 25,619 | \$ 26,525 | \$ 29,389 | \$ 24,138 | \$ 29,620 | \$ 31,317 |
| 530 Repairs & Improvements | \$ 24,735 | \$ 11,975 | \$ 18,000 | \$ 22,365 | \$ 22,363 | \$ 15,550 |
| 540 Supplies & Contracts | \$ 38,857 | \$ 39,550 | \$ 44,823 | \$ 40,578 | \$ 45,452 | \$ 46,713 |
| 550 Grounds Supplies | \$ 39,288 | \$ 28,233 | \$ 33,000 | \$ 35,208 | \$ 35,208 | \$ 33,856 |
| 610 Marketing & Public Relations | \$ 5,599 | \$ 5,520 | \$ 7,400 | \$ 6,044 | \$ 7,025 | \$ 6,650 |
| 630 Merchandise - Cost of Sales | \$ 10,640 | \$ 18,604 | \$ 18,820 | \$ 20,474 | \$ 20,750 | \$ 20,710 |
| 640 Banking & Credit Card Fees | \$ 6,768 | \$ 8,240 | \$ 8,692 | \$ 9,390 | \$ 9,539 | \$ 9,236 |
| 670 Miscellaneous Expense | \$ 81,970 | \$ 14,918 | \$ 2,000 | \$ 1,855 | \$ 1,855 | \$ 1,890 |
| 710 Program Salaries | \$ 233 | \$ - | \$ - | \$ 2,865 | \$ 2,865 | \$ 3,008 |
| 720 Program Supplies | \$ - | \$ - | \$ 1,000 | \$ 400 | \$ 400 | \$ 500 |
| TOTAL EXPENSE | \$ 431,188 | \$ 367,792 | \$ 382,063 | \$ 380,414 | \$ 411,631 | \$ 415,947 |
| TOTAL REVENUE | \$ 224,807 | \$ 358,240 | \$ 335,619 | \$ 403,764 | \$ 398,063 | \$ 406,238 |
| TOTAL EXPENSE | \$ 431,188 | \$ 367,792 | \$ 382,063 | \$ 380,414 | \$ 411,631 | \$ 415,947 |
| NET INCOME/LOSS | \$ (206,381) | \$ (9,552) | \$ (46,444) | \$ 23,350 | \$ (13,567) | \$ (9,709) |

This page has intentionally been left blank.

DATE: 01/15/2013
TIME: 09:00:43
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: WESTERN ACRES GOLF COURSE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|---------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GENERAL | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| INTEREST | | | | | | | |
| 30-00-00-220-0450 | INVESTMENT INTEREST | 187 | 314 | 129 | (19) | 209 | 209 |
| TOTAL INTEREST | | 187 | 314 | 129 | (19) | 209 | 209 |
| TOTAL GENERAL | | 187 | 314 | 129 | (19) | 209 | 209 |
| TOTAL REVENUES: GENERAL | | 187 | 314 | 129 | (19) | 209 | 209 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 30-00-00-510-1000 | SALARIES & WAGES FT | 92,203 | 92,243 | 94,953 | 84,830 | 94,915 | 98,553 |
| 30-00-00-510-1025 | OVERTIME | 477 | 186 | 0 | 0 | 0 | 0 |
| 30-00-00-510-1100 | IMRF | 13,066 | 13,118 | 15,347 | 12,229 | 15,685 | 16,999 |
| 30-00-00-510-1105 | FICA | 11,728 | 12,507 | 13,232 | 12,384 | 14,572 | 15,324 |
| 30-00-00-510-1110 | MEDICAL INSURANCE PREMIUM | 13,740 | 12,662 | 14,701 | 12,268 | 13,387 | 14,358 |
| 30-00-00-510-1115 | EAP | 0 | 0 | 0 | 30 | 34 | 34 |
| 30-00-00-510-1120 | LIFE INSURANCE | 197 | 131 | 148 | 155 | 170 | 178 |
| 30-00-00-510-1125 | DENTAL INSURANCE | 777 | 986 | 1,185 | 740 | 808 | 824 |
| 30-00-00-510-1130 | SELF - INSURANCE | 1,351 | 399 | 461 | 445 | 481 | 512 |
| 30-00-00-510-1200 | UNIFORMS | 934 | 681 | 900 | 761 | 761 | 975 |
| 30-00-00-510-1210 | WORKSHOPS & SEMINARS | 48 | 0 | 0 | 0 | 0 | 0 |
| 30-00-00-510-1225 | PROFESSIONAL MEMBERSHIPS | 149 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EMPLOYEE EXPENSES | | 134,670 | 132,913 | 140,927 | 123,842 | 140,813 | 147,757 |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 30-00-00-610-1960 | RECOGNITION - EMPLOYEES | 100 | 300 | 300 | 138 | 150 | 150 |
| TOTAL MARKETING & PUBLIC RELATIONS | | 100 | 300 | 300 | 138 | 150 | 150 |
| TOTAL GENERAL | | 134,770 | 133,213 | 141,227 | 123,980 | 140,963 | 147,907 |
| TOTAL GENERAL | | 134,770 | 133,213 | 141,227 | 123,980 | 140,963 | 147,907 |
| TOTAL REVENUES | | 187 | 314 | 129 | (19) | 209 | 209 |
| TOTAL EXPENSES | | 134,770 | 133,213 | 141,227 | 123,980 | 140,963 | 147,907 |
| SURPLUS (DEFICIT) | | (134,583) | (132,899) | (141,098) | (123,999) | (140,754) | (147,698) |

DATE: 01/15/2013
TIME: 09:01:00
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: WESTERN ACRES GOLF COURSE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|----------------------------------|----------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| FACILITIES | | | | | | | |
| REVENUES | | | | | | | |
| WESTERN ACRESE - CLUBHOUSE | | | | | | | |
| FEES & ADMISSIONS | | | | | | | |
| 30-25-90-230-0505 | DAILY FEES - RESIDENT | 145,381 | 192,742 | 196,582 | 258,797 | 251,003 | 257,564 |
| 30-25-90-230-0525 | GOLF LEAGUES | 7,408 | 33,439 | 34,442 | 27,633 | 28,183 | 29,029 |
| 30-25-90-230-0530 | GOLF OUTINGS | 5,547 | 16,094 | 13,402 | 11,032 | 11,405 | 13,000 |
| TOTAL FEES & ADMISSIONS | | 158,336 | 242,275 | 244,426 | 297,462 | 290,591 | 299,593 |
| RENTALS | | | | | | | |
| 30-25-90-240-0545 | RENTAL INCOME | 3,583 | 1,968 | 2,000 | 1,843 | 2,300 | 2,250 |
| 30-25-90-240-0570 | CLUBS | 390 | 900 | 910 | 1,155 | 1,125 | 1,143 |
| 30-25-90-240-0575 | BALLS USED IN DRIVING AREA | 480 | 862 | 853 | 1,168 | 1,168 | 1,139 |
| 30-25-90-240-0580 | GAS CARTS | 26,968 | 45,526 | 46,669 | 55,139 | 55,239 | 55,145 |
| 30-25-90-240-0585 | HAND CARTS | 3,458 | 4,288 | 4,402 | 3,619 | 3,619 | 3,687 |
| 30-25-90-240-0590 | PERMANENT TEE TIMES | 1,200 | 120 | 1,800 | 300 | 300 | 0 |
| TOTAL RENTALS | | 36,079 | 53,664 | 56,634 | 63,224 | 63,751 | 63,364 |
| MERCHANDISE SALES | | | | | | | |
| 30-25-90-320-0600 | CONCESSION SALES | 16,933 | 24,953 | 25,669 | 31,078 | 31,178 | 31,552 |
| 30-25-90-320-0605 | MERCHANDISE SALES | 2,463 | 4,993 | 4,361 | 6,385 | 6,486 | 6,681 |
| TOTAL MERCHANDISE SALES | | 19,396 | 29,946 | 30,030 | 37,463 | 37,664 | 38,233 |
| OTHER INCOME | | | | | | | |
| 30-25-90-360-0855 | STATE SALES TAX | 28 | 33 | 125 | 57 | 94 | 96 |
| 30-25-90-360-0860 | OVERAGE & SHORTAGE | 28 | (122) | 500 | 666 | 666 | 250 |
| 30-25-90-360-0875 | MISCELLANEOUS | 10,614 | 31,730 | 225 | 996 | 996 | 0 |
| TOTAL OTHER INCOME | | 10,670 | 31,641 | 850 | 1,719 | 1,756 | 346 |
| TOTAL WESTERN ACRESE - CLUBHOUSE | | 224,481 | 357,526 | 331,940 | 399,868 | 393,762 | 401,536 |
| TOTAL REVENUES: FACILITIES | | 224,481 | 357,526 | 331,940 | 399,868 | 393,762 | 401,536 |
| EXPENSES | | | | | | | |
| WESTERN ACRES CLUBHOUSE | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 30-25-90-510-1035 | CASHIERS | 21,280 | 31,388 | 27,500 | 37,285 | 37,922 | 41,981 |
| 30-25-90-510-1060 | STARTER | 6,819 | 10,575 | 11,100 | 13,641 | 13,797 | 13,797 |
| 30-25-90-510-1065 | BUILDING SUPERVISOR | 0 | 0 | 0 | 0 | 500 | 500 |
| 30-25-90-510-1075 | BEVERAGE CART ATTENDANT | 0 | 0 | 850 | 0 | 0 | 0 |
| TOTAL EMPLOYEE EXPENSES | | 28,099 | 41,963 | 39,450 | 50,926 | 52,219 | 56,278 |

DATE: 01/15/2013
 TIME: 09:01:00
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: WESTERN ACRES GOLF COURSE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| WESTERN ACRES CLUBHOUSE | | | | | | | |
| UTILITIES | | | | | | | |
| 30-25-90-520-1300 | ELECTRICITY | 10,935 | 10,229 | 10,822 | 10,127 | 11,693 | 12,277 |
| 30-25-90-520-1305 | NATURAL GAS | 1,876 | 1,733 | 2,570 | 937 | 1,819 | 1,910 |
| 30-25-90-520-1310 | WATER & SEWER | 1,061 | 951 | 1,242 | 1,150 | 1,700 | 1,904 |
| 30-25-90-520-1320 | TELEPHONE | 1,387 | 2,335 | 2,730 | 2,088 | 2,730 | 2,867 |
| 30-25-90-520-1330 | DSL LINE | 2,751 | 3,536 | 3,262 | 3,442 | 3,643 | 3,825 |
| 30-25-90-520-1335 | REFUSE | 2,731 | 2,870 | 2,837 | 2,484 | 2,705 | 2,840 |
| TOTAL UTILITIES | | 20,741 | 21,654 | 23,463 | 20,228 | 24,290 | 25,623 |
| REPAIRS & IMPROVEMENTS | | | | | | | |
| 30-25-90-530-1405 | BUILDING | 529 | 702 | 1,000 | 1,869 | 1,869 | 1,050 |
| TOTAL REPAIRS & IMPROVEMENTS | | 529 | 702 | 1,000 | 1,869 | 1,869 | 1,050 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 30-25-90-540-1515 | MAINTENANCE OF EQUIPMENT | 0 | 0 | 0 | 547 | 547 | 300 |
| 30-25-90-540-1555 | MAINT. OF EQUIP. CONCESSIONS | 0 | 0 | 0 | 2,187 | 2,187 | 1,963 |
| 30-25-90-540-1565 | COMPUTER SUPPLIES & SOFTWARE | 350 | 251 | 350 | 115 | 200 | 200 |
| 30-25-90-540-1570 | OFFICE SUPPLIES | 142 | 140 | 300 | 388 | 388 | 300 |
| 30-25-90-540-1585 | BUILDING SUPPLIES | 785 | 160 | 700 | 196 | 296 | 500 |
| 30-25-90-540-1595 | JANITORIAL SUPPLIES | 703 | 982 | 850 | 885 | 885 | 900 |
| 30-25-90-540-1615 | SAFETY SUPPLIES | 113 | 21 | 175 | 0 | 0 | 175 |
| 30-25-90-540-1630 | CLUBHOUSE SUPPLIES | 2,301 | 1,355 | 2,500 | 2,644 | 2,644 | 2,500 |
| 30-25-90-540-1635 | OUTING SUPPLIES | 303 | 340 | 500 | 189 | 250 | 500 |
| 30-25-90-540-1665 | MAINT. CONTRACT - COMPUTERS | 4,429 | 3,233 | 3,595 | 4,251 | 4,251 | 2,795 |
| 30-25-90-540-1670 | MAINT. CONTRACT - PEST CONTROL | 684 | 712 | 700 | 671 | 700 | 735 |
| 30-25-90-540-1675 | SECURITY ALARM SYSTEM RENTAL | 1,290 | 1,645 | 1,795 | 1,560 | 1,755 | 1,885 |
| TOTAL SUPPLIES & CONTRACTS | | 11,100 | 8,839 | 11,465 | 13,633 | 14,103 | 12,753 |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 30-25-90-610-1900 | POSTAGE | 300 | 0 | 300 | 0 | 100 | 200 |
| 30-25-90-610-1910 | MARKETING & PUBLICITY | 1,076 | 646 | 1,000 | 1,175 | 1,175 | 1,000 |
| 30-25-90-610-1915 | PRINTING - GENERAL | 1,260 | 634 | 1,100 | 486 | 1,100 | 1,100 |
| 30-25-90-610-1925 | PAID ADVERTISING - DISPLAY | 2,863 | 3,940 | 4,500 | 4,244 | 4,500 | 4,000 |
| 30-25-90-610-1930 | PAID ADVERTISING-CLASSIFIED AD | 0 | 0 | 200 | 0 | 0 | 200 |
| TOTAL MARKETING & PUBLIC RELATIONS | | 5,499 | 5,220 | 7,100 | 5,905 | 6,875 | 6,500 |

DATE: 01/15/2013
 TIME: 09:01:00
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: WESTERN ACRES GOLF COURSE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-----------------------------------|---------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILITIES | | | | | | | |
| WESTERN ACRES CLUBHOUSE | | | | | | | |
| MERCHANDISE - COST OF SALES | | | | | | | |
| 30-25-90-630-0600 | CONCESSION SALES | 9,920 | 15,440 | 16,320 | 17,749 | 17,749 | 17,510 |
| 30-25-90-630-0605 | MERCHANDISE COST OF SALES | 720 | 3,164 | 2,500 | 2,723 | 3,000 | 3,200 |
| TOTAL MERCHANDISE - COST OF SALES | | 10,640 | 18,604 | 18,820 | 20,472 | 20,749 | 20,710 |
| BANKING & CREDIT CARD FEES | | | | | | | |
| 30-25-90-640-2105 | VISA & MASTERCARD | 3,536 | 5,536 | 5,714 | 6,542 | 6,692 | 6,284 |
| 30-25-90-640-2110 | BANKING FEES | 3,232 | 2,704 | 2,978 | 2,847 | 2,847 | 2,952 |
| TOTAL BANKING & CREDIT CARD FEES | | 6,768 | 8,240 | 8,692 | 9,389 | 9,539 | 9,236 |
| OTHER EXPENSE | | | | | | | |
| 30-25-90-670-2100 | PERMITS & LICENSES | 1,700 | 1,720 | 1,700 | 1,855 | 1,855 | 1,890 |
| 30-25-90-670-2120 | MISCELLANEOUS EXPENSE | 80,270 | 13,198 | 300 | 0 | 0 | 0 |
| TOTAL OTHER EXPENSE | | 81,970 | 14,918 | 2,000 | 1,855 | 1,855 | 1,890 |
| TOTAL WESTERN ACRES CLUBHOUSE | | 165,346 | 120,140 | 111,990 | 124,277 | 131,499 | 134,040 |
| WESTERN ACRES - MAINTENANCE | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 30-25-91-510-1070 | GROUND MAINTENANCE | 32,864 | 36,018 | 35,862 | 38,680 | 39,880 | 39,026 |
| 30-25-91-510-1080 | GROUND MECHANIC | 1,846 | 3,333 | 2,700 | 3,643 | 3,643 | 3,455 |
| TOTAL EMPLOYEE EXPENSES | | 34,710 | 39,351 | 38,562 | 42,323 | 43,523 | 42,481 |
| UTILITIES | | | | | | | |
| 30-25-91-520-1300 | ELECTRICITY | 2,523 | 2,150 | 2,835 | 1,877 | 2,544 | 2,671 |
| 30-25-91-520-1305 | NATURAL GAS | 885 | 903 | 1,124 | 524 | 731 | 768 |
| 30-25-91-520-1310 | WATER & SEWER | 1,097 | 1,181 | 1,277 | 942 | 1,392 | 1,559 |
| 30-25-91-520-1320 | TELEPHONE | 373 | 637 | 690 | 560 | 662 | 695 |
| TOTAL UTILITIES | | 4,878 | 4,871 | 5,926 | 3,903 | 5,329 | 5,693 |
| REPAIRS & IMPROVEMENTS | | | | | | | |
| 30-25-91-530-1400 | FACILITY REPAIRS | 9,475 | 10,829 | 10,500 | 11,731 | 11,731 | 10,500 |
| 30-25-91-530-1405 | IRRIGATION SYSTEM | 14,731 | 444 | 6,500 | 8,763 | 8,763 | 4,000 |
| TOTAL REPAIRS & IMPROVEMENTS | | 24,206 | 11,273 | 17,000 | 20,494 | 20,494 | 14,500 |

DATE: 01/15/2013
TIME: 09:01:00
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: WESTERN ACRES GOLF COURSE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-----------------------------------|-------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| FACILIITIES | | | | | | | |
| WESTERN ACRES - MAINTENANCE | | | | | | | |
| SUPPLIES & CONTRACTS | | | | | | | |
| 30-25-91-540-1500 | GASOLINE | 4,031 | 4,635 | 4,761 | 6,901 | 7,448 | 7,821 |
| 30-25-91-540-1505 | DIESEL | 4,721 | 5,388 | 5,668 | 4,540 | 5,668 | 5,951 |
| 30-25-91-540-1510 | OIL, GREASE & OTHER FLUIDS | 711 | 696 | 800 | 162 | 662 | 800 |
| 30-25-91-540-1515 | MAINTENANCE OF EQUIPMENT | 10,223 | 14,233 | 14,464 | 12,508 | 13,100 | 14,000 |
| 30-25-91-540-1610 | MECHANICAL & TOOL SUPPLIES | 74 | 0 | 200 | 0 | 0 | 200 |
| 30-25-91-540-1640 | SUPPLIES | 5,421 | 3,601 | 5,000 | 877 | 2,387 | 2,683 |
| 30-25-91-540-1645 | CANINE SUPPLIES | 1,055 | 358 | 500 | 244 | 500 | 500 |
| 30-25-91-540-1685 | TOOL & EQUIPMENT - RENTAL | 722 | 615 | 900 | 530 | 530 | 900 |
| 30-25-91-540-1690 | PORT-O-LET RENTALS | 799 | 1,185 | 1,065 | 1,176 | 1,052 | 1,105 |
| TOTAL SUPPLIES & CONTRACTS | | 27,757 | 30,711 | 33,358 | 26,938 | 31,347 | 33,960 |
| GROUND SUPPLIES | | | | | | | |
| 30-25-91-550-1700 | CHEMICALS | 11,124 | 15,521 | 17,000 | 19,298 | 19,298 | 17,510 |
| 30-25-91-550-1715 | FERTILIZER & LANDSCAPE SUPPLY | 11,213 | 10,056 | 11,000 | 11,015 | 11,015 | 11,346 |
| 30-25-91-550-1725 | TREES, SHRUBS, SOD & SEED | 16,951 | 2,656 | 5,000 | 4,893 | 4,893 | 5,000 |
| TOTAL GROUND SUPPLIES | | 39,288 | 28,233 | 33,000 | 35,206 | 35,206 | 33,856 |
| TOTAL WESTERN ACRES - MAINTENANCE | | 130,839 | 114,439 | 127,846 | 128,864 | 135,899 | 130,490 |
| TOTAL FACILIITIES | | 296,185 | 234,579 | 239,836 | 253,141 | 267,398 | 264,530 |
| | | | | | | | |
| TOTAL REVENUES | | 224,481 | 357,526 | 331,940 | 399,868 | 393,762 | 401,536 |
| TOTAL EXPENSES | | 296,185 | 234,579 | 239,836 | 253,141 | 267,398 | 264,530 |
| SURPLUS (DEFICIT) | | (71,704) | 122,947 | 92,104 | 146,727 | 126,364 | 137,006 |

DATE: 01/15/2013
TIME: 09:01:19
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: WESTERN ACRES GOLF COURSE

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|-------------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| WESTERN ACRES | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM FEES | | | | | | | |
| 30-90-00-410-8700 | LESSONS | 139 | 400 | 1,750 | 3,286 | 3,466 | 3,591 |
| 30-90-00-410-8705 | TOURNAMENTS | 0 | 0 | 1,800 | 625 | 625 | 900 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL PROGRAM FEES | | 139 | 400 | 3,550 | 3,911 | 4,091 | 4,491 |
| TOTAL GENERAL | | 139 | 400 | 3,550 | 3,911 | 4,091 | 4,491 |
| TOTAL REVENUES: WESTERN ACRES | | 139 | 400 | 3,550 | 3,911 | 4,091 | 4,491 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROGRAM SALARIES | | | | | | | |
| 30-90-00-710-8700 | LESSON SALARIES | 233 | 0 | 0 | 2,864 | 2,864 | 3,008 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL PROGRAM SALARIES | | 233 | 0 | 0 | 2,864 | 2,864 | 3,008 |
| PROGRAM SUPPLIES | | | | | | | |
| 30-90-00-720-8705 | TOURNAMENTS | 0 | 0 | 1,000 | 400 | 400 | 500 |
| | | ----- | ----- | ----- | ----- | ----- | ----- |
| TOTAL PROGRAM SUPPLIES | | 0 | 0 | 1,000 | 400 | 400 | 500 |
| TOTAL GENERAL | | 233 | 0 | 1,000 | 3,264 | 3,264 | 3,508 |
| TOTAL WESTERN ACRES | | 233 | 0 | 1,000 | 3,264 | 3,264 | 3,508 |
| | | | | | | | |
| TOTAL REVENUES | | 139 | 400 | 3,550 | 3,911 | 4,091 | 4,491 |
| TOTAL EXPENSES | | 233 | 0 | 1,000 | 3,264 | 3,264 | 3,508 |
| SURPLUS (DEFICIT) | | (94) | 400 | 2,550 | 647 | 827 | 983 |

This page has intentionally been left blank.

**Lombard Park District
2013 Proposed Budget
Special Recreation Fund – 40**

*Special programs for special people....*recreational and leisure services are available to our disabled population through the Northeast Special Recreation Association (NEDSRA).

The NEDSRA Board of Directors consists of one representative from each participating Park District. The Board is responsible for establishing all major policies and changes therein and for approving all budgets, capital outlay, programming and master plans.

The Special Recreation Fund is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies to NEDSRA, to provide special recreation programs for the physically and mentally handicapped. All capital projects for 2013 were identified through the 2012 ADA Master Plan and are listed in the Capital Projects section of the Budget. The schedule may vary slightly based any needs that arise during the year.

The 2013 NEDSRA budget was determined using the new funding mechanism approved during 2004. In addition to the \$264,364 of ADA improvements which is being levied in the current year and reflected below, there will be \$163,584 of ADA Capital improvements being carried over from the 2012 budget.

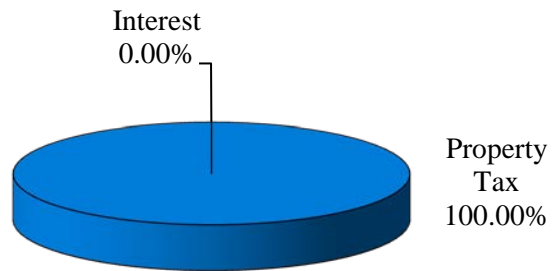
**Tax Levy Estimate
2013 Proposed Budget**

| | | |
|---------------------------------|-----------|----------------|
| 2011/12 Contribution | \$ | 282,062 |
| Expected Increase Per Agreement | \$ | 4,000 |
| Inclusion Costs | \$ | 1,500 |
| ADA Training | \$ | 2,500 |
| Lombard ADA – District Wide | \$ | <u>264,364</u> |
| Lombard Levy | \$ | 554,407 |
| Lombard Receivable From NEDSRA | \$ | 266,842 |
| Net to NEDSRA | \$ | 287,565 |

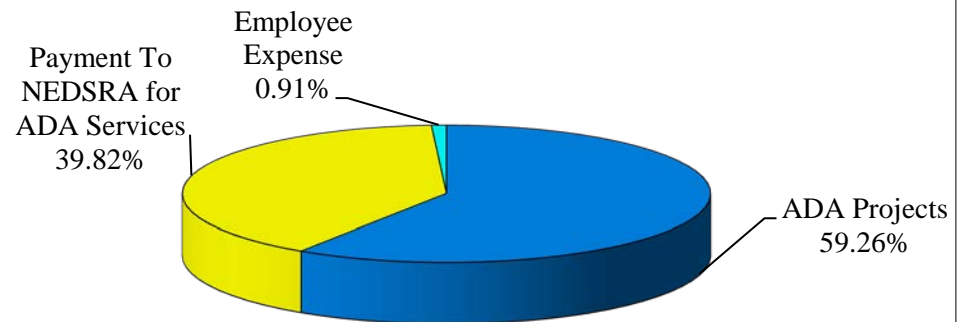
LOMBARD PARK DISTRICT
SPECIAL RECREATION FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2013

| Revenue Source | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|------------------------------------|--------------------------|---------------------|---|--------------------------------------|
| Property Tax | \$ 554,407 | 100.00% | \$ 16,148 | 3.00% |
| Interest | \$ 22 | 0.00% | \$ (1) | -4.35% |
| | <u>\$ 554,429</u> | <u>100.00%</u> | <u>\$ 16,147</u> | <u>3.00%</u> |
| Expenditures | | | | |
| ADA Capital Projects | \$ 427,948 | 59.26% | \$ 34,327 | 8.72% |
| Payment To NEDSRA for ADA Services | \$ 287,565 | 39.82% | \$ 3,996 | 1.41% |
| Employee Expense | \$ 6,600 | 0.91% | \$ 4,100 | 164.00% |
| | <u>\$ 722,113</u> | <u>100.00%</u> | <u>\$ 42,423</u> | <u>6.24%</u> |

Special Recreation Fund Revenue



Special Recreation Fund Expenditures



**Lombard Park District
Fund Summary - Proposed Budget Report
Special Recreation Fund - 40
Fiscal Year 2013**

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|-----------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 210 Taxes | \$ 620,034 | \$ 582,330 | \$ 589,190 | \$ 529,475 | \$ 538,259 | \$ 554,407 |
| 220 Interest | \$ 31 | \$ 13 | \$ 12 | \$ 3 | \$ 23 | \$ 22 |
| TOTAL REVENUE | \$ 620,065 | \$ 582,343 | \$ 589,202 | \$ 529,478 | \$ 538,282 | \$ 554,429 |
| EXPENSE | | | | | | |
| 510 Employee Expenses | \$ - | \$ - | \$ 2,500 | \$ 1,227 | \$ 2,500 | \$ 6,600 |
| 650 Special Recreation | \$ 271,785 | \$ 279,065 | \$ 284,758 | \$ 289,926 | \$ 283,569 | \$ 287,565 |
| 660 Interfund Transfers Out | \$ 348,330 | \$ 192,627 | \$ - | \$ - | \$ 393,621 | \$ - |
| 900 Capital Expenditures | \$ - | \$ - | \$ 301,944 | \$ 98,536 | \$ - | \$ 427,948 |
| TOTAL EXPENSE | \$ 620,115 | \$ 471,692 | \$ 589,202 | \$ 389,689 | \$ 679,690 | \$ 722,113 |
| TOTAL REVENUE | \$ 620,065 | \$ 582,343 | \$ 589,202 | \$ 529,478 | \$ 538,282 | \$ 554,429 |
| TOTAL EXPENSE | \$ 620,115 | \$ 471,692 | \$ 589,202 | \$ 389,689 | \$ 679,690 | \$ 722,113 |
| NET INCOME/LOSS | \$ (50) | \$ 110,651 | \$ - | \$ 139,789 | \$ (141,408) | \$ (167,684) |

DATE: 01/14/2013
 TIME: 16:47:38
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: SPECIAL RECREATION FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GENERAL | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| TAXES | | | | | | | |
| 40-00-00-210-0405 | REAL ESTATE TAXES - CURRENT | 620,034 | 582,330 | 589,190 | 529,475 | 538,259 | 554,407 |
| TOTAL TAXES | | 620,034 | 582,330 | 589,190 | 529,475 | 538,259 | 554,407 |
| INTEREST | | | | | | | |
| 40-00-00-220-0450 | INVESTMENT INTEREST | 6 | 10 | 5 | (1) | 19 | 19 |
| 40-00-00-220-0455 | REAL ESTATE TAX INTEREST | 25 | 3 | 7 | 4 | 4 | 3 |
| TOTAL INTEREST | | 31 | 13 | 12 | 3 | 23 | 22 |
| TOTAL GENERAL | | 620,065 | 582,343 | 589,202 | 529,478 | 538,282 | 554,429 |
| TOTAL REVENUES: GENERAL | | 620,065 | 582,343 | 589,202 | 529,478 | 538,282 | 554,429 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 40-00-00-510-1210 | TRAVEL, MEETING & CONFERENCES | 0 | 0 | 2,500 | 1,226 | 2,500 | 6,600 |
| TOTAL EMPLOYEE EXPENSES | | 0 | 0 | 2,500 | 1,226 | 2,500 | 6,600 |
| PAYMENT TO NEDSRA | | | | | | | |
| 40-00-00-650-2000 | PAYMENT TO NEDSRA | 271,703 | 279,062 | 283,251 | 289,924 | 282,065 | 286,062 |
| 40-00-00-650-2005 | INTEREST TO NEDSRA | 25 | 3 | 7 | 1 | 4 | 3 |
| 40-00-00-650-2010 | PROGRAM INTEGRATION EXPENSE | 57 | 0 | 1,500 | 0 | 1,500 | 1,500 |
| TOTAL PAYMENT TO NEDSRA | | 271,785 | 279,065 | 284,758 | 289,925 | 283,569 | 287,565 |
| INTERFUND TRANSFER | | | | | | | |
| 40-00-00-660-0920 | TRANSFER TO/FROM CAPITAL PROJ. | 348,330 | 192,627 | 0 | 0 | 232,728 | 0 |
| TOTAL INTERFUND TRANSFER | | 348,330 | 192,627 | 0 | 0 | 232,728 | 0 |
| CAPITAL PROJECTS | | | | | | | |
| 40-00-00-900-9001 | ADA PROJECTS | 0 | 0 | 301,944 | 98,536 | 0 | 427,948 |
| TOTAL CAPITAL PROJECTS | | 0 | 0 | 301,944 | 98,536 | 0 | 427,948 |
| TOTAL GENERAL | | 620,115 | 471,692 | 589,202 | 389,687 | 518,797 | 722,113 |
| TOTAL GENERAL | | 620,115 | 471,692 | 589,202 | 389,687 | 518,797 | 722,113 |
| TOTAL FUND REVENUES & BEG. BALANCE | | 620,065 | 582,343 | 589,202 | 529,478 | 538,282 | 554,429 |
| TOTAL FUND EXPENSES | | 620,115 | 471,692 | 589,202 | 389,687 | 518,797 | 722,113 |
| FUND SURPLUS (DEFICIT) | | (50) | 110,651 | 0 | 139,791 | 19,485 | (167,684) |

**Lombard Park District
2013 Proposed Budget
Liability Fund - 50**

The Park District has been a member of the Park District Risk Management Fund (PDRMA) since 1985. PDRMA has over 130 members who have formed an insurance pool in order to obtain better control of the insurance market and risk management. PDRMA provides comprehensive coverage's to all members for property, boiler and machinery, crime and lost revenues, general liability, auto liability, public officials' errors and omissions, workers compensation, employer's liability as well as volunteer medical accident coverage.

The Liability Fund is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for appropriated liability premiums, safety supplies, background checks, and safety awards.

Staff budgeted to increase rates by a flat 5% for the variety of liability premiums that the District pays each year. PDRMA is still working on their estimated rate increases at this time. The District should hear something more definitive from them by December, so staff should be able to change the final budget estimates to actual costs prior to the document going on public display.

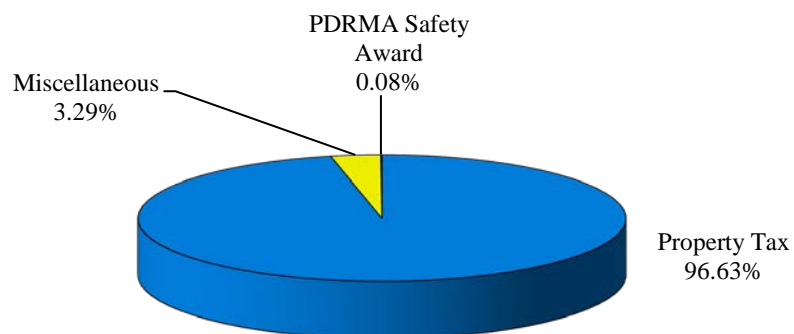
Staff has also continued to budget \$5,000 for unemployment costs. Staff does anticipate unemployment expenses during 2013. The budget amount is the total maximum the District could be held liable for in one (1) unemployment claim.



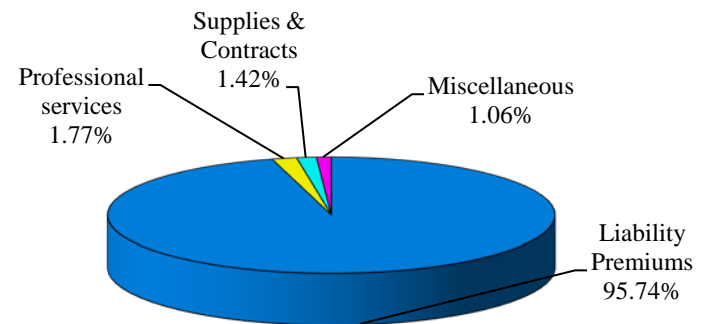
LOMBARD PARK DISTRICT
LIABILITY FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2013

| Revenue Source | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|------------------------------|--------------------------|---------------------|---|--------------------------------------|
| Property Tax | \$ 146,917 | 96.63% | \$ 4,279 | 3.00% |
| Reimbursements & Contracts | \$ 5,000 | 3.29% | \$ (236) | -4.51% |
| Interest Income | \$ 127 | 0.08% | \$ 62 | 96.00% |
| | <u>\$ 152,044</u> | <u>100.00%</u> | <u>\$ 4,105</u> | <u>2.78%</u> |
| Expenditures | | | | |
| Liability Premiums | \$ 134,867 | 94.07% | \$ 6,159 | 4.79% |
| Professional services | \$ 5,000 | 3.49% | \$ 2,500 | 100.00% |
| Supplies & Contracts | \$ 2,000 | 1.40% | \$ - | 0.00% |
| Marketing & Public Relations | \$ 1,500 | 1.05% | \$ - | 0.00% |
| | <u>\$ 143,367</u> | <u>100.00%</u> | <u>\$ 8,659</u> | <u>6.43%</u> |

Liability Fund Revenue



Liability Fund Expenditures



**Lombard Park District
Fund Summary - Proposed Budget Report
Liability Fund - 50
Fiscal Year 2013**

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|----------------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 210 Taxes | \$ 134,857 | \$ 133,936 | \$ 144,514 | \$ 140,311 | \$ 142,638 | \$ 146,917 |
| 220 Interest | \$ 58 | \$ 98 | \$ 40 | \$ (6) | \$ 65 | \$ 127 |
| 340 Reimbursements & Contracts | \$ 4,110 | \$ 2,678 | \$ 4,080 | \$ 3,736 | \$ 5,236 | \$ 5,000 |
| TOTAL REVENUE | \$ 139,025 | \$ 136,712 | \$ 148,634 | \$ 144,041 | \$ 147,939 | \$ 152,044 |
| EXPENSE | | | | | | |
| 510 Employee Expenses | \$ 125,372 | \$ 130,837 | \$ 142,353 | \$ 104,581 | \$ 128,708 | \$ 134,867 |
| 540 Supplies & Contracts | \$ 1,619 | \$ 2,613 | \$ 2,000 | \$ 330 | \$ 2,000 | \$ 2,000 |
| 560 Professional Services | \$ 3,000 | \$ 1,000 | \$ 2,500 | \$ 2,500 | \$ 2,500 | \$ 5,000 |
| 610 Marketing & Public Relations | \$ 1,490 | \$ 1,094 | \$ 1,500 | \$ 367 | \$ 1,500 | \$ 1,500 |
| TOTAL EXPENSE | \$ 131,481 | \$ 135,544 | \$ 148,353 | \$ 107,779 | \$ 134,708 | \$ 143,367 |
| TOTAL REVENUE | \$ 139,025 | \$ 136,712 | \$ 148,634 | \$ 144,041 | \$ 147,939 | \$ 152,044 |
| TOTAL EXPENSE | \$ 131,481 | \$ 135,544 | \$ 148,353 | \$ 107,779 | \$ 134,708 | \$ 143,367 |
| NET INCOME/LOSS | \$ 7,544 | \$ 1,168 | \$ 281 | \$ 36,262 | \$ 13,231 | \$ 8,677 |

DATE: 01/14/2013
 TIME: 16:07:39
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: LIABILITY

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|----------------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GENERAL | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| TAXES | | | | | | | |
| 50-00-00-210-0405 | REAL ESTATE TAXES - CURRENT | 134,857 | 133,936 | 144,514 | 140,310 | 142,638 | 146,917 |
| TOTAL TAXES | | 134,857 | 133,936 | 144,514 | 140,310 | 142,638 | 146,917 |
| INVESTMENT INTEREST | | | | | | | |
| 50-00-00-220-0450 | INVESTMENT INTEREST | 58 | 98 | 40 | (6) | 65 | 127 |
| TOTAL INVESTMENT INTEREST | | 58 | 98 | 40 | (6) | 65 | 127 |
| REIMBURSEMENTS & CONTRACTS | | | | | | | |
| 50-00-00-340-0760 | PDRMA SAFETY INCENTIVE AWARD | 1,500 | 0 | 1,500 | 0 | 1,500 | 1,500 |
| 50-00-00-340-0775 | LIQUOR LICENSE REIMBURSEMENT | 2,610 | 2,678 | 2,580 | 3,736 | 3,736 | 3,500 |
| TOTAL REIMBURSEMENTS & CONTRACTS | | 4,110 | 2,678 | 4,080 | 3,736 | 5,236 | 5,000 |
| TOTAL GENERAL | | 139,025 | 136,712 | 148,634 | 144,040 | 147,939 | 152,044 |
| TOTAL REVENUES: GENERAL | | 139,025 | 136,712 | 148,634 | 144,040 | 147,939 | 152,044 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 50-00-00-510-1150 | UNEMPLOYMENT INSURANCE PREMIUM | 3,706 | 20 | 5,000 | 1,403 | 5,000 | 5,000 |
| 50-00-00-510-1155 | LIABILITY INSURANCE PREMIUM | 21,689 | 21,621 | 22,703 | 16,858 | 20,230 | 21,241 |
| 50-00-00-510-1160 | EMPLOYMENT PRACTICES PREMIUM | 9,597 | 8,748 | 9,185 | 5,959 | 7,151 | 7,508 |
| 50-00-00-510-1165 | WORKER'S COMP. PREMIUM | 51,977 | 60,898 | 63,943 | 47,088 | 56,506 | 59,331 |
| 50-00-00-510-1170 | PROPERTY INSURANCE PREMIUM | 36,659 | 37,744 | 39,631 | 31,315 | 37,579 | 39,457 |
| 50-00-00-510-1175 | POLLUTION LIABILITY PREMIUM | 1,244 | 1,306 | 1,371 | 1,430 | 1,717 | 1,802 |
| 50-00-00-510-1180 | LIQUOR LICENSE PREMIUM | 500 | 500 | 520 | 525 | 525 | 525 |
| TOTAL EMPLOYEE EXPENSES | | 125,372 | 130,837 | 142,353 | 104,578 | 128,708 | 134,864 |
| SUPPLIES & CONTRACTS | | | | | | | |
| 50-00-00-540-1615 | SAFETY SUPPLIES | 1,619 | 2,613 | 2,000 | 330 | 2,000 | 2,000 |
| TOTAL SUPPLIES & CONTRACTS | | 1,619 | 2,613 | 2,000 | 330 | 2,000 | 2,000 |

DATE: 01/14/2013
 TIME: 16:07:39
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: LIABILITY

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|-------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| GENERAL | | | | | | | |
| GENERAL | | | | | | | |
| PROFESSIONAL SERVICES | | | | | | | |
| 50-00-00-560-1815 | BACKGROUND CHECK | 3,000 | 1,000 | 2,500 | 2,500 | 2,500 | 5,000 |
| TOTAL PROFESSIONAL SERVICES | | 3,000 | 1,000 | 2,500 | 2,500 | 2,500 | 5,000 |
| MARKETING & PUBLIC RELATIONS | | | | | | | |
| 50-00-00-610-1960 | RECOGNITION - EMPLOYEES | 1,490 | 1,094 | 1,500 | 367 | 1,500 | 1,500 |
| TOTAL MARKETING & PUBLIC RELATIONS | | 1,490 | 1,094 | 1,500 | 367 | 1,500 | 1,500 |
| TOTAL GENERAL | | 131,481 | 135,544 | 148,353 | 107,775 | 134,708 | 143,364 |
| TOTAL GENERAL | | 131,481 | 135,544 | 148,353 | 107,775 | 134,708 | 143,364 |
| TOTAL FUND REVENUES & BEG. BALANCE | | 139,025 | 136,712 | 148,634 | 144,040 | 147,939 | 152,044 |
| TOTAL FUND EXPENSES | | 131,481 | 135,544 | 148,353 | 107,775 | 134,708 | 143,364 |
| FUND SURPLUS (DEFICIT) | | 7,544 | 1,168 | 281 | 36,265 | 13,231 | 8,680 |

This page has intentionally been left blank.

**Lombard Park District
2013 Proposed Budget
Debt Service Fund - 60**

This fund was established in 2003 to account for the accumulation of resources and payment of general obligation bond principal and interest. The District issues general obligation bonds to provide funds for acquisition and construction of major capital improvements over \$1,500. General obligation bonds are issued for general government activities, are direct obligations and pledge the full faith and credit of the District.

In June 2011, Standard and Poor's upgraded the District rating to AA while affirming the stable outlook. The rating action took place due to the "District's maintenance of strong financial reserves." The AA rating will allow the Park District to issue debt and obtain a lower interest rate as the District has proven itself to maintain "strong income levels" and "adequate financial operations with very strong fund reserves."

When established in 2003, this fund was used to pay the principle and interest on the outstanding Debt Certificates that the District issued to fund the Sunset Knoll Maintenance Facility during 2002. It is important to remember that the revenue stream for these certificates is from an Interfund Transfer from the Corporate Fund (\$175,525 for 2013). As a reminder, the payment of the 2002 certificate debt comes directly from the proceeds of the St. Charles TIF which ended in 2012.

With the restoration of the District's ability to issue non-referendum debt, this fund is also used to account for both the collection of Tax Revenue and the payment of principle and interest for all current and future General Obligation Debt issues of the District.

As for the remainder of 2012, the District will have a December 1 principle and interest payment of \$165,283 for the outstanding debt certificates on the maintenance facility. The District will also have a December 15 principle and interest payment due for the purpose of paying the existing debt related to the 2005 Series "B" bond issues. Those payments total \$213,171. A payment will be due on December 15 for principle and interest for the debt related to the 2008 Referendum in the amount of \$388,350. Finally, a principle and interest payment of \$455,492 for the 2011 Series Bond will be made on December 15.

Staff has begun discussions to possibly call the 2005 Bond Issuance in conjunction with its semi-annual bond issue in 2013. This could potentially save in interest expense.

Finally with regards to the Debt Service Fund, you will notice a Fund Balance at the end of the 2012 of \$94,593. When the District issued the 2005 debt, we required that the June 1, 2007 interest payment be included in the 2005 tax levy. We did this to prevent a default should the County be unable to, or delayed in, the forwarding of the District's anticipated tax revenue due June 1, 2007. In the future, the District will always have the June 1 interest payment in the bank at the end of the preceding year.

Debt Maturity Schedule

| Budget Year | <u>2002 Bond Issue</u> | | <u>2005B Bond Issue</u> | | <u>2010 Bond Issue</u> | | <u>All General Obligation Issues</u> | |
|----------------|------------------------|----------|-------------------------|------------|------------------------|-----------|--------------------------------------|------------|
| | Bond | Interest | Bond | Interest | Bond | Interest | Bond | Interest |
| 2013 | \$ 170,000 | \$ 5,525 | \$ 170,000 | \$ 101,490 | \$ 507,810 | \$ 11,172 | \$ 847,810 | \$ 118,187 |
| 2014 | \$ - | \$ - | \$ 175,000 | \$ 95,540 | \$ - | \$ - | \$ 175,000 | \$ 95,540 |
| 2015 | \$ - | \$ - | \$ 185,000 | \$ 89,415 | \$ - | \$ - | \$ 185,000 | \$ 89,415 |
| 2016 | \$ - | \$ - | \$ 190,000 | \$ 82,755 | \$ - | \$ - | \$ 190,000 | \$ 82,755 |
| 2017 | \$ - | \$ - | \$ 200,000 | \$ 75,725 | \$ - | \$ - | \$ 200,000 | \$ 75,725 |
| 2018 | \$ - | \$ - | \$ 210,000 | \$ 68,125 | \$ - | \$ - | \$ 210,000 | \$ 68,125 |
| 2019 | \$ - | \$ - | \$ 215,000 | \$ 59,725 | \$ - | \$ - | \$ 215,000 | \$ 59,725 |
| 2020 | \$ - | \$ - | \$ 225,000 | \$ 51,125 | \$ - | \$ - | \$ 225,000 | \$ 51,125 |
| 2021 | \$ - | \$ - | \$ 235,000 | \$ 42,125 | \$ - | \$ - | \$ 235,000 | \$ 42,125 |
| 2022 | \$ - | \$ - | \$ 245,000 | \$ 32,725 | \$ - | \$ - | \$ 245,000 | \$ 32,725 |
| 2023 | \$ - | \$ - | \$ 255,000 | \$ 22,313 | \$ - | \$ - | \$ 255,000 | \$ 22,313 |
| 2024 | \$ - | \$ - | \$ 270,000 | \$ 11,475 | \$ - | \$ - | \$ 270,000 | \$ 11,475 |
| 2025 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Total | \$ 170,000 | \$ 5,525 | \$ 2,575,000 | \$ 732,538 | \$ 507,810 | \$ 11,172 | \$ 3,252,810 | \$ 749,234 |

**Computation of Legal Debt Margin
March 23, 2012**

| | |
|---|------------------|
| 2011 equalized assessed valuation | \$ 1,352,411,195 |
| | 0.575% |
| | Non-Referendum |
| | Bonds |
| Debt limitation - % of assessed valuation | \$ 7,776,364 |
| Amount of debt applicable to debt limit | |
| Non-Referendum Bonds 2005B & 2011 | \$ 3,082,810 |
| Total Debt | \$ 3,082,810 |
| Legal debt margin | \$ 4,693,554 |

The overall legal debt limit for the Park District bonds is 2.875% of assessed valuation for total debt including referendum, contracts, payable and non-referendum bonds.

The legal debt limit for non-referendum bonds is .575% of assessed valuation. Non-Referendum Limited General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. The debt service on these bonds is limited to \$741,334 per year, with a yearly increase based on the Consumer Price Index. The limit for 2013 is \$773,544.

**Lombard Park District
Fund Summary - Proposed Budget Report
Debt Service Fund - 60
Fiscal Year 2013**

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|----------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 210 Taxes | \$ 1,213,716 | \$ 1,249,098 | \$ 1,261,314 | \$ 1,236,324 | \$ 1,256,836 | \$ 1,292,021 |
| 360 Interfund Transfers In | \$ 169,870 | \$ 175,445 | \$ 170,565 | \$ 170,565 | \$ 170,565 | \$ 175,525 |
| TOTAL REVENUE | \$ 1,383,586 | \$ 1,424,543 | \$ 1,431,879 | \$ 1,406,889 | \$ 1,427,401 | \$ 1,467,546 |
| EXPENSE | | | | | | |
| 670 Miscellaneous Expense | \$ 476,195 | \$ 476,534 | \$ - | \$ - | \$ - | \$ - |
| 901 2002 Bond | \$ 170,084 | \$ 175,659 | \$ 170,565 | \$ 170,779 | \$ 170,779 | \$ 175,525 |
| 902 2005B Bond | \$ 268,140 | \$ 267,890 | \$ 267,090 | \$ 53,920 | \$ 267,090 | \$ 271,490 |
| 903 2008 Bond | \$ 464,900 | \$ 476,150 | \$ 486,700 | \$ 98,350 | \$ 486,700 | \$ 501,550 |
| 904 2010 Bond | \$ - | \$ 23,406 | \$ 507,664 | \$ 10,454 | \$ 507,764 | \$ 518,982 |
| TOTAL EXPENSE | \$ 1,379,319 | \$ 1,419,639 | \$ 1,432,019 | \$ 333,503 | \$ 1,432,333 | \$ 1,467,547 |
| TOTAL REVENUE | \$ 1,383,586 | \$ 1,424,543 | \$ 1,431,879 | \$ 1,406,889 | \$ 1,427,401 | \$ 1,467,546 |
| TOTAL EXPENSE | \$ 1,379,319 | \$ 1,419,639 | \$ 1,432,019 | \$ 333,503 | \$ 1,432,333 | \$ 1,467,547 |
| NET INCOME/LOSS | \$ 4,267 | \$ 4,904 | \$ (140) | \$ 1,073,386 | \$ (4,932) | \$ (1) |

DATE: 01/14/2013
 TIME: 16:07:50
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: DEBT SERVICES FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|--------------------------------------|-----------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| ----- | | | | | | | 0 |
| BEGINNING BALANCE | | | | | | | |
| GENERAL | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| TAXES | | | | | | | |
| 60-00-00-210-0405 | REAL ESTATE TAXES - CURRENT | 1,213,716 | 1,249,098 | 1,261,314 | 1,236,324 | 1,256,836 | 1,292,021 |
| TOTAL TAXES | | 1,213,716 | 1,249,098 | 1,261,314 | 1,236,324 | 1,256,836 | 1,292,021 |
| ----- | | | | | | | |
| TRANSFER TO/FROM SPCL REC FUND | | | | | | | |
| 60-00-00-660-0910 | TRANSFER TO/FROM CORP FUND | 169,870 | 175,445 | 170,565 | 170,565 | 170,565 | 175,525 |
| TOTAL TRANSFER TO/FROM SPCL REC FUND | | 169,870 | 175,445 | 170,565 | 170,565 | 170,565 | 175,525 |
| TOTAL GENERAL | | 1,383,586 | 1,424,543 | 1,431,879 | 1,406,889 | 1,427,401 | 1,467,546 |
| TOTAL REVENUES: GENERAL | | 1,383,586 | 1,424,543 | 1,431,879 | 1,406,889 | 1,427,401 | 1,467,546 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| OTHER EXPENSE | | | | | | | |
| 60-00-00-670-2115 | MISCELLANEOUS EXPENSE | 476,195 | 476,534 | 0 | 0 | 0 | 0 |
| TOTAL OTHER EXPENSE | | 476,195 | 476,534 | 0 | 0 | 0 | 0 |
| ----- | | | | | | | |
| 2002 BOND ISSUE | | | | | | | |
| 60-00-00-901-0955 | BOND PRINCIPLE PAYMENT | 150,000 | 160,000 | 160,000 | 160,000 | 160,000 | 170,000 |
| 60-00-00-901-0960 | BOND INTEREST PAYMENT | 20,084 | 15,659 | 10,565 | 10,779 | 10,779 | 5,525 |
| TOTAL 2002 BOND ISSUE | | 170,084 | 175,659 | 170,565 | 170,779 | 170,779 | 175,525 |
| ----- | | | | | | | |
| 2005B BOND ISSUE | | | | | | | |
| 60-00-00-902-0955 | BOND PRINCIPLE PAYMENT | 150,000 | 155,000 | 160,000 | 0 | 160,000 | 170,000 |
| 60-00-00-902-0960 | BOND INTEREST PAYMENT | 118,140 | 112,890 | 107,090 | 53,919 | 107,090 | 101,490 |
| TOTAL 2005B BOND ISSUE | | 268,140 | 267,890 | 267,090 | 53,919 | 267,090 | 271,490 |
| ----- | | | | | | | |
| 2008 BOND ISSUE | | | | | | | |
| 60-00-00-903-0955 | BOND PRINCIPLE PAYMENT | 250,000 | 270,000 | 290,000 | 0 | 290,000 | 315,000 |
| 60-00-00-903-0960 | BOND INTEREST PAYMENT | 214,900 | 206,150 | 196,700 | 98,350 | 196,700 | 186,550 |
| TOTAL 2008 BOND ISSUE | | 464,900 | 476,150 | 486,700 | 98,350 | 486,700 | 501,550 |
| ----- | | | | | | | |

DATE: 01/14/2013
 TIME: 16:07:50
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: DEBT SERVICES FUND

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | BUDGETED | 2012 11 MO. ACTUAL | PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|------------------------|--------------------|--------------------|-----------|--------------------------|-----------|---------------------------------|
| GENERAL | | | | | | | |
| GENERAL | | | | | | | |
| 2010 BOND ISSUE | | | | | | | |
| 60-00-00-904-0955 | BOND PRINCIPLE PAYMENT | 0 | 0 | 486,855 | 0 | 486,855 | 507,810 |
| 60-00-00-904-0960 | BOND INTEREST PAYMENT | 0 | 23,406 | 20,809 | 10,454 | 20,909 | 11,171 |
| TOTAL 2010 BOND ISSUE | | 0 | 23,406 | 507,664 | 10,454 | 507,764 | 518,981 |
| TOTAL GENERAL | | 1,379,319 | 1,419,639 | 1,432,019 | 333,502 | 1,432,333 | 1,467,546 |
| TOTAL GENERAL | | 1,379,319 | 1,419,639 | 1,432,019 | 333,502 | 1,432,333 | 1,467,546 |
| TOTAL FUND REVENUES & BEG. BALANCE | | 1,383,586 | 1,424,543 | 1,431,879 | 1,406,889 | 1,427,401 | 1,467,546 |
| TOTAL FUND EXPENSES | | 1,379,319 | 1,419,639 | 1,432,019 | 333,502 | 1,432,333 | 1,467,546 |
| FUND SURPLUS (DEFICIT) | | 4,267 | 4,904 | (140) | 1,073,387 | (4,932) | 0 |

**Lombard Park District
2013 Proposed Budget
FICA Fund – 70**

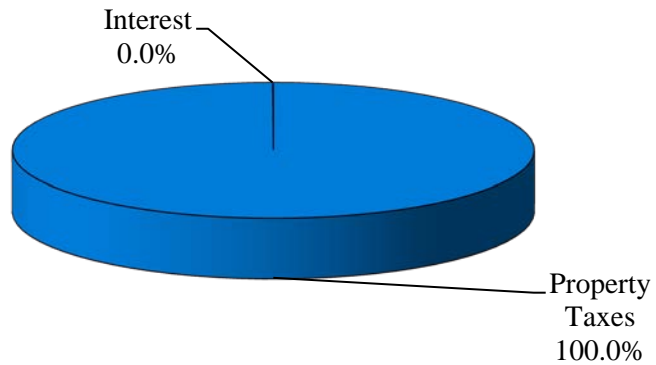
The FICA Fund is a Special Revenue Fund established for the purpose of expending monies derived from a specific annual property tax levy. These funds are expended to FICA for all funds except the Pool and Golf Course and are directly tied to the all salaries and wages.

The Park Districts total payroll estimated for 2012 is \$2,840,444. Of that amount, \$2,362,180 in payroll earnings is estimated to be covered by the FICA Fund.

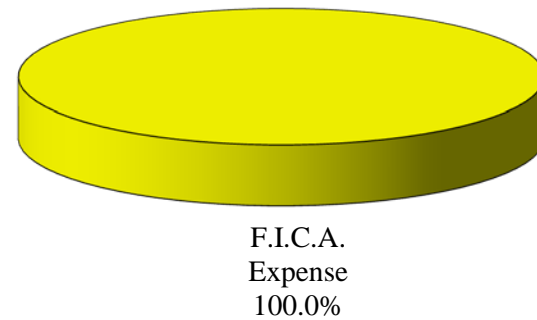
LOMBARD PARK DISTRICT
F.I.C.A. FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2013

| Revenue Source | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|--------------------|--------------------------|---------------------|---|--------------------------------------|
| Property Taxes | \$ 181,568 | 100.0% | \$ 5,288 | 3.0% |
| Interest | \$ 84 | 0.0% | \$ 25 | 42.0% |
| | <u>\$ 181,652</u> | <u>100.0%</u> | <u>\$ 5,313</u> | <u>3.0%</u> |
| Expenditure | | | | |
| F.I.C.A. Expense | \$ 180,707 | 100.0% | \$ 7,699 | 4.5% |
| | <u>\$ 180,707</u> | <u>100.0%</u> | <u>\$ 7,699</u> | <u>4.5%</u> |

F.I.C.A. Revenue Source



F.I.C.A. Expenditure



Lombard Park District
Fund Summary - Proposed Budget Report
F.I.C.A. Fund - 70
Fiscal Year 2013

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|---------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 210 Taxes | \$ 169,031 | \$ 175,924 | \$ 178,638 | \$ 173,403 | \$ 176,280 | \$ 181,568 |
| 220 Interest | \$ 107 | \$ 179 | \$ 36 | \$ (6) | \$ 59 | \$ 84 |
| TOTAL REVENUE | \$ 169,138 | \$ 176,103 | \$ 178,674 | \$ 173,397 | \$ 176,339 | \$ 181,652 |
| EXPENSE | | | | | | |
| 510 Employee Expenses | \$ 164,104 | \$ 162,271 | \$ 180,069 | \$ 158,049 | \$ 173,008 | \$ 180,707 |
| TOTAL EXPENSE | \$ 164,104 | \$ 162,271 | \$ 180,069 | \$ 158,049 | \$ 173,008 | \$ 180,707 |
| TOTAL REVENUE | \$ 169,138 | \$ 176,103 | \$ 178,674 | \$ 173,397 | \$ 176,339 | \$ 181,652 |
| TOTAL EXPENSE | \$ 164,104 | \$ 162,271 | \$ 180,069 | \$ 158,049 | \$ 173,008 | \$ 180,707 |
| NET INCOME/LOSS | \$ 5,034 | \$ 13,832 | \$ (1,395) | \$ 15,349 | \$ 3,331 | \$ 945 |

DATE: 01/16/2013
 TIME: 15:33:34
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

PAGE: 1

FUND: FICA

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|-----------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GENERAL | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| TAXES | | | | | | | |
| 70-00-00-210-0405 | REAL ESTATE TAXES - CURRENT | 169,031 | 175,924 | 178,638 | 173,403 | 176,280 | 181,568 |
| TOTAL TAXES | | 169,031 | 175,924 | 178,638 | 173,403 | 176,280 | 181,568 |
| INTEREST | | | | | | | |
| 70-00-00-220-0450 | INVESTMENT INTEREST | 107 | 179 | 36 | (5) | 59 | 83 |
| TOTAL INTEREST | | 107 | 179 | 36 | (5) | 59 | 83 |
| TOTAL GENERAL | | 169,138 | 176,103 | 178,674 | 173,398 | 176,339 | 181,651 |
| TOTAL REVENUES: GENERAL | | 169,138 | 176,103 | 178,674 | 173,398 | 176,339 | 181,651 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| EMPLOYEE EXPENSES | | | | | | | |
| 70-00-00-510-1105 | FICA | 164,104 | 162,271 | 180,069 | 158,048 | 173,008 | 180,707 |
| TOTAL EMPLOYEE EXPENSES | | 164,104 | 162,271 | 180,069 | 158,048 | 173,008 | 180,707 |
| TOTAL GENERAL | | 164,104 | 162,271 | 180,069 | 158,048 | 173,008 | 180,707 |
| TOTAL GENERAL | | 164,104 | 162,271 | 180,069 | 158,048 | 173,008 | 180,707 |
| TOTAL FUND REVENUES & BEG. BALANCE | | 169,138 | 176,103 | 178,674 | 173,398 | 176,339 | 181,651 |
| TOTAL FUND EXPENSES | | 164,104 | 162,271 | 180,069 | 158,048 | 173,008 | 180,707 |
| FUND SURPLUS (DEFICIT) | | 5,034 | 13,832 | (1,395) | 15,350 | 3,331 | 944 |

**Lombard Park District
2013 Proposed Budget
IMRF Fund - 75**

The IMRF Fund is a Special Revenue Fund established for the purpose of expending monies derived from a specific annual property tax levy. These funds are expended to the Illinois Municipal Retirement Fund (IMRF) for all funds except the Pool and Golf Course.

The Park District contributes to IMRF, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for approximately 2,600 local governments and school districts in Illinois. The Park Districts total payroll estimated for 2012 is \$2,840,444. Of that amount, \$1,882,811 in payroll earnings is estimated to be covered by the IMRF system.

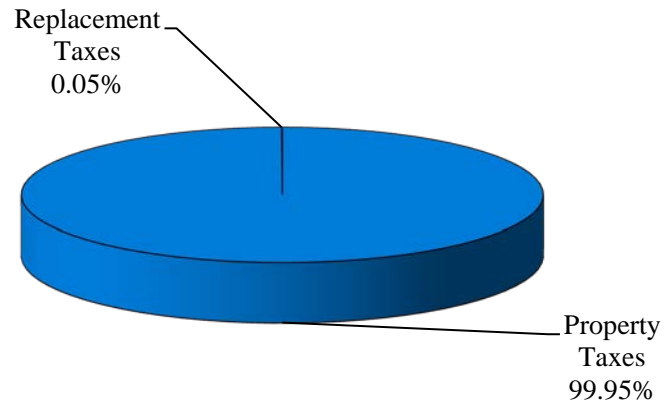
All employees hired in positions that meet or exceed the prescribed annual hourly standard of 1,000 hours must be enrolled in IMRF as participating members. Participating members are required to contribute 4.5% of their annual salary to I.M.R.F. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. The District's prescribed rate to IMRF has decreased from 12.95% to 13.54% this year, an increase of 4.56%.

During the 1997 Audit, a point was made that a portion of the Personal Property Replacement Taxes received should go into this account. Staff has once again budgeted 3% of this tax revenue into the IMRF Fund, amounting to \$2,798.

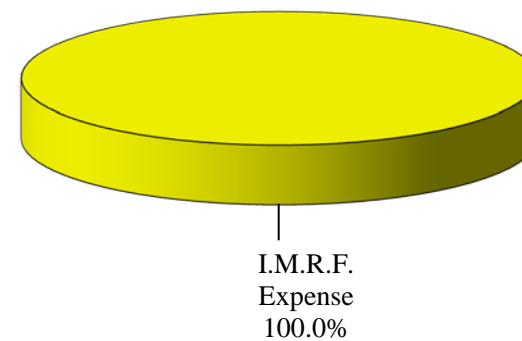
LOMBARD PARK DISTRICT
I.M.R.F. FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2013

| Revenue Source | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|-----------------------|-----------------------------------|-----------------------------|---|---|
| Property Taxes | \$ 227,334 | 99.95% | \$ 6,057 | 2.74% |
| Interest | \$ 106 | 0.05% | \$ 47 | 80.00% |
| | <u>\$ 227,440</u> | <u>100.00%</u> | <u>\$ 6,104</u> | <u>2.76%</u> |
| Expenditure | | | | |
| Employee Expense | \$ 230,326 | 100.00% | \$ 21,244 | 10.16% |
| | <u>\$ 230,326</u> | <u>100.00%</u> | <u>\$ 21,244</u> | <u>10.16%</u> |

I.M.R.F. Revenue Source



I.M.R.F. Expenditure



**Lombard Park District
Fund Summary - Proposed Budget Report
I.M.R.F. Fund - 75
Fiscal Year 2013**

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|---------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 210 Taxes | \$ 203,502 | \$ 226,156 | \$ 223,798 | \$ 217,434 | \$ 221,277 | \$ 227,334 |
| 220 Interest | \$ - | \$ - | \$ 37 | \$ (6) | \$ 59 | \$ 106 |
| TOTAL REVENUE | \$ 203,502 | \$ 226,156 | \$ 223,835 | \$ 217,428 | \$ 221,336 | \$ 227,440 |
| EXPENSE | | | | | | |
| 510 Employee Expenses | \$ 197,709 | \$ 213,166 | \$ 221,840 | \$ 197,466 | \$ 209,082 | \$ 230,326 |
| TOTAL EXPENSE | \$ 197,709 | \$ 213,166 | \$ 221,840 | \$ 197,466 | \$ 209,082 | \$ 230,326 |
| TOTAL REVENUE | \$ 203,502 | \$ 226,156 | \$ 223,835 | \$ 217,428 | \$ 221,336 | \$ 227,440 |
| TOTAL EXPENSE | \$ 197,709 | \$ 213,166 | \$ 221,840 | \$ 197,466 | \$ 209,082 | \$ 230,326 |
| NET INCOME/LOSS | \$ 5,793 | \$ 12,990 | \$ 1,995 | \$ 19,962 | \$ 12,254 | \$ (2,886) |

DATE: 01/16/2013
 TIME: 15:33:46
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

PAGE: 1

FUND: IMRF

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | -----2012----- BUDGETED | 2012 11 MO. ACTUAL | -----2013-- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|--------------------------------|--------------------|--------------------|----------------------------|--------------------------|--------------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GENERAL | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| TAXES | | | | | | | |
| 75-00-00-210-0405 | REAL ESTATE TAXES - CURRENT | 199,889 | 222,972 | 220,077 | 214,427 | 217,995 | 224,535 |
| 75-00-00-210-0415 | PERSONAL PROPERTY REPLACE. TAX | 3,613 | 3,184 | 3,721 | 3,006 | 3,282 | 2,798 |
| TOTAL TAXES | | 203,502 | 226,156 | 223,798 | 217,433 | 221,277 | 227,333 |
| INTEREST | | | | | | | |
| 75-00-00-220-0450 | INVESTMENT INTEREST | 0 | 0 | 37 | (5) | 59 | 106 |
| TOTAL INTEREST | | 0 | 0 | 37 | (5) | 59 | 106 |
| TOTAL GENERAL | | 203,502 | 226,156 | 223,835 | 217,428 | 221,336 | 227,439 |
| TOTAL REVENUES: GENERAL | | 203,502 | 226,156 | 223,835 | 217,428 | 221,336 | 227,439 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| IMRF | | | | | | | |
| 75-00-00-510-1100 | IMRF | 197,709 | 213,166 | 221,840 | 197,466 | 209,082 | 230,326 |
| TOTAL IMRF | | 197,709 | 213,166 | 221,840 | 197,466 | 209,082 | 230,326 |
| TOTAL GENERAL | | 197,709 | 213,166 | 221,840 | 197,466 | 209,082 | 230,326 |
| TOTAL GENERAL | | 197,709 | 213,166 | 221,840 | 197,466 | 209,082 | 230,326 |
| TOTAL FUND REVENUES & BEG. BALANCE | | 203,502 | 226,156 | 223,835 | 217,428 | 221,336 | 227,439 |
| TOTAL FUND EXPENSES | | 197,709 | 213,166 | 221,840 | 197,466 | 209,082 | 230,326 |
| FUND SURPLUS (DEFICIT) | | 5,793 | 12,990 | 1,995 | 19,962 | 12,254 | (2,887) |

**Lombard Park District
2013 Proposed Budget
Audit Fund - 80**

The Illinois Revised Statutes requires that an annual independent audit of all accounts of the Park District be performed by a Certified Public Accountant designated by the Board of Park Commissioners. This requirement has been complied with, and the District has retained the firm Selden Fox, LTD as its certified independent auditor.

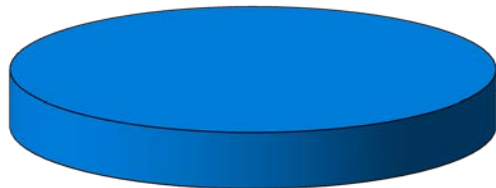
The Government Finance Offices Association's *Certificate of Achievement in Financial Reporting* has been applied for and received each year since 1999.

The Audit Fund was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit for the District. This is budgeted for a loss of \$1,000 in order to spend down the current fund balance.

LOMBARD PARK DISTRICT
AUDIT FUND REVENUE & EXPENDITURE
PROPOSED BUDGET 2013

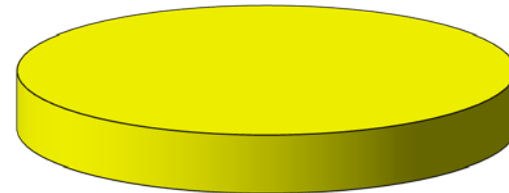
| Revenue Source | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|-----------------------|--------------------------|---------------------|---|--------------------------------------|
| Tax Receipts | \$ 11,500 | 100.0% | \$ 735 | 6.8% |
| | <u>\$ 11,500</u> | <u>100.0%</u> | <u>\$ 735</u> | <u>6.8%</u> |
| Expenditure | | | | |
| Professional Services | \$ 12,500 | 100.0% | \$ 2,200 | 21.4% |
| | <u>\$ 12,500</u> | <u>100.0%</u> | <u>\$ 2,200</u> | <u>21.4%</u> |

Audit Fund Revenue



Tax Receipts 100%

Audit Fund Expenditure



Professional Services (Audit Expense) 100%

**Lombard Park District
Fund Summary - Proposed Budget Report
Audit Fund - 80
Fiscal Year 2013**

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|---------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 210 Taxes | \$ 9,301 | \$ 13,102 | \$ 11,800 | \$ 10,590 | \$ 10,765 | \$ 11,500 |
| TOTAL REVENUE | \$ 9,301 | \$ 13,102 | \$ 11,800 | \$ 10,590 | \$ 10,765 | \$ 11,500 |
| EXPENSE | | | | | | |
| 560 Professional Services | \$ 10,850 | \$ 12,900 | \$ 11,800 | \$ 10,300 | \$ 10,300 | \$ 12,500 |
| TOTAL EXPENSE | \$ 10,850 | \$ 12,900 | \$ 11,800 | \$ 10,300 | \$ 10,300 | \$ 12,500 |
| TOTAL REVENUE | \$ 9,301 | \$ 13,102 | \$ 11,800 | \$ 10,590 | \$ 10,765 | \$ 11,500 |
| TOTAL EXPENSE | \$ 10,850 | \$ 12,900 | \$ 11,800 | \$ 10,300 | \$ 10,300 | \$ 12,500 |
| NET INCOME/LOSS | \$ (1,549) | \$ 202 | \$ - | \$ 290 | \$ 465 | \$ (1,000) |

DATE: 01/14/2013
 TIME: 16:08:29
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: AUDIT

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|-----------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GENERAL | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| TAXES | | | | | | | |
| 80-00-00-210-0405 | REAL ESTATE TAXES - CURRENT | 9,301 | 13,102 | 11,800 | 10,589 | 10,765 | 11,500 |
| TOTAL TAXES | | 9,301 | 13,102 | 11,800 | 10,589 | 10,765 | 11,500 |
| TOTAL GENERAL | | 9,301 | 13,102 | 11,800 | 10,589 | 10,765 | 11,500 |
| TOTAL REVENUES: GENERAL | | 9,301 | 13,102 | 11,800 | 10,589 | 10,765 | 11,500 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| PROFESSIONAL SERVICES | | | | | | | |
| 80-00-00-560-1840 | AUDIT | 10,850 | 12,900 | 11,800 | 10,300 | 10,300 | 12,500 |
| TOTAL PROFESSIONAL SERVICES | | 10,850 | 12,900 | 11,800 | 10,300 | 10,300 | 12,500 |
| TOTAL GENERAL | | 10,850 | 12,900 | 11,800 | 10,300 | 10,300 | 12,500 |
| TOTAL GENERAL | | 10,850 | 12,900 | 11,800 | 10,300 | 10,300 | 12,500 |
| TOTAL REVENUES | | 9,301 | 13,102 | 11,800 | 10,589 | 10,765 | 11,500 |
| TOTAL EXPENSES | | 10,850 | 12,900 | 11,800 | 10,300 | 10,300 | 12,500 |
| SURPLUS (DEFICIT) | | (1,549) | 202 | 0 | 289 | 465 | (1,000) |
| TOTAL FUND REVENUES & BEG. BALANCE | | 9,301 | 13,102 | 11,800 | 10,589 | 10,765 | 11,500 |
| TOTAL FUND EXPENSES | | 10,850 | 12,900 | 11,800 | 10,300 | 10,300 | 12,500 |
| FUND SURPLUS (DEFICIT) | | (1,549) | 202 | 0 | 289 | 465 | (1,000) |

**Lombard Park District
2013 Proposed Budget
Capital Projects Fund - 90**

Revenue in the Capital Projects Fund comes from Investment Interest, Grants, Interfund Transfers as well as General Obligation Debt. To account for the 2010 Series General Obligation Debt proceeds and expenditures, a separate Subclass (904) was set up within the Capital Projects Fund.

In the Capital Projects Budget, you will see that staff has not added an ADA transfer because all ADA projects will be paid from the ADA Fund (40). There is \$11,128 budgeted in Miscellaneous (0875) for the reimbursements from Lombard Baseball League and Firebirds Soccer for their portions of the irrigation heads at Sunset Knoll and Lombard Baseball League reimbursement for the concession stand.

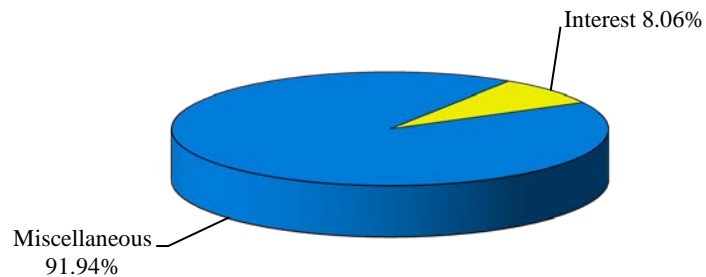
Staff is also proposing to spend \$383,530 from the G.O. Bonds that were sold during 2010. A proposed list of the 2013 capital projects follows this discussion.

Within this section is the detail of 2013 Capital Projects. The list includes \$329,250 worth of capital projects that are Recreation related and paid for from the Recreation and Paradise Bay Funds. The total of budgeted 2013 Capital Projects is \$1,257,939 of which just over \$440,000 worth of capital projects are carried over from 2012.

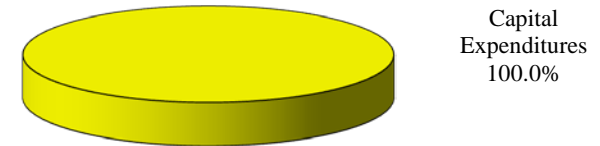
LOMBARD PARK DISTRICT
CAPITAL PROJECTS FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2013

| Revenue Source | Budget Amount 2013 | Percent of Total | Increase (Decrease) From Budget 2012 | Percent of Increase (Decrease) |
|----------------------|--------------------------|---------------------|---|--------------------------------------|
| Interest | \$ 967 | 8.1% | \$ (5,322) | -84.6% |
| Miscellaneous | \$ 11,029 | 91.9% | \$ (403,121) | -97.3% |
| | <u>\$ 11,996</u> | <u>100.0%</u> | <u>\$ (408,443)</u> | <u>-97.1%</u> |
| Expenditures | | | | |
| Capital Expenditures | \$ 500,741 | 100.0% | \$ (1,013,418) | -66.9% |
| | <u>\$ 500,741</u> | <u>100.0%</u> | <u>\$ (1,013,418)</u> | <u>-66.9%</u> |

Capital Projects Fund Revenue



Capital Projects Fund Expenditures



**Lombard Park District
Fund Summary - Proposed Budget Report
Capital Projects Fund - 90
Fiscal Year 2013**

| Account Number | Actual 2010 | Actual 2011 | Budget 2012 | Y-T-D 2012 | Estimated 2012 | Proposed 2013 |
|----------------------------|------------------------|------------------------|------------------------|-----------------------|---------------------------|--------------------------|
| REVENUE | | | | | | |
| 220 Interest | \$ 9,905 | \$ 10,627 | \$ 10,453 | \$ 5,310 | \$ 6,289 | \$ 967 |
| 360 Miscellaneous Income | \$ 1,022,553 | \$ 411,918 | \$ 5,529 | \$ 5,529 | \$ 20,529 | \$ 11,029 |
| 360 Interfund Transfers In | \$ 348,330 | \$ 192,627 | \$ 301,944 | \$ - | \$ 393,621 | \$ - |
| TOTAL REVENUE | \$ 1,380,788 | \$ 615,172 | \$ 317,926 | \$ 10,839 | \$ 420,439 | \$ 11,996 |
| EXPENSE | | | | | | |
| 650 Special Recreation | \$ 348,331 | \$ 212,786 | \$ 392,410 | \$ 2,398 | \$ 393,621 | \$ - |
| 900 Capital Expenditures | \$ 2,109,670 | \$ 748,545 | \$ 690,000 | \$ 529,671 | \$ 526,350 | \$ 117,211 |
| 904 2010 Bond | \$ 10,987 | \$ 35,584 | \$ 731,866 | \$ 270,251 | \$ 594,188 | \$ 383,530 |
| TOTAL EXPENSE | \$ 2,468,988 | \$ 996,915 | \$ 1,814,276 | \$ 802,320 | \$ 1,514,159 | \$ 500,741 |
| TOTAL REVENUE | \$ 1,380,788 | \$ 615,172 | \$ 317,926 | \$ 10,839 | \$ 420,439 | \$ 11,996 |
| TOTAL EXPENSE | \$ 2,468,988 | \$ 996,915 | \$ 1,814,276 | \$ 802,320 | \$ 1,514,159 | \$ 500,741 |
| NET INCOME/LOSS | \$ (1,088,200) | \$ (381,743) | \$ (1,496,350) | \$ (791,481) | \$ (1,093,721) | \$ (488,745) |

DATE: 01/14/2013
 TIME: 16:55:21
 ID: BP430000.WOW

Lombard Park District
 DETAILED BUDGET REPORT

FUND: CAPITAL PROJECTS

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|--------------------------|--------------------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| BEGINNING BALANCE | | | | | | | 0 |
| GENERAL | | | | | | | |
| REVENUES | | | | | | | |
| GENERAL | | | | | | | |
| INTERFUND TRANSFER | | | | | | | |
| 90-00-00-660-0914 | TRANSFER TO/FROM SPCL REC FUND | 348,330 | 192,627 | 301,944 | 0 | 232,728 | 0 |
| TOTAL INTERFUND TRANSFER | | 348,330 | 192,627 | 301,944 | 0 | 232,728 | 0 |
| CAPITAL | | | | | | | |
| 90-00-00-900-0450 | INVESTMENT INTEREST | 9,990 | 4,780 | 7,334 | 4,058 | 4,558 | 638 |
| 90-00-00-900-0875 | MISCELLANEOUS | 27,888 | 411,918 | 5,529 | 5,528 | 20,528 | 11,028 |
| TOTAL CAPITAL | | 37,878 | 416,698 | 12,863 | 9,586 | 25,086 | 11,666 |
| 2010 BOND ISSUE | | | | | | | |
| 90-00-00-904-0450 | INVESTMENT INTEREST | (85) | 5,847 | 3,119 | 1,252 | 1,731 | 328 |
| 90-00-00-904-0950 | BOND PROCEEDS | 994,665 | 0 | 0 | 0 | 0 | 0 |
| TOTAL 2010 BOND ISSUE | | 994,580 | 5,847 | 3,119 | 1,252 | 1,731 | 328 |
| TOTAL GENERAL | | 1,380,788 | 615,172 | 317,926 | 10,838 | 259,545 | 11,994 |
| TOTAL REVENUES: GENERAL | | 1,380,788 | 615,172 | 317,926 | 10,838 | 259,545 | 11,994 |
| EXPENSES | | | | | | | |
| GENERAL | | | | | | | |
| CAPITAL EXPENSES | | | | | | | |
| 90-00-00-900-2115 | MISCELLANEOUS | 2,086,600 | 502,631 | 0 | 0 | 0 | 0 |
| 90-00-00-900-9000 | CAPITALS | 23,070 | 245,914 | 690,000 | 529,670 | 479,139 | 117,211 |
| 90-00-00-900-9001 | ADA PROJECTS | 348,331 | 212,786 | 392,410 | 2,398 | 232,728 | 0 |
| TOTAL CAPITAL EXPENSES | | 2,458,001 | 961,331 | 1,082,410 | 532,068 | 711,867 | 117,211 |
| 2010 BOND ISSUE | | | | | | | |
| 90-00-00-904-9000 | CAPITALS | 10,987 | 35,584 | 731,866 | 270,250 | 402,392 | 383,530 |
| TOTAL 2010 BOND ISSUE | | 10,987 | 35,584 | 731,866 | 270,250 | 402,392 | 383,530 |
| TOTAL GENERAL | | 2,468,988 | 996,915 | 1,814,276 | 802,318 | 1,114,259 | 500,741 |
| TOTAL GENERAL | | 2,468,988 | 996,915 | 1,814,276 | 802,318 | 1,114,259 | 500,741 |
| TOTAL REVENUES | | 1,380,788 | 615,172 | 317,926 | 10,838 | 259,545 | 11,994 |
| TOTAL EXPENSES | | 2,468,988 | 996,915 | 1,814,276 | 802,318 | 1,114,259 | 500,741 |
| SURPLUS (DEFICIT) | | (1,088,200) | (381,743) | (1,496,350) | (791,480) | (854,714) | (488,747) |

DATE: 01/14/2013
TIME: 16:55:21
ID: BP430000.WOW

Lombard Park District
DETAILED BUDGET REPORT

FUND: CAPITAL PROJECTS

| ACCOUNT NUMBER | ACCOUNT DESCRIPTION | --2010-- ACTUAL | --2011-- ACTUAL | ----- BUDGETED | 2012 11 MO. ACTUAL | ----- PROJECTED | --2013-- REQUESTED BUDGET |
|------------------------------------|---------------------|--------------------|--------------------|-------------------|--------------------------|--------------------|---------------------------------|
| TOTAL FUND REVENUES & BEG. BALANCE | | 1,380,788 | 615,172 | 317,926 | 10,838 | 259,545 | 11,994 |
| TOTAL FUND EXPENSES | | 2,468,988 | 996,915 | 1,814,276 | 802,318 | 1,114,259 | 500,741 |
| FUND SURPLUS (DEFICIT) | | (1,088,200) | (381,743) | (1,496,350) | (791,480) | (854,714) | (488,747) |

**Lombard Park District
Proposed Capital Projects
2013 Proposed Budget**

| Project Number | Location Administrative | Recreation Capital | 2010 Bond Capital | Special Recreation Funding | General Capital | B Priority | C Priority |
|-------------------|--|-----------------------|----------------------|----------------------------------|--------------------|------------------|-------------|
| | | 10-00-00-900-9000 | 90-00-00-904-9000 | 40-00-00-900-9001 | 90-00-00-900-9000 | | |
| | Replace Hall Carpeting with Tile | \$ - | \$ - | \$ - | \$ - | \$ 12,000 ^ | \$ - |
| AO-3 | Computer Improvements | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| AO-4 | Recreation and Financial Software | \$ - | \$ - | \$ - | \$ 47,211 * | \$ - | \$ - |
| AO-5 | Copy Machine | \$ - | \$ 16,000 | \$ - | \$ - | \$ - | \$ - |
| | Facility Total | \$ - | \$ 36,000 | \$ - | \$ 47,211 | \$ 12,000 | \$ - |
| | Babcock Grove | | | | | | |
| | Concrete Replacement | \$ - | \$ - | \$ - | | \$ 8,000 | \$ - |
| | Facility Total | \$ - | \$ - | \$ - | \$ - | \$ 8,000 | \$ - |
| | Crescent | | | | | | |
| CR-1 | Seal Coating | \$ - | \$ 3,600 | \$ - | \$ - | \$ - | \$ - |
| | Facility Total | \$ - | \$ 3,600 | \$ - | \$ - | \$ - | \$ - |
| | District Wide - ADA Projects | | | | | | |
| ADA-9 | ADA Bathrooms at WAGC | \$ - | \$ - | \$ 56,560 * | \$ - | \$ - | \$ - |
| ADA-5 | ADA Signage | \$ - | \$ - | \$ 5,000 * | \$ - | \$ - | \$ - |
| ADA-15 | ADA concrete work - Admin | \$ - | \$ - | \$ 5,000 | \$ - | \$ - | \$ - |
| ADA-8 | ADA Hand Dryer - Admin, Lagoon, SKRC | \$ - | \$ - | \$ 10,814 | \$ - | \$ - | \$ - |
| ADA-1 | ADA Truncated Domes - Crescent, Edson, LCB & Madison | \$ - | \$ - | \$ 117,774 * | \$ - | \$ - | \$ - |
| ADA-16 | ADA Asphalt Work - Crescent, Greenhouse, Lombard Commons, Lagoon, Southland & Westmore Woods | \$ - | \$ - | \$ 56,000 | \$ - | \$ - | \$ - |
| ADA-17 | ADA Route - Four Seasons, Lilacia, Lagoon | \$ - | \$ - | \$ 48,000 | \$ - | \$ - | \$ - |
| ADA-18 | ADA Benches & Picnic Tables - Four Seasons, Lagoon & Madison | \$ - | \$ - | \$ 18,000 | \$ - | \$ - | \$ - |
| ADA-19 | ADA Plumbing - Log Cabin, LCB, Lombard Commons & SKRC | \$ - | \$ - | \$ 28,000 | \$ - | \$ - | \$ - |
| ADA-20 | ADA Door Replacement - Lombard Commons, LCB & Lagoon | \$ - | \$ - | \$ 28,500 | \$ - | \$ - | \$ - |
| ADA-21 | ADA Parking Lot Restriping - Lombard Commons | \$ - | \$ - | \$ 5,000 | \$ - | \$ - | \$ - |
| ADA-22 | ADA Concrete Work - Lagoon | \$ - | \$ - | \$ 4,000 | \$ - | \$ - | \$ - |
| ADA-23 | ADA Pool Lifts | \$ - | \$ - | \$ 20,000 | \$ - | \$ - | \$ - |
| | Facility Total | \$ - | \$ - | \$ 402,648 | \$ - | \$ - | \$ - |

| Project Number | Location Administrative | Recreation Capital 10-00-00-900-9000 | 2010 Bond Capital 90-00-00-904-9000 | Special Recreation Funding 40-00-00-900-9001 | General Capital 90-00-00-900-9000 | B Priority | C Priority |
|--|---|---|--|---|--------------------------------------|------------------|------------------|
| District Wide | | | | | | | |
| DW-8 | 20 Passenger Bus | \$ 60,500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| DW-1 | Security Lighting | \$ - | \$ 20,000 * | \$ - | \$ - | \$ - | \$ - |
| | AV Cart, Adjustable Speaker Stand and Movie Screen | \$ - | \$ - | \$ - | \$ - | \$ 2,000 | \$ - |
| DW-9 | Dog Park | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Soccer Goals 4' X 6' | \$ - | \$ - | \$ - | \$ - | \$ 1,755 | \$ - |
| | Soccer Goal 6.5' X 18' | \$ - | \$ - | \$ - | \$ - | \$ 2,340 | \$ - |
| | Soccer Goal 7' X 21' | \$ - | \$ - | \$ - | \$ - | \$ 2,225 | \$ - |
| | Lightning Detection System | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 30,000 |
| DW-10 | Concrete Saw and Cart | \$ - | \$ 2,100 | \$ - | \$ - | \$ - | \$ - |
| Facility Total | | \$ 80,500 | \$ 22,100 | \$ - | \$ - | \$ 8,320 | \$ 30,000 |
| District Wide - Athletic Fields | | | | | | | |
| | Ball Field Improvements (Carry Over Field #14) | \$ - | \$ - | \$ - | \$ - | \$ 20,834 * | \$ - |
| Facility Total | | \$ - | \$ - | \$ - | \$ - | \$ 20,834 | \$ - |
| Edson | | | | | | | |
| ED-2 | Rubber Playground Surface Repair | \$ 1,700 | \$ - | \$ 300 | \$ - | \$ - | \$ - |
| Facility Total | | \$ 1,700 | \$ - | \$ 300 | \$ - | \$ - | \$ - |
| Four Seasons | | | | | | | |
| FS-1 | Basketball Court Re-Surfacing | \$ 7,250 | \$ - | \$ - | \$ - | \$ - | \$ - |
| FS-2 | Parking Lot - Crack Fill, Seal Coating and Striping | \$ - | \$ 8,500 | \$ - | \$ - | \$ - | \$ - |
| Facility Total | | \$ 7,250 | \$ 8,500 | \$ - | \$ - | \$ - | \$ - |
| Glenbard East | | | | | | | |
| | Scoreboard Controller | \$ - | \$ - | \$ - | \$ - | \$ 1,100 | \$ - |
| Facility Total | | \$ - | \$ - | \$ - | \$ - | \$ 1,100 | \$ - |
| Lagoon | | | | | | | |
| LG-2 | Window Frame and Aluminum Capping | \$ - | \$ 14,000 | \$ - | \$ - | \$ - | \$ - |
| Facility Total | | \$ - | \$ 14,000 | \$ - | \$ - | \$ - | \$ - |

| Project Number | Location Administrative | Recreation Capital 10-00-00-900-9000 | 2010 Bond Capital 90-00-00-904-9000 | Special Recreation Funding 40-00-00-900-9001 | General Capital 90-00-00-900-9000 | B Priority | C Priority |
|-----------------------------------|--|---|--|---|--------------------------------------|-------------------|-------------------|
| Log Cabin | | | | | | | |
| LC-2 | Kitchen Countertop Replacement | \$ 3,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Facility Total | \$ 3,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Lombard Common | | | | | | | |
| LCB-3 | Walking Path Replacement | \$ - | \$ 20,000 | \$ 25,000 | \$ - | \$ - | \$ - |
| | Edgewood Parking Overlay | \$ - | \$ - | \$ - | \$ - | \$ 14,000 | \$ - |
| LCB-4 | Picnic Shelter Roof | \$ 4,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Facility Total | \$ 4,000 | \$ 20,000 | \$ 25,000 | \$ - | \$ 14,000 | \$ - |
| Lombard Community Building | | | | | | | |
| | Storage Closet Room #1 | \$ - | \$ - | \$ - | \$ - | \$ 5,500 | \$ - |
| | Facility Total | \$ - | \$ - | \$ - | \$ - | \$ 5,500 | \$ - |
| Lilacia Park | | | | | | | |
| LP-7 | Coach House Floor Tile/Underlayment Replacement | \$ - | \$ 4,500 | \$ - | \$ - | \$ - | \$ - |
| | Restroom Décor Improvements | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ - |
| | Pond Re-Construction | \$ - | \$ - | \$ - | \$ - | \$ 150,000 | \$ - |
| LP-8 | Deck Board Replacement | \$ - | \$ 5,500 | \$ - | \$ - | \$ - | \$ - |
| LP-9 | Holiday Decorations | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| LP-10 | Sound System | \$ - | \$ 20,000 | \$ - | \$ - | \$ - | \$ - |
| LP-11 | Brick Work | \$ - | \$ 28,685 | \$ - | \$ - | \$ - | \$ - |
| LP-12 | Asphalt by Maint. Building & Drainage Improvement | \$ - | \$ 8,500 | \$ - | \$ - | \$ - | \$ - |
| | Facility Total | \$ 5,000 | \$ 67,185 | \$ - | \$ - | \$ 152,500 | \$ - |
| Madison Meadow | | | | | | | |
| | Light and Field Improvements at #14 and #15 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 300,000 |
| MM-5 | Aerator Rebuild | \$ - | \$ 3,000 | \$ - | \$ - | \$ - | \$ - |
| MM-6 | Playground Replacement | \$ 100,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| MM-7 | Madison Street Parking Seal Coating | \$ - | \$ 6,500 | \$ - | \$ - | \$ - | \$ - |
| | Storage Building (Carry Over) | \$ - | \$ - | \$ - | \$ - | \$ 55,000 | \$ - |
| | Well and Irrigation of Fields #14 and #15 (Carry Over) | \$ - | \$ - | \$ - | \$ - | \$ 95,000 | \$ - |
| MM-8 | Seal Coating Near Fields #17 and #18 | \$ - | \$ 5,000 | \$ - | \$ - | \$ - | \$ - |
| | Facility Total | \$ 100,000 | \$ 14,500 | \$ - | \$ - | \$ 150,000 | \$ 300,000 |

| Project Number | Location Administrative | Recreation Capital 10-00-00-900-9000 | 2010 Bond Capital 90-00-00-904-9000 | Special Recreation Funding 40-00-00-900-9001 | General Capital 90-00-00-900-9000 | B Priority | C Priority |
|---|--|---|--|---|--------------------------------------|-------------------|------------------|
| Paradise Bay (20-00-00-900-9000) | | | | | | | |
| | Lounge and Captain Chair Replacement | \$ - | \$ - | \$ - | \$ - | \$ 7,500 | \$ - |
| | Climbing Wall | \$ - | \$ - | \$ - | \$ - | \$ 25,000 | \$ - |
| | Queen Palm Tree Top Replacements | \$ - | \$ - | \$ - | \$ - | \$ 6,000 | \$ - |
| PBW-9 | Slide Tower Plantings | \$ 2,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Calypso Café and Lifeguard Umbrella Replacement | \$ - | \$ - | \$ - | \$ - | \$ 5,000 | \$ - |
| | Pool Light Replacement | \$ - | \$ - | \$ - | \$ - | \$ 8,700 | \$ - |
| PBW-10 | Slide Coatings | \$ 9,800 | \$ - | \$ - | \$ - | \$ - | \$ - |
| PBW-11 | New Slide for Tot Pool | \$ 20,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| PBW-12 | Chlorine Line Replace with Flex Lines | \$ 5,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| Facility Total | | \$ 36,800 | \$ - | \$ - | \$ - | \$ 52,200 | \$ - |
| Pleasant Lane | | | | | | | |
| PLG-2 | Play Lot Improvements | \$ 8,700 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Tennis Court Replacement | \$ - | \$ - | \$ - | \$ - | \$ 125,000 | \$ - |
| | Shelter and Improvements at Tennis Court Area | \$ - | \$ - | \$ - | \$ - | \$ 65,000 | \$ - |
| PLG-3 | Removal of Tennis Court Area | \$ - | \$ 10,000 | \$ - | \$ - | \$ - | \$ - |
| Facility Total | | \$ 8,700 | \$ 10,000 | \$ - | \$ - | \$ 190,000 | \$ - |
| Sunset Knoll Recreation Center | | | | | | | |
| | Cardio Equipment | \$ - | \$ - | \$ - | \$ - | \$ 5,000 | \$ - |
| SKC-2 | Entry Improvements | \$ 9,500 * | \$ - | \$ - | \$ - | \$ - | \$ - |
| SKC-13 | Copy Machine | \$ 16,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Guest Chair Replacement | \$ - | \$ - | \$ - | \$ - | \$ 1,800 | \$ - |
| SKC-14 | Closets | \$ 6,300 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Cabinet, Table and Chairs | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 1,800 |
| | Additional Mural | \$ - | \$ - | \$ - | \$ - | \$ 2,500 | \$ - |
| SKC-15 | AV Equipment | \$ 6,500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Early Childhood Chairs (100) | \$ - | \$ - | \$ - | \$ - | \$ 2,700 | \$ - |
| | Gymnastics/Tumbling Air Mat | \$ - | \$ - | \$ - | \$ - | \$ 2,750 | \$ - |
| | Front Parking Lot Improvements | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 20,000 * |
| SKC-16 | Fire Alarm Upgrade to Zones | \$ - | \$ 12,000 ^ | \$ - | \$ - | \$ - | \$ - |
| Facility Total | | \$ 38,300 | \$ 12,000 | \$ - | \$ - | \$ 14,750 | \$ 21,800 |
| Sunset Knoll | | | | | | | |
| SKP-3 | North Pond Green Fence | \$ - | \$ 44,746 * | \$ - | \$ - | \$ - | \$ - |
| SKP-2 | CXT Restroom With Storage (\$70,000 From Baseball) | \$ - | \$ 71,790 * | \$ - | \$ 70,000 * | \$ - | \$ - |
| | Concrete for Shelter and Floating Dock | \$ - | \$ - | \$ - | \$ - | \$ 13,000 | \$ - |
| Facility Total | | \$ - | \$ 116,536 | \$ - | \$ 70,000 | \$ 13,000 | \$ - |

| Project Number | Location Administrative | Recreation Capital 10-00-00-900-9000 | 2010 Bond Capital 90-00-00-904-9000 | Special Recreation Funding 40-00-00-900-9001 | General Capital 90-00-00-900-9000 | B Priority | C Priority |
|----------------------------------|---|---|--|---|--------------------------------------|-------------------|-------------------|
| Terrace View | | | | | | | |
| | Playground Replacement | \$ - | \$ - | \$ - | \$ - | \$ 60,000 | \$ - |
| | Facility Total | \$ - | \$ - | \$ - | \$ - | \$ 60,000 | \$ - |
| Vehicle Replacement | | | | | | | |
| SKM-6 | Snowblower 36" which Replaces a 1991 Snowblower | \$ - | \$ 4,500 | \$ - | \$ - | \$ - | \$ - |
| SKM-7 | 2003 Dodge Van Replacement | \$ - | \$ 17,500 | \$ - | \$ - | \$ - | \$ - |
| SKM-8 | 1989 Mechanic Truck with Chaise/Cab Replacement | \$ - | \$ 22,500 | \$ - | \$ - | \$ - | \$ - |
| SKM-9 | Toro Line Painter | \$ 4,500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Facility Total | \$ 4,500 | \$ 44,500 | \$ - | \$ - | \$ - | \$ - |
| Maintenance Campus | | | | | | | |
| SKM-10 | Sign Shop Laminator | \$ - | \$ 6,000 | \$ - | \$ - | \$ - | \$ - |
| SKM-11 | Storage Shelves | \$ - | \$ 6,714 | \$ - | \$ - | \$ - | \$ - |
| SKM-12 | Athletics Storage Expansion | \$ 1,500 | \$ - | \$ - | \$ - | \$ - | \$ - |
| SKM-13 | Sign Shop Cutter Replacement | \$ - | \$ 1,895 | \$ - | \$ - | \$ - | \$ - |
| | Facility Total | \$ 1,500 | \$ 14,609 | \$ - | \$ - | \$ - | \$ - |
| GRAND TOTAL | | | | | | | |
| Western Acres Golf Course | | | | | | | |
| WAGC-4 | Tent with Sides (\$15,000) | \$ 15,000 | \$ - | \$ - | \$ - | \$ - | \$ - |
| | Fairway Mowers (2) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,000 |
| | Toro Sand Pro (used) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 11,000 |
| WAGC-5 | Golf Cart Replacement (12) | \$ 23,000 | \$ - | \$ - | \$ - | \$ - | \$ 23,000 |
| | Facility Total | \$ 38,000 | \$ - | \$ - | \$ - | \$ - | \$ 79,000 |
| | GRAND TOTAL | \$ 329,250 | \$ 383,530 | \$ 427,948 | \$ 117,211 | \$ 702,204 | \$ 430,800 |

ADA Projects were deemed necessary through a 2011 ADA Plan that was completed.

*Carry over projects from 2012.

^Identified from Capital Project Replacement Schedule.

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|-------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| <u>Aquatics</u> | | | | | | | | | | | | | |
| Afternoon Adventures | | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | \$ 8.00 | 1 | 90 | \$5.33 | \$8.00 |
| Aqua Motion | | \$ 35.00 | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Boy Scout Badge Program | | | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 11.00 | \$ 11.00 | \$ 25.00 | 1 | 120 | \$12.50 | \$25.00 |
| Deep Water Workout | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 48.00 | \$ 49.00 | \$ 51.00 | 10 | 60 | \$5.10 | \$5.10 |
| Dino Dig Mystery | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | \$ 8.00 | 1 | 90 | \$5.33 | \$8.00 |
| Dive Team | \$ 96.00 | \$ 98.00 | \$ 101.00 | \$ 104.00 | \$ 113.00 | \$ 113.00 | \$ 115.00 | \$ 117.00 | \$ 120.00 | 24 | 90 | \$3.33 | \$5.00 |
| Giant Twister | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | \$ 8.00 | 1 | 90 | \$5.33 | \$8.00 |
| Girl Scout Badge Program | | | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 11.00 | \$ 11.00 | \$ 12.00 | 1 | 90 | \$8.00 | \$12.00 |
| Hawaiian Luau | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | \$ 8.00 | 1 | 90 | \$5.33 | \$8.00 |
| Junior Lifeguard Class | \$ 50.00 | \$ 51.00 | \$ 53.00 | \$ 54.00 | \$ 54.00 | \$ 54.00 | \$ 55.00 | \$ 56.00 | \$ 58.00 | 5 | 120 | \$5.80 | \$11.60 |
| Lifeguarding Class | \$ 141.00 | \$ 141.00 | \$ 145.00 | \$ 149.00 | \$ 149.00 | \$ 149.00 | \$ 152.00 | \$ 155.00 | \$ 160.00 | 4 | 360 | \$6.67 | \$40.00 |
| Mother's Helper Safety Class | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 8.00 | \$ 8.00 | \$ 9.00 | 1 | 90 | \$6.00 | \$9.00 |
| Pirate Party - Parent/Tot | \$ 3.00 | \$ 3.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 8.00 | 1 | 75 | \$6.40 | \$8.00 |
| Sand Volleyball Clinic | \$ 14.00 | \$ 14.00 | \$ 15.00 | \$ 16.00 | | | | | | | | | |
| Snorkeling For Kids | \$ 43.00 | \$ 43.00 | \$ 45.00 | \$ 47.00 | \$ 47.00 | \$ 47.00 | \$ 52.00 | \$ 52.00 | \$ 60.00 | 4 | 120 | \$7.50 | \$15.00 |
| Springboard Diving | \$ 29.00 | \$ 30.00 | \$ 31.00 | \$ 35.00 | \$ 44.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | 8 | 60 | \$5.75 | \$5.75 |
| Stolen Beach Towel Mystery | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | \$ 8.00 | 1 | 90 | \$5.33 | \$8.00 |
| Story & Swim Series | | | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 7.00 | 1 | 90 | \$4.67 | \$7.00 |
| Swim Camp | \$ 36.00 | \$ 36.00 | \$ 37.00 | \$ 38.00 | \$ 38.00 | \$ 38.00 | \$ 39.00 | \$ 39.00 | \$ 40.00 | 5 | 120 | \$4.00 | \$8.00 |
| Swim Lessons - Indoor Level 1-3 | | | \$ 26.00 | \$ 27.00 | \$ 28.00 | \$ 28.00 | \$ 29.00 | \$ 29.00 | \$ 30.00 | 5 | 40 | \$9.00 | \$6.00 |
| Swim Lessons - Indoor Parent/Tot | | | \$ 24.00 | \$ 25.00 | \$ 26.00 | \$ 26.00 | \$ 27.00 | \$ 27.00 | \$ 28.00 | 5 | 40 | \$8.40 | \$5.60 |
| Swim Lessons - Indoor Tot/Preschool | | | \$ 24.00 | \$ 25.00 | \$ 26.00 | \$ 26.00 | \$ 27.00 | \$ 27.00 | \$ 28.00 | 5 | 30 | \$11.20 | \$5.60 |
| Swim Lesson - Level 1-7 (am) | \$ 31.00 | \$ 32.00 | \$ 33.00 | \$ 34.00 | \$ 36.00 | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | 8 | 40 | \$7.13 | \$4.75 |
| Swim Lesson - Level 1-6 (pm) | \$ 24.00 | \$ 25.00 | \$ 26.00 | \$ 27.00 | \$ 28.00 | \$ 28.00 | \$ 29.00 | \$ 29.00 | \$ 30.00 | 6 | 40 | \$7.50 | \$5.00 |
| Swim Lessons-Parent & Tot | \$ 22.00 | \$ 22.00 | \$ 23.00 | \$ 24.00 | \$ 25.00 | \$ 25.00 | \$ 26.00 | \$ 26.00 | \$ 26.00 | 8 | 30 | \$6.50 | \$3.25 |
| Swim Lesson-Tot/Preschool (am) | \$ 23.00 | \$ 24.00 | \$ 25.00 | \$ 26.00 | \$ 27.00 | \$ 27.00 | \$ 28.00 | \$ 28.00 | \$ 29.00 | 8 | 30 | \$7.25 | \$3.63 |
| Swim Lesson-Tot/Preschool (pm) | \$ 18.00 | \$ 19.00 | \$ 20.00 | \$ 21.00 | \$ 22.00 | \$ 22.00 | \$ 23.00 | \$ 23.00 | \$ 24.00 | 6 | 30 | \$8.00 | \$4.00 |
| Swim Lessons-Private | \$ 75.00 | \$ 75.00 | \$ 77.00 | \$ 79.00 | \$ 80.00 | \$ 80.00 | \$ 82.00 | \$ 82.00 | \$ 84.00 | 5 | 30 | \$33.60 | \$16.80 |
| Swim Team-Blue | \$ 114.00 | \$ 117.00 | \$ 120.00 | \$ 123.00 | \$ 135.00 | \$ 135.00 | \$ 138.00 | \$ 140.00 | \$ 144.00 | 30 | 90 | \$3.20 | \$4.80 |
| Swim Team-Junior | \$ 91.00 | \$ 93.00 | \$ 96.00 | \$ 98.00 | \$ 107.00 | \$ 107.00 | \$ 109.00 | \$ 111.00 | \$ 114.00 | 30 | 60 | \$3.80 | \$3.80 |
| Swim Team-White | \$ 114.00 | \$ 117.00 | \$ 120.00 | \$ 123.00 | \$ 135.00 | \$ 135.00 | \$ 138.00 | \$ 140.00 | \$ 144.00 | 30 | 60 | \$4.80 | \$4.80 |
| Swim Time - Parent/Tot | | | | | | | | | | | | | |
| Daily | | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 4.00 | \$ 4.00 | \$ 4.00 | 1 | 90 | \$2.67 | \$4.00 |
| 5 Punch | \$ 15.00 | \$ 15.00 | \$ 16.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | 5 | 90 | \$2.27 | \$3.40 |
| 10 Punch | \$ 27.00 | \$ 27.00 | \$ 29.00 | \$ 28.00 | \$ 29.00 | \$ 29.00 | \$ 33.00 | \$ 33.00 | \$ 33.00 | 10 | 90 | \$2.20 | \$3.30 |
| 20 Punch | \$ 40.00 | \$ 45.00 | \$ 47.00 | \$ 48.00 | \$ 48.00 | \$ 48.00 | \$ 51.00 | \$ 51.00 | \$ 51.00 | 20 | 90 | \$1.70 | \$2.55 |
| Synchronized Swimming - Adult | \$ 38.00 | \$ 39.00 | \$ 40.00 | \$ 41.00 | \$ 41.00 | \$ 41.00 | \$ 42.00 | | | | | | |
| Water Volleyball Clinic | | | | | | | | \$ 52.00 | \$ 52.00 | 6 | 60 | \$8.67 | \$8.67 |
| | | | | | | | | | | | | | |
| <u>Athletics - Adult</u> | | | | | | | | | | | | | |
| 5K Run | | \$ 20.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 | 1 | 60 | \$20.00 | \$20.00 |
| Bags Tournament | | | \$ 30.00 | \$ 30.00 | \$ 32.00 | \$ 32.00 | \$ 33.00 | \$ 33.00 | \$ 33.00 | 1 | 90 | \$22.00 | \$33.00 |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Baseball - Fall Men's Over 30 | \$ 650.00 | \$ 700.00 | \$ 700.00 | \$ 700.00 | \$ 705.00 | \$ 705.00 | \$ 760.00 | \$ 770.00 | \$ 770.00 | 12 | 120 | \$32.08 | \$64.17 |
| Basketball League-Men's | \$ 600.00 | \$ 600.00 | \$ 600.00 | \$ 600.00 | \$ 625.00 | \$ 625.00 | \$ 635.00 | \$ 645.00 | \$ 650.00 | 10 | 60 | \$65.00 | \$65.00 |
| Basketball - Drop-In | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | 1 | 180 | \$2.00 | \$6.00 |
| Disc Golf Clinics | \$ 10.00 | \$ 10.00 | \$ 12.00 | \$ 10.00 | \$ 12.00 | \$ 12.00 | \$ 12.50 | \$ 12.50 | \$ 12.50 | 1 | 150 | \$5.00 | \$12.50 |
| Disc Golf League | | \$ 49.00 | \$ 49.00 | \$ 49.00 | \$ 49.00 | | | | | | | | |
| Disc Golf Tournament | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 12.00 | \$ 12.00 | \$ 12.50 | \$ 12.50 | \$ 12.50 | 1 | 120 | \$6.25 | \$12.50 |
| Fencing | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 55.00 | \$ 55.00 | \$ 55.00 | \$ 56.00 | \$ 56.00 | \$ 57.00 | 6 | 60 | \$9.50 | \$9.50 |
| Flag Football League | | \$ 600.00 | \$ 600.00 | | | | | | | | | | |
| Football League - Men's Touch | | \$ 600.00 | \$ 600.00 | \$ 600.00 | \$ 450.00 | \$ 450.00 | \$ 450.00 | \$ 450.00 | \$ 450.00 | 12 | 60 | \$37.50 | \$37.50 |
| Soccer League - Men's | | | | | | | | | \$ 925.00 | 9 | 90 | \$68.52 | \$102.78 |
| Soccer League - Women's | | | | \$ 56.00 | \$ 56.00 | \$ 56.00 | | | | | | | |
| Softball-Co-Ed 12" | \$ 600.00 | \$ 625.00 | \$ 625.00 | \$ 635.00 | \$ 640.00 | \$ 640.00 | \$ 655.00 | \$ 670.00 | \$ 670.00 | 12 | 60 | \$55.83 | \$55.83 |
| Softball - Co-Ed 14" | \$ 600.00 | \$ 625.00 | \$ 625.00 | \$ 615.00 | \$ 620.00 | \$ 620.00 | \$ 630.00 | \$ 630.00 | \$ 630.00 | 12 | 60 | \$52.50 | \$52.50 |
| Softball-Lilac Co-Ed Tourn | \$ 200.00 | \$ 200.00 | | | | | \$ 220.00 | \$ 225.00 | \$ 225.00 | 2 | 60 | \$112.50 | \$112.50 |
| Softball-Lilac Men's Tourn | \$ 200.00 | \$ 200.00 | \$ 205.00 | \$ 205.00 | \$ 215.00 | \$ 215.00 | \$ 220.00 | \$ 225.00 | \$ 225.00 | 2 | 60 | \$112.50 | \$112.50 |
| Softball-Men's 12" | \$ 600.00 | \$ 625.00 | \$ 625.00 | \$ 635.00 | \$ 640.00 | \$ 640.00 | \$ 655.00 | \$ 670.00 | \$ 670.00 | 12 | 60 | \$55.83 | \$55.83 |
| Softball-Men's 16" Summer | \$ 600.00 | \$ 625.00 | \$ 625.00 | \$ 635.00 | \$ 640.00 | \$ 640.00 | \$ 655.00 | \$ 670.00 | \$ 670.00 | 12 | 60 | \$55.83 | \$55.83 |
| Softball-Men's Over 50 Summer | | \$ 45.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | 8 | 60 | \$1.25 | \$1.25 |
| Softball - Women's 11" Summer | \$ 600.00 | \$ 625.00 | \$ 625.00 | \$ 635.00 | \$ 640.00 | | | | | | | | |
| Tennis (4 wk session) | \$ 47.00 | \$ 47.00 | \$ 50.00 | \$ 50.00 | \$ 55.00 | \$ 55.00 | \$ 55.00 | \$ 56.00 | \$ 57.00 | 8 | 60 | \$7.13 | \$7.13 |
| Tennis - Doubles League | | | | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | | | | | | |
| Tennis League (Villa Park) | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 | 1 | 90 | \$4.67 | \$7.00 |
| Tennis Lessons - (7 wk session) | | | | \$ 90.00 | \$ 95.00 | \$ 95.00 | \$ 95.00 | \$ 97.00 | | | | | |
| Tennis - Living | | | \$ 50.00 | \$ 50.00 | \$ 55.00 | \$ 51.00 | | | | | | | |
| Volleyball-Co-Ed | \$ 275.00 | \$ 275.00 | | \$ 275.00 | \$ 275.00 | \$ 275.00 | \$ 275.00 | \$ 275.00 | \$ 275.00 | 8 | 60 | \$34.38 | \$34.38 |
| Volleyball - Open | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | 1 | 150 | \$2.40 | \$6.00 |
| | | | | | | | | | | | | | |
| Athletics - Youth | | | | | | | | | | | | | |
| After School Hoops | \$ 63.00 | \$ 63.00 | \$ 65.00 | \$ 65.00 | \$ 72.00 | \$ 43.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | 4 | 60 | \$11.25 | \$11.25 |
| Baseball Hitting/Pitching Clinic | \$ 50.00 | \$ 15.00 | | | | | | | | | | | |
| Basketball (Gr 1-2) | | | | | | | \$ 68.00 | \$ 68.00 | \$ 69.00 | 9 | 60 | \$7.67 | \$7.67 |
| Basketball (Gr 3-8) | \$ 74.00 | \$ 76.00 | \$ 78.00 | \$ 78.00 | \$ 82.00 | \$ 82.00 | \$ 82.00 | \$ 82.00 | \$ 83.00 | 9 | 60 | \$9.22 | \$9.22 |
| Basketball-H.S. League | \$ 80.00 | \$ 95.00 | \$ 100.00 | \$ 105.00 | \$ 106.00 | \$ 106.00 | \$ 106.00 | \$ 106.00 | \$ 106.00 | 10 | 60 | \$10.60 | \$10.60 |
| Basketball - Tot | \$ 40.00 | \$ 41.00 | \$ 42.00 | | | | | | | | | | |
| Basketball (Youth Open) | \$ 6.00 | \$ 1.00 | \$ 1.00 | \$ 2.00 | \$ 2.00 | \$ 2.00 | \$ 2.00 | \$ 2.00 | \$ 2.00 | 1 | 60 | \$2.00 | \$2.00 |
| Cheerleading Clinic | \$ 34.00 | \$ 35.00 | \$ 40.00 | \$ 50.00 | \$ 50.00 | \$ 30.00 | \$ 51.00 | \$ 52.00 | \$ 52.00 | 5 | 45 | \$13.87 | \$10.40 |
| Chicago Bulls Training Camp | \$ 95.00 | \$ 98.00 | \$ 98.00 | \$ 98.00 | \$ 90.00 | \$ 100.00 | \$ 100.00 | \$ 105.00 | \$ 105.00 | 4 | 90 | \$17.50 | \$26.25 |
| Chicago White Sox Training Camp | | \$ 195.00 | \$ 195.00 | \$ 205.00 | \$ 199.00 | \$ 199.00 | \$ 199.00 | \$ 199.00 | | | | | |
| Fencing | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 55.00 | \$ 55.00 | \$ 55.00 | \$ 56.00 | \$ 56.00 | \$ 58.00 | 6 | 60 | \$9.67 | \$9.67 |
| Flag Football | | \$ 40.00 | \$ 40.00 | \$ 42.00 | \$ 42.00 | \$ 42.00 | \$ 43.00 | \$ 43.00 | \$ 44.00 | 6 | 90 | \$4.89 | \$7.33 |
| Ice Skating - Adult/Freestyle | \$ 95.00 | \$ 113.00 | \$ 135.00 | \$ 135.00 | \$ 135.00 | \$ 135.00 | \$ 135.00 | \$ 135.00 | \$ 135.00 | 8 | 40 | \$25.31 | \$16.88 |
| Ice Skating - Hockey | \$ 95.00 | \$ 96.00 | \$ 135.00 | \$ 135.00 | \$ 135.00 | \$ 135.00 | \$ 135.00 | \$ 135.00 | \$ 135.00 | 8 | 30 | \$33.75 | \$16.88 |
| Ice Skating - Tot/Youth | \$ 95.00 | \$ 113.00 | \$ 115.00 | \$ 115.00 | \$ 115.00 | \$ 115.00 | \$ 115.00 | \$ 115.00 | \$ 115.00 | 8 | 30 | \$28.75 | \$14.38 |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Instructional Sports | | \$ 28.00 | \$ 28.00 | \$ 28.00 | | | | | | | | | |
| Jr Dribblers B-ball (pka 3pt B-Ball) | | | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 44.00 | \$ 44.00 | \$ 44.00 | \$ 44.00 | 8 | 60 | \$5.50 | \$5.50 |
| Kids First-Basketball | | \$ 79.00 | \$ 59.00 | \$ 59.00 | \$ 65.00 | | | | | | | | |
| Kids First-Bowling | | \$ 89.00 | \$ 85.00 | \$ 88.00 | \$ 95.00 | | | | | | | | |
| Kids First - (1wk camp) | | \$ 119.00 | \$ 119.00 | | \$ 130.00 | | | | | | | | |
| Kids First-Flag Football | | \$ 82.00 | \$ 79.00 | \$ 79.00 | \$ 130.00 | | | | | | | | |
| Kids First-Lacrosse | | \$ 69.00 | \$ 59.00 | \$ 59.00 | \$ 65.00 | | | | | | | | |
| Kids First-Soccer | | \$ 49.00 | \$ 63.00 | \$ 63.00 | \$ 65.00 | | | | | | | | |
| Kids First - STEPS (Tots) | | \$ 49.00 | \$ 49.00 | \$ 49.00 | \$ 59.00 | | | | | | | | |
| One-On-One Skill Classes | | \$ 110.00 | | \$ 50.00 | \$ 88.00 | | | | | | | | |
| Soccer (Indoor) | \$ 40.00 | \$ 41.00 | \$ 42.00 | \$ 42.00 | \$ 42.00 | \$ 42.00 | \$ 39.00 | \$ 40.00 | \$ 40.00 | 6 | 55 | \$7.27 | \$6.67 |
| Soccer (Outdoor) | \$ 38.00 | \$ 39.00 | \$ 40.00 | \$ 40.00 | \$ 43.00 | \$ 43.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | 7 | 60 | \$6.43 | \$6.43 |
| Soccer - Class | \$ 7.00 | \$ 8.00 | \$ 8.00 | | | | | | | | | | |
| Soccer - Tot (Little Kickers) | \$ 29.00 | | | | | \$ 40.00 | \$ 40.00 | \$ 40.00 | \$ 41.00 | 4 | 40 | \$15.38 | \$10.25 |
| Softball (Bobtail/Ponytail) | \$ 56.00 | \$ 61.00 | \$ 61.00 | | | | | | | | | | |
| Softball (Mighty Mites) | \$ 50.00 | \$ 55.00 | \$ 55.00 | | | | | | | | | | |
| Softball Clinics | | | | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 51.00 | \$ 51.00 | 4 | 60 | \$12.75 | \$12.75 |
| Softball Fast Pitch (Rookies-Div I) | | \$ 70.00 | \$ 70.00 | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 77.00 | \$ 79.00 | \$ 79.00 | 12 | 105 | \$3.76 | \$6.58 |
| Softball-Fast Pitch (Div 2-High School) | | \$ 80.00 | \$ 80.00 | \$ 87.00 | \$ 87.00 | \$ 87.00 | \$ 89.00 | \$ 92.00 | \$ 92.00 | 12 | 105 | \$4.38 | \$7.67 |
| Sports Kids - Archery | | | | | | | | \$ 65.00 | \$ 65.00 | 6 | 45 | \$14.44 | \$10.83 |
| Sports Kids - Tot | | | | | | | | \$ 48.00 | \$ 48.00 | 6 | 45 | \$10.67 | \$8.00 |
| Start Smart Basketball | \$ 32.00 | \$ 36.00 | \$ 38.00 | \$ 38.00 | | | | | | | | | |
| Start Smart Golf | \$ 32.00 | \$ 36.00 | \$ 38.00 | \$ 38.00 | | | | | | | | | |
| Start Smart Sports | \$ 32.00 | \$ 36.00 | \$ 38.00 | \$ 38.00 | | | | | | | | | |
| T-Ball | \$ 49.00 | \$ 50.00 | \$ 51.00 | \$ 53.00 | \$ 55.00 | \$ 55.00 | \$ 56.00 | \$ 57.00 | \$ 58.00 | 12 | 55 | \$5.27 | \$4.83 |
| Tennis (4 wk session) | \$ 47.00 | \$ 49.00 | \$ 50.00 | \$ 50.00 | \$ 55.00 | \$ 55.00 | \$ 55.00 | \$ 56.00 | \$ 57.00 | 8 | 60 | \$7.13 | \$7.13 |
| Tennis Camp | | \$ 83.00 | \$ 75.00 | \$ 83.00 | \$ 85.00 | | | | | | | | |
| Tennis - Family Beg | \$ 47.00 | \$ 49.00 | \$ 50.00 | \$ 77.00 | | | | | | | | | |
| Tennis - Pee Wee | \$ 73.00 | \$ 60.00 | \$ 61.00 | \$ 61.00 | \$ 63.00 | \$ 50.00 | \$ 50.00 | \$ 51.00 | | | | | |
| Tennis - Private Lessons | | | | | | | \$ 25.00 | \$ 30.00 | \$ 30.00 | 1 | 60 | \$30.00 | \$30.00 |
| Tennis - Semi-Private | | | | | | | | \$ 40.00 | \$ 40.00 | 1 | 60 | \$40.00 | \$40.00 |
| Tennis (7 wk session) | | | | \$ 91.00 | \$ 95.00 | \$ 95.00 | \$ 95.00 | \$ 96.00 | \$ 97.00 | 14 | 60 | \$6.93 | \$6.93 |
| Tennis Team-Youth | \$ 80.00 | \$ 80.00 | \$ 82.00 | \$ 80.00 | \$ 80.00 | \$ 90.00 | \$ 90.00 | \$ 93.00 | \$ 95.00 | 35 | 120 | \$1.36 | \$2.71 |
| Tennis Team-High School | \$ 100.00 | \$ 110.00 | \$ 100.00 | \$ 100.00 | \$ 100.00 | \$ 110.00 | \$ 120.00 | \$ 123.00 | \$ 126.00 | 35 | 120 | \$1.80 | \$3.60 |
| Tennis Tournament | \$ 16.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | | | | | | |
| Volleyball-Co-Ed Youth League | \$ 58.00 | \$ 60.00 | \$ 62.00 | \$ 51.00 | | | | | | | | | |
| Volleyball-Junior Skills and Drills | | \$ 79.00 | \$ 74.00 | \$ 74.00 | \$ 79.00 | \$ 74.00 | \$ 76.00 | \$ 85.00 | \$ 90.00 | 6 | 60 | \$15.00 | \$15.00 |
| Volleykidz | | \$ 55.00 | \$ 57.00 | \$ 57.00 | \$ 59.00 | \$ 58.00 | | | | | | | |
| Volleyball-Youth Skills and Drills | | \$ 79.00 | \$ 72.00 | \$ 74.00 | \$ 79.00 | \$ 74.00 | \$ 76.00 | \$ 85.00 | \$ 90.00 | 6 | 60 | \$15.00 | \$15.00 |
| | | | | | | | | | | | | | |
| Camps-Summer | | | | | | | | | | | | | |
| Adventure Camp (3 days) | \$ 171.00 | \$ 177.00 | \$ 183.00 | \$ 189.00 | \$ 196.00 | \$ 196.00 | \$ 200.00 | \$ 204.00 | \$ 210.00 | 15 | 240 | \$3.50 | \$14.00 |
| Adventure Camp (2 days) | \$ 114.00 | \$ 118.00 | \$ 122.00 | \$ 126.00 | \$ 131.00 | \$ 131.00 | \$ 133.00 | \$ 136.00 | \$ 140.00 | 10 | 240 | \$3.50 | \$14.00 |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|---|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| All American Sports Camp | \$ 180.00 | \$ 190.00 | \$ 195.00 | \$ 200.00 | \$ 210.00 | \$ 210.00 | | | | | | | |
| All American Sports Camp (5 day w/ trip) | | | | | | \$ 128.00 | | | | | | | |
| All American Sports Camp (5 day w/o trip) | | | | | | \$ 92.00 | | | | | | | |
| All American Sports Camp (3 day w/o trip) | | | | | | \$ 57.00 | | | | | | | |
| All American Sports Camp (Full Summer) | | | | | | \$ 995.00 | | | | | | | |
| Art Explosion Camp | | | | | | \$ 64.00 | \$ 66.00 | \$ 66.00 | | | | | |
| Badminton - Girls | \$ 50.00 | \$ 55.00 | \$ 57.00 | \$ 65.00 | \$ 65.00 | \$ 65.00 | \$ 65.00 | \$ 67.00 | \$ 69.00 | 9 | 120 | \$3.83 | \$7.67 |
| Baseball Camp | \$ 75.00 | \$ 75.00 | \$ 77.00 | \$ 75.00 | \$ 75.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 48.00 | 5 | 105 | \$5.49 | \$9.60 |
| Basketball Camp - GWMS Boys & Girls | \$ 56.00 | \$ 60.00 | \$ 62.00 | \$ 60.00 | \$ 65.00 | \$ 65.00 | \$ 65.00 | \$ 67.00 | \$ 69.00 | 5 | 150 | \$5.52 | \$13.80 |
| Basketball Camp-Boys | | \$ 70.00 | \$ 72.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 82.00 | \$ 84.00 | 5 | 120 | \$8.40 | \$16.80 |
| Basketball Camp - Girls | \$ 55.00 | \$ 55.00 | \$ 57.00 | \$ 65.00 | \$ 65.00 | \$ 65.00 | \$ 65.00 | \$ 67.00 | \$ 69.00 | 8 | 120 | \$4.31 | \$8.63 |
| Cabin Fever (Winter) | \$ 23.00 | \$ 25.00 | \$ 27.00 | \$ 27.00 | | \$ 28.00 | \$ 29.00 | \$ 30.00 | \$ 30.00 | 6 | 420 | \$0.71 | \$5.00 |
| Cabin Fever Extended Care | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | 6 | 240 | \$0.42 | \$1.67 |
| Camp Snowball (Winter) | \$ 46.00 | \$ 48.00 | \$ 50.00 | \$ 39.00 | \$ 43.00 | \$ 58.00 | \$ 59.00 | \$ 43.00 | \$ 44.50 | 3 | 240 | \$3.71 | \$14.83 |
| Camp Millionaire | | | | | \$ 190.00 | \$ 190.00 | | | | | | | |
| Challenger Soccer Camp | \$ 98.00 | \$ 99.00 | \$ 99.00 | \$ 103.00 | \$ 103.00 | | | | | | | | |
| Challenger Sports Fundamentals Camp | | | \$ 58.00 | \$ 62.00 | \$ 62.00 | | | | | | | | |
| Challenger Sports Skillbuilders Camp | | | \$ 86.00 | \$ 89.00 | | | | | | | | | |
| Chess Camp | | | | | \$ 95.00 | \$ 95.00 | \$ 94.00 | \$ 96.00 | \$ 96.00 | 5 | 90 | \$12.80 | \$19.20 |
| CIT (2 week) | \$ 25.00 | \$ 25.00 | \$ 35.00 | \$ 35.00 | \$ 57.00 | \$ 88.00 | \$ 95.00 | | \$ 60.00 | 10 | 210 | \$1.71 | \$6.00 |
| CIT (4/5 week) | | | | | | \$ 145.00 | \$ 160.00 | \$ 225.00 | \$ 41.00 | 20 | 420 | \$0.29 | \$2.05 |
| CIT (Full Summer) | | | | | | \$ 375.00 | \$ 400.00 | \$ 440.00 | | | | | |
| Cross Country Camp | \$ 30.00 | \$ 35.00 | \$ 45.00 | \$ 55.00 | \$ 60.00 | \$ 60.00 | \$ 60.00 | \$ 62.00 | \$ 64.00 | 24 | 90 | \$1.78 | \$2.67 |
| Fire Soccer Camp (7-14) | | | | | \$ 100.00 | \$ 110.00 | \$ 110.00 | \$ 135.00 | \$ 135.00 | 5 | 180 | \$9.00 | \$27.00 |
| Fire Soccer Camp (5-6) | | | | | \$ 80.00 | \$ 90.00 | \$ 90.00 | \$ 115.00 | \$ 115.00 | 5 | 90 | \$15.33 | \$23.00 |
| Football/Conditioning Camp | | | | | | | | | | | | | |
| Varsity | | | | | \$ 85.00 | \$ 85.00 | \$ 100.00 | \$ 100.00 | \$ 103.00 | 14 | 180 | \$2.45 | \$7.36 |
| Soph | | | | \$ 50.00 | \$ 85.00 | \$ 80.00 | \$ 90.00 | \$ 90.00 | \$ 93.00 | 14 | 180 | \$2.21 | \$6.64 |
| Frosh | | | | \$ 75.00 | \$ 60.00 | \$ 60.00 | \$ 75.00 | \$ 75.00 | \$ 78.00 | 8 | 180 | \$3.25 | \$9.75 |
| Gr 2-8 | | | | | | | \$ 40.00 | \$ 40.00 | \$ 42.00 | 4 | 90 | \$7.00 | \$10.50 |
| Golf Camp-Girls Rams | | | | | | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 52.00 | 3 | 60 | \$17.33 | \$17.33 |
| Gymnastic Training Camp (Rams) | \$ 50.00 | \$ 60.00 | \$ 62.00 | \$ 125.00 | \$ 130.00 | \$ 55.00 | \$ 55.00 | \$ 57.00 | \$ 59.00 | 10 | 180 | \$1.97 | \$5.90 |
| Kamp Kare (am) | \$ 37.00 | \$ 37.00 | \$ 39.00 | \$ 42.00 | \$ 52.00 | \$ 52.00 | \$ 53.00 | \$ 53.00 | \$ 54.00 | 10 | 120 | \$2.70 | \$5.40 |
| Kamp Kare (pm) | \$ 48.00 | \$ 48.00 | \$ 50.00 | \$ 51.00 | \$ 63.00 | \$ 63.00 | \$ 64.00 | \$ 64.00 | \$ 65.00 | 10 | 150 | \$2.60 | \$6.50 |
| Kamp Kare (single day) | | | | | | \$ 6.00 | \$ 8.00 | \$ 7.00 | \$ 8.00 | 1 | 120 | \$4.00 | \$8.00 |
| Kamp Kritters | \$ 180.00 | \$ 190.00 | \$ 195.00 | \$ 200.00 | \$ 210.00 | \$ 210.00 | \$ 210.00 | \$ 210.00 | \$ 225.00 | 10 | 390 | \$3.46 | \$22.50 |
| Kamp Kritters (5 day w/ trip) | | | | | | \$ 130.00 | \$ 135.00 | \$ 134.00 | \$ 138.00 | 5 | 390 | \$4.25 | \$27.60 |
| Kamp Kritters (5 day w/o trip) | | | | | | \$ 94.00 | \$ 105.00 | \$ 101.00 | | | | | |
| Kamp Kritters (3 day w/o trip) | | | | | | \$ 57.00 | \$ 63.00 | \$ 64.00 | | | | | |
| Kamp Kritters (Full Summer) | | | | | | \$ 995.00 | \$ 955.00 | \$ 975.00 | \$ 1,004.00 | 50 | 390 | \$3.09 | \$20.08 |
| Kids First Summer Camp-Badminton | | | | \$ 89.00 | \$ 88.00 | \$ 88.00 | | | | | | | |
| Kids First Summer Camp-Football | | | | \$ 129.00 | \$ 130.00 | \$ 130.00 | | | | | | | |
| Kids First Summer Camp-Track&Field | | | | \$ 119.00 | \$ 114.00 | \$ 114.00 | | | | | | | |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|----------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Kool Kamp (3 days) | \$ 171.00 | \$ 177.00 | \$ 183.00 | \$ 189.00 | \$ 196.00 | \$ 196.00 | \$ 200.00 | \$ 204.00 | \$ 210.00 | 15 | 240 | \$3.50 | \$14.00 |
| Kool Kamp (2 Days) | \$ 114.00 | \$ 118.00 | \$ 122.00 | \$ 126.00 | \$ 131.00 | \$ 131.00 | \$ 133.00 | \$ 136.00 | \$ 140.00 | 10 | 240 | \$3.50 | \$14.00 |
| Lil' Rascals Bears (2 Day) | \$ 114.00 | \$ 118.00 | \$ 122.00 | \$ 126.00 | \$ 131.00 | \$ 131.00 | \$ 133.00 | \$ 136.00 | \$ 140.00 | 10 | 240 | \$3.50 | \$14.00 |
| Lil' Rascals Bears (3 Day) | \$ 171.00 | \$ 177.00 | \$ 183.00 | \$ 189.00 | \$ 196.00 | \$ 196.00 | \$ 200.00 | \$ 204.00 | \$ 210.00 | 15 | 240 | \$3.50 | \$14.00 |
| Lil' Rascals Cubs (3hr) | \$ 86.00 | \$ 88.00 | \$ 91.00 | \$ 95.00 | \$ 98.00 | \$ 98.00 | \$ 100.00 | \$ 102.00 | \$ 105.00 | 10 | 180 | \$3.50 | \$10.50 |
| Lil' Rascals Cubs (4hr) | \$ 114.00 | \$ 118.00 | \$ 122.00 | \$ 126.00 | \$ 131.00 | \$ 131.00 | \$ 133.00 | \$ 136.00 | \$ 140.00 | 10 | 240 | \$3.50 | \$14.00 |
| Mad Science Camp | | | | | | \$ 92.00 | \$ 92.00 | \$ 92.00 | \$ 92.00 | 5 | 120 | \$9.20 | \$18.40 |
| "Me Too" Camp | \$ 72.00 | \$ 67.00 | \$ 76.00 | | | | | | | | | | |
| Skyhawk-Mini Hawks | | \$ 50.00 | \$ 50.00 | | | | | | | | | | |
| Skyhawk-Multi Sport | \$ 98.00 | \$ 105.00 | \$ 105.00 | \$ 105.00 | | | | | | | | | |
| Soccer Camp-Boys Rams | \$ 45.00 | \$ 45.00 | \$ 40.00 | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 51.00 | \$ 53.00 | 5 | 120 | \$5.30 | \$10.60 |
| Soccer Camp-Girls Rams | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 55.00 | \$ 55.00 | \$ 55.00 | \$ 50.00 | \$ 52.00 | \$ 53.00 | 5 | 120 | \$5.30 | \$10.60 |
| Softball Camp-Rams | | \$ 40.00 | \$ 40.00 | \$ 50.00 | \$ 50.00 | \$ 40.00 | \$ 40.00 | \$ 41.00 | \$ 43.00 | 4 | 105 | \$6.14 | \$10.75 |
| Spring Break Camp | \$ 23.00 | \$ 25.00 | \$ 27.00 | | | \$ 23.00 | | | | | | | |
| Spring Break - Extended Care | \$ 6.00 | \$ 6.00 | \$ 6.00 | | | \$ 8.00 | | | | | | | |
| Teen Club - 4 Day | | | | | | \$ 160.00 | \$ 163.00 | \$ 112.00 | \$ 112.00 | 4 | 420 | \$4.00 | \$28.00 |
| Teen Club - 8 Day | \$ 201.00 | \$ 201.00 | \$ 211.00 | \$ 211.00 | \$ 215.00 | \$ 210.00 | \$ 210.00 | \$ 200.00 | \$ 200.00 | 8 | 420 | \$3.57 | \$25.00 |
| Teen Club - Full Summer | | | | | | | \$ 955.00 | \$ 950.00 | \$ 950.00 | 49 | 420 | \$2.77 | \$19.39 |
| Volleyball Camp | \$ 55.00 | \$ 55.00 | \$ 55.00 | \$ 60.00 | \$ 60.00 | \$ 60.00 | \$ 60.00 | \$ 62.00 | \$ 64.00 | 8 | 120 | \$4.00 | \$8.00 |
| Volleyball Camp-GWMS | | | | | | | \$ 70.00 | \$ 72.00 | \$ 74.00 | 5 | 90 | \$9.87 | \$14.80 |
| Volleyball Open Gym-GWMS | | | | | | | \$ 50.00 | \$ 50.00 | \$ 52.00 | 5 | 60 | \$10.40 | \$10.40 |
| Winter Break Camp | \$ 23.00 | \$ 25.00 | \$ 27.00 | \$ 27.00 | | \$ 23.00 | | | | | | | |
| Winter Break Camp Care | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | | \$ 8.00 | | | | | | | |
| Wrestling Camp - RAM Mini | \$ 55.00 | \$ 55.00 | \$ 55.00 | \$ 55.00 | \$ 55.00 | \$ 60.00 | \$ 60.00 | \$ 62.00 | \$ 64.00 | 5 | 120 | \$6.40 | \$12.80 |
| Young Rembrandts Summer Art Camp | \$ 47.00 | | | \$ 50.00 | | | | | | | | | |
| | | | | | | | | | | | | | |
| <u>Fitness/Health</u> | | | | | | | | | | | | | |
| 20/20/20 | | \$ 35.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| 30/30 | | | | | | | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Below The Belt | | | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Body Work | | | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Boot Camp | | \$ 35.00 | | | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Cardio Fusion | | | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Cardio-Kickboxing | \$ 42.00 | | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Cardio Yoga-lates | | \$ 27.00 | \$ 35.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Exercise For Diabetics | | | \$ 30.00 | \$ 31.00 | \$ 47.00 | \$ 47.00 | \$ 48.00 | \$ 48.00 | \$ 50.00 | 6 | 60 | \$8.33 | \$8.33 |
| Fitness Room | | | | | | | | | | | | | |
| 1 Year Membership | | \$ 200.00 | \$ 206.00 | \$ 212.00 | \$ 220.00 | \$ 220.00 | \$ 224.00 | \$ 224.00 | \$ 230.00 | 312 | 60 | \$0.74 | \$0.74 |
| 3 Month Membership | | \$ 57.00 | \$ 59.00 | \$ 61.00 | \$ 63.00 | \$ 63.00 | \$ 64.00 | \$ 64.00 | \$ 65.00 | 78 | 60 | \$0.83 | \$0.83 |
| 20 Punch | \$ 32.00 | \$ 33.00 | \$ 34.00 | \$ 35.00 | \$ 36.00 | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | 20 | 60 | \$1.90 | \$1.90 |
| 10 Punch | \$ 21.00 | \$ 22.00 | \$ 23.00 | \$ 24.00 | \$ 25.00 | \$ 25.00 | \$ 26.00 | \$ 26.00 | \$ 27.00 | 10 | 60 | \$2.70 | \$2.70 |
| 5 Punch | \$ 13.00 | | | | | | | | | | | | |
| Daily | \$ 3.00 | \$ 4.00 | \$ 4.00 | \$ 4.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 6.00 | 1 | 60 | \$6.00 | \$6.00 |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|---|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Fitness Room - Senior | | | | | | | | | | | | | |
| 1 Year Membership | | \$ 150.00 | \$ 154.00 | \$ 158.00 | \$ 164.00 | \$ 164.00 | \$ 167.00 | \$ 167.00 | \$ 172.00 | 312 | 60 | \$0.55 | \$0.55 |
| 3 Month Membership | | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 46.00 | \$ 46.00 | \$ 47.00 | \$ 147.00 | \$ 151.00 | 78 | 60 | \$1.94 | \$1.94 |
| 20 Punch | | \$ 17.00 | \$ 18.00 | \$ 19.00 | \$ 20.00 | \$ 20.00 | \$ 21.00 | \$ 21.00 | \$ 22.00 | 20 | 60 | \$1.10 | \$1.10 |
| 10 Punch | | \$ 12.00 | \$ 13.00 | \$ 14.00 | \$ 15.00 | \$ 15.00 | \$ 16.00 | \$ 16.00 | \$ 17.00 | 10 | 60 | \$1.70 | \$1.70 |
| Daily | | \$ 2.00 | \$ 2.00 | \$ 2.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 4.00 | 1 | 60 | \$4.00 | \$4.00 |
| Fitness Room Orientation | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 1 | 60 | \$0.00 | \$0.00 |
| Intro to Yoga | | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Kickboxing Aerobics | \$ 42.00 | | | | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| KidFit | | | | | | | | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Light Weight Workout | | \$ 39.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Minute By Minute | | \$ 39.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Muscle Madness | | | \$ 36.00 | \$ 37.00 | \$ 38.00 | \$ 38.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| NIA | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| On The Ball | | | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Personal Training - Private | | | | | | | | | | | | | |
| 8 Sessions | | \$ 210.00 | \$ 216.00 | \$ 222.00 | \$ 230.00 | \$ 230.00 | \$ 234.00 | \$ 234.00 | \$ 240.00 | 8 | 60 | \$30.00 | \$30.00 |
| 4 Sessions | | \$ 120.00 | \$ 123.00 | \$ 127.00 | \$ 132.00 | \$ 132.00 | \$ 135.00 | \$ 135.00 | \$ 139.00 | 4 | 60 | \$34.75 | \$34.75 |
| 1 Session | | \$ 35.00 | \$ 36.00 | \$ 37.00 | \$ 38.00 | \$ 38.00 | \$ 39.00 | \$ 39.00 | \$ 40.00 | 1 | 60 | \$40.00 | \$40.00 |
| Personal Training - Semi-Private (2 participants) | | | | | | | | | | | | | |
| 8 Sessions | | \$ 315.00 | \$ 324.00 | \$ 334.00 | \$ 347.00 | \$ 347.00 | \$ 351.00 | \$ 351.00 | \$ 361.00 | 8 | 60 | \$45.13 | \$45.13 |
| 4 Sessions | | \$ 180.00 | \$ 185.00 | \$ 191.00 | \$ 198.00 | \$ 198.00 | \$ 202.00 | \$ 202.00 | \$ 208.00 | 4 | 60 | \$52.00 | \$52.00 |
| 1 Session | | \$ 53.00 | \$ 55.00 | \$ 57.00 | \$ 59.00 | \$ 59.00 | \$ 59.00 | \$ 59.00 | \$ 60.00 | 1 | 60 | \$60.00 | \$60.00 |
| Pilates | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Pilates Plus | | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Power N' Step | \$ 42.00 | \$ 39.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Power Sculpt | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Senior Exercise/Strength Training | | | | | | | | | | | | | |
| 5 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 11.00 | \$ 11.00 | \$ 11.00 | \$ 12.00 | \$ 12.00 | \$ 13.00 | 5 | 60 | \$2.60 | \$2.60 |
| 10 | \$ 19.00 | \$ 20.00 | \$ 20.00 | \$ 21.00 | \$ 21.00 | \$ 21.00 | \$ 22.00 | \$ 22.00 | \$ 23.00 | 10 | 60 | \$2.30 | \$2.30 |
| 20 | \$ 30.00 | \$ 32.00 | \$ 32.00 | \$ 33.00 | \$ 33.00 | \$ 33.00 | \$ 34.00 | \$ 34.00 | \$ 35.00 | 20 | 60 | \$1.75 | \$1.75 |
| Step Interval | | | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Step N Kickbox Aerobics | \$ 42.00 | | | | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Step N Sculpt | | | | | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Tai Chi | \$ 58.00 | \$ 50.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 60.00 | \$ 60.00 | 6 | 60 | \$10.00 | \$10.00 |
| Teens In Training | | | | | | | | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| TOP Fitness Kickboxing | | \$ 46.00 | \$ 48.00 | \$ 65.00 | \$ 71.00 | \$ 71.00 | | | | | | | |
| Tone & Tighten | | | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Totally Fit | | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Turbo Kick | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Wake Up Call | | | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Yoga | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Yoga Challenge | | \$ 35.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|------------------------------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Yoga For Kids | \$ 40.00 | \$ 50.00 | | | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Yoga-Gentle | | | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Yoga-lates | | \$ 43.00 | \$ 44.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Yoga-lates Fusion | | | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Yoga-Parent and Child | | \$ 35.00 | \$ 51.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 49.00 | \$ 50.00 | 10 | 60 | \$5.00 | \$5.00 |
| Yoga-Pre & Post Natal | | \$ 35.00 | | | | | | | | | | | |
| Yoga - Youthful | | \$ 35.00 | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| Zumba | | | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 8 | 60 | \$5.00 | \$5.00 |
| | | | | | | | | | | | | | |
| <u>Gymnastics</u> | | | | | | | | | | | | | |
| Cheerleading Tumbling | \$ 69.00 | \$ 66.00 | \$ 75.00 | \$ 79.00 | \$ 79.00 | \$ 91.00 | | | | | | | |
| Cheerleading Tumbling Camp | | \$ 77.00 | \$ 80.00 | \$ 83.00 | | | | | | | | | |
| DGPD Gliders | | | | | | | \$ 65.00 | \$ 65.00 | \$ 67.00 | 7 | 60 | \$9.57 | \$9.57 |
| DGPD Little Rascals | | | | | | | \$ 80.00 | \$ 80.00 | | | | | |
| DGPD Swingers | | | | | | | \$ 65.00 | \$ 65.00 | \$ 67.00 | 7 | 60 | \$9.57 | \$9.57 |
| DGPD Tumblers | | | | | | | \$ 50.00 | \$ 50.00 | \$ 52.00 | 7 | 45 | \$9.90 | \$7.43 |
| DGPD Vaulters | | | | | | | \$ 65.00 | \$ 65.00 | \$ 67.00 | 7 | 60 | \$9.57 | \$9.57 |
| Gymnastics - Beginner (Girls) | \$ 69.00 | \$ 73.00 | \$ 70.00 | \$ 75.00 | \$ 75.00 | \$ 87.00 | | | | | | | |
| Gymnastics - Beginner (Boys) | \$ 69.00 | \$ 73.00 | \$ 70.00 | \$ 75.00 | \$ 75.00 | \$ 87.00 | | | | | | | |
| Gymnastics - Boys Inter/Adv | | | | \$ 88.00 | \$ 88.00 | \$ 99.00 | | | | | | | |
| Gymnastics-Girls Adv | | | | \$ 88.00 | \$ 135.00 | \$ 105.00 | | | | | | | |
| Gymnastics - Girls Inter | | | | \$ 88.00 | \$ 88.00 | \$ 99.00 | | | | | | | |
| Gymnastics-Parent & Star | | \$ 63.00 | \$ 65.00 | \$ 69.00 | \$ 71.00 | \$ 71.00 | \$ 73.00 | \$ 63.00 | | | | | |
| Gymnastics-Pre Beginner | | | | | \$ 75.00 | \$ 84.00 | | | | | | | |
| Gymnastics-Rising Stars | | \$ 63.00 | \$ 65.00 | \$ 69.00 | \$ 71.00 | \$ 72.00 | \$ 75.00 | \$ 65.00 | | | | | |
| Gymnastics-Shooting Stars | | \$ 63.00 | \$ 65.00 | \$ 69.00 | \$ 71.00 | \$ 75.00 | \$ 80.00 | \$ 68.00 | | | | | |
| Gymnastics-Super Stars | | \$ 63.00 | \$ 65.00 | \$ 69.00 | \$ 71.00 | \$ 75.00 | \$ 80.00 | \$ 70.00 | | | | | |
| Gymnastics-Teen | | | | | \$ 88.00 | \$ 99.00 | | | | | | | |
| Gymnastics Training Camp | | \$ 113.00 | \$ 115.00 | \$ 125.00 | \$ 135.00 | \$ 135.00 | | | | | | | |
| Gymnastics-Tumbling (Boys & Girls) | | | | \$ 75.00 | \$ 75.00 | \$ 92.00 | | | | | | | |
| Lil Leapers - Age 3+ | | | | | | | \$ 40.00 | | \$ 42.00 | 6 | 45 | \$9.33 | \$7.00 |
| Lil Leapers - Parent/Tot | | | | | | | | | \$ 35.00 | 6 | 30 | \$11.67 | \$5.83 |
| Lombard Leapers | \$ 62.00 | \$ 70.00 | \$ 123.00 | \$ 133.00 | \$ 138.00 | \$ 138.00 | \$ 138.00 | \$ 140.00 | \$ 145.00 | 16 | 120 | \$4.53 | \$9.06 |
| Lombard Poms | \$ 80.00 | \$ 85.00 | \$ 85.00 | \$ 85.00 | \$ 90.00 | \$ 95.00 | \$ 96.67 | \$ 96.67 | \$ 96.67 | 10 | 55 | \$10.55 | \$9.67 |
| | | | | | | | | | | | | | |
| <u>Martial Arts</u> | | | | | | | | | | | | | |
| Aikido - Adult | | | | | | | | | | | | | |
| Winter | | \$ 100.00 | | | | | | | | | | | |
| Spring | | \$ 50.00 | | \$ 92.00 | | | | | | | | | |
| Summer I | | \$ 100.00 | | \$ 83.00 | | | | | | | | | |
| Summer II | | | | \$ 74.00 | | | | | | | | | |
| Fall | | | | \$ 110.00 | | | | | | | | | |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|-----------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Karate | | | | | | | | | | | | | |
| Winter | \$ 78.00 | \$ 84.00 | \$ 87.00 | \$ 90.00 | \$ 96.00 | \$ 112.00 | \$ 99.00 | \$ 105.00 | \$ 108.00 | 12 | 45 | \$12.00 | \$9.00 |
| Spring | \$ 68.00 | \$ 70.00 | \$ 73.00 | \$ 78.00 | \$ 80.00 | \$ 93.00 | \$ 85.00 | \$ 88.00 | \$ 91.00 | 10 | 45 | \$12.13 | \$9.10 |
| Summer | \$ 81.00 | \$ 84.00 | \$ 89.00 | \$ 93.00 | \$ 96.00 | \$ 112.00 | \$ 102.00 | \$ 105.00 | \$ 108.00 | 12 | 45 | \$12.00 | \$9.00 |
| Fall | \$ 95.00 | \$ 99.00 | \$ 105.00 | \$ 116.00 | \$ 120.00 | \$ 143.00 | \$ 128.00 | \$ 131.00 | \$ 135.00 | 15 | 45 | \$12.00 | \$9.00 |
| Karate (Adult - Int) | | | | | | | | | | | | | |
| Winter | \$ 98.00 | \$ 84.00 | \$ 87.00 | \$ 108.00 | \$ 112.00 | \$ 112.00 | \$ 114.00 | \$ 120.00 | \$ 124.00 | 12 | 75 | \$8.27 | \$10.33 |
| Spring | \$ 84.00 | \$ 88.00 | \$ 88.00 | \$ 93.00 | \$ 93.00 | \$ 93.00 | \$ 98.00 | \$ 100.00 | \$ 103.00 | 10 | 75 | \$8.24 | \$10.30 |
| Summer | \$ 101.00 | \$ 105.00 | \$ 120.00 | \$ 112.00 | \$ 112.00 | \$ 112.00 | \$ 117.00 | \$ 120.00 | \$ 124.00 | 12 | 75 | \$8.27 | \$10.33 |
| Fall | \$ 118.00 | \$ 123.00 | \$ 126.00 | \$ 143.00 | \$ 140.00 | \$ 143.00 | \$ 146.00 | \$ 150.00 | \$ 155.00 | 15 | 75 | \$8.27 | \$10.33 |
| Kids Karate Club | \$ 56.00 | \$ 56.00 | \$ 56.00 | \$ 45.00 | | | | | | | | | |
| Sullivan's School of Karate | | | | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 46.00 | \$ 48.00 | 11 | 45 | \$5.82 | \$4.36 |
| | | | | | | | | | | | | | |
| Tae Kwon Do | | | | | | | | | | | | | |
| Winter | \$ 108.00 | \$ 77.00 | \$ 110.00 | \$ 110.00 | \$ 110.00 | \$ 132.00 | \$ 108.00 | \$ 120.00 | \$ 124.00 | 12 | 40 | \$15.50 | \$10.33 |
| Spring | \$ 90.00 | \$ 70.00 | \$ 100.00 | \$ 100.00 | \$ 100.00 | \$ 110.00 | \$ 90.00 | \$ 100.00 | \$ 103.00 | 10 | 40 | \$15.45 | \$10.30 |
| Summer | \$ 90.00 | \$ 70.00 | \$ 100.00 | \$ 100.00 | \$ 100.00 | \$ 100.00 | \$ 99.00 | \$ 110.00 | \$ 113.00 | 10 | 40 | \$16.95 | \$11.30 |
| Fall | \$ 126.00 | \$ 126.00 | \$ 160.00 | \$ 165.00 | \$ 165.00 | \$ 154.00 | \$ 160.00 | \$ 160.00 | \$ 165.00 | 15 | 40 | \$16.50 | \$11.00 |
| | | | | | | | | | | | | | |
| Performing Arts | | | | | | | | | | | | | |
| Ballet - Pre | \$ 50.00 | \$ 54.00 | \$ 58.00 | \$ 64.00 | \$ 65.00 | \$ 65.00 | \$ 66.00 | \$ 68.00 | \$ 72.00 | 14 | 45 | \$6.86 | \$5.14 |
| Ballet - Youth | \$ 67.00 | \$ 70.00 | \$ 78.00 | \$ 83.00 | \$ 88.00 | \$ 88.00 | \$ 90.00 | \$ 92.00 | \$ 94.00 | 14 | 60 | \$6.71 | \$6.71 |
| Belly Dance | | \$ 72.00 | \$ 96.00 | | | | | | | | | | |
| Camp Perform | | | | | | | | | | | | | |
| Summer | \$ 100.00 | \$ 50.00 | | | | | | | | | | | |
| Fall | \$ 60.00 | | | | | | | | | | | | |
| Chicago's #1 Drumming | | | | | | | \$ 63.00 | \$ 63.00 | \$ 63.00 | 8 | 30 | \$15.75 | \$7.88 |
| Creative Movement | \$ 50.00 | \$ 48.00 | \$ 58.00 | \$ 64.00 | \$ 65.00 | \$ 65.00 | \$ 66.50 | \$ 68.00 | \$ 72.00 | 14 | 45 | \$6.86 | \$5.14 |
| Flute Lessons | | \$ 129.00 | \$ 129.00 | \$ 132.00 | \$ 157.00 | \$ 157.00 | | | | | | | |
| Guitar Lessons - Private | \$ 195.00 | \$ 149.00 | \$ 154.00 | \$ 179.00 | \$ 189.00 | \$ 189.00 | \$ 189.00 | \$ 189.00 | \$ 168.00 | 8 | 30 | \$42.00 | \$21.00 |
| Intro To Ballroom Dance | \$ 56.00 | \$ 72.00 | \$ 72.00 | \$ 72.00 | \$ 72.00 | \$ 72.00 | \$ 72.00 | \$ 72.00 | \$ 72.00 | 6 | 45 | \$16.00 | \$12.00 |
| Irish Step Dance-Beginner | | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 140.00 | \$ 140.00 | \$ 140.00 | \$ 140.00 | | | | | |
| Jazz and Tap | \$ 67.00 | | \$ 78.00 | \$ 83.00 | \$ 88.00 | \$ 88.00 | \$ 90.00 | \$ 92.00 | \$ 94.00 | 14 | 60 | \$6.71 | \$6.71 |
| Just Jazz | \$ 67.00 | \$ 70.00 | \$ 78.00 | \$ 83.00 | \$ 88.00 | \$ 88.00 | \$ 90.00 | \$ 92.00 | \$ 94.00 | 14 | 60 | \$6.71 | \$6.71 |
| Little Guitar Pickers | | | | \$ 80.00 | \$ 84.00 | \$ 84.00 | \$ 43.00 | \$ 43.00 | \$ 43.00 | 4 | 30 | \$21.50 | \$10.75 |
| Master The Art Of Drumming | \$ 100.00 | \$ 108.00 | \$ 132.00 | \$ 132.00 | \$ 132.00 | \$ 132.00 | | | | | | | |
| Movin' & Shakin' | \$ 33.00 | \$ 38.00 | \$ 39.00 | \$ 43.00 | \$ 44.00 | \$ 44.00 | \$ 45.00 | \$ 46.00 | \$ 48.00 | 14 | 30 | \$6.86 | \$3.43 |
| Music Together | | | | \$ 155.00 | \$ 165.00 | \$ 165.00 | \$ 165.00 | \$ 173.00 | \$ 178.00 | 10 | 45 | \$23.73 | \$17.80 |
| Parent/Tot Dance | | \$ 38.00 | \$ 39.00 | \$ 43.00 | \$ 44.00 | \$ 44.00 | \$ 45.00 | \$ 46.00 | \$ 48.00 | 14 | 30 | \$6.86 | \$3.43 |
| Performing Troupe | | \$ 70.00 | \$ 78.00 | \$ 83.00 | \$ 88.00 | \$ 88.00 | \$ 90.00 | \$ 92.00 | \$ 94.00 | 14 | 60 | \$6.71 | \$6.71 |
| Piano Instruction (30 min) | \$ 108.00 | \$ 118.00 | \$ 132.00 | \$ 132.00 | \$ 157.00 | \$ 157.00 | \$ 157.00 | \$ 157.00 | \$ 157.00 | 6 | 30 | \$52.33 | \$26.17 |
| Piano Instruction (45 min) | \$ 165.00 | | \$ 198.00 | | | | | | | | | | |
| Piano Instruction (60 min) | \$ 216.00 | | \$ 264.00 | | | | | | | | | | |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Pom Pon Class | \$ 67.00 | \$ 70.00 | \$ 78.00 | \$ 83.00 | \$ 88.00 | \$ 88.00 | \$ 90.00 | \$ 92.00 | \$ 94.00 | 14 | 60 | \$6.71 | \$6.71 |
| Pre Tap & Jazz | \$ 50.00 | \$ 54.00 | \$ 58.00 | \$ 64.00 | \$ 65.00 | \$ 65.00 | \$ 66.50 | \$ 68.00 | \$ 72.00 | 14 | 45 | \$6.86 | \$5.14 |
| Salsa/Latin Dance | \$ 56.00 | \$ 72.00 | \$ 72.00 | \$ 72.00 | | | | | | | | | |
| Street Dance | \$ 67.00 | \$ 70.00 | \$ 78.00 | \$ 83.00 | \$ 88.00 | \$ 88.00 | \$ 90.00 | \$ 92.00 | \$ 94.00 | 14 | 60 | \$6.71 | \$6.71 |
| Tap-Adult | | \$ 36.00 | \$ 36.00 | \$ 36.00 | | \$ 36.00 | \$ 36.00 | \$ 36.00 | \$ 36.00 | 6 | 45 | \$8.00 | \$6.00 |
| Twirling Toddlers | | | | \$ 42.00 | \$ 44.00 | \$ 44.00 | \$ 45.00 | \$ 46.00 | \$ 48.00 | 14 | 30 | \$6.86 | \$3.43 |
| Voice Instruction | \$ 108.00 | \$ 108.00 | \$ 144.00 | \$ 144.00 | \$ 144.00 | \$ 144.00 | \$ 72.00 | | \$ 75.00 | 4 | 30 | \$37.50 | \$18.75 |
| | | | | | | | | | | | | | |
| <u>Rental Locations</u> | | | | | | | | | | | | | |
| Athletic Fields | | | | | | | | | | | | | |
| Baseball & Softball Field-Per Hour | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | \$ 25.00 | \$ 25.00 | 1 | 60 | \$25.00 | \$25.00 |
| Premier Field (14,15,17,18)-Per Hour | | | | | | | | | \$ 35.00 | 1 | 60 | \$35.00 | \$35.00 |
| Bases Rental - Per Rental | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | | | | |
| Field Prep/Lining - Per Rental | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | | | | |
| Field Lights - Per Hour | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 105.00 | \$ 45.00 | 1 | 60 | \$45.00 | \$45.00 |
| Concession Permit - Per Use | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 35.00 | | | | |
| Cross Country Meet - Per Hour | \$ 35.00 | \$ 35.00 | \$ 35.00 | \$ 35.00 | \$ 35.00 | \$ 35.00 | \$ 35.00 | \$ 100.00 | \$ 100.00 | 1 | 60 | \$100.00 | \$100.00 |
| Football Field - Per Game | | | | | | | | \$ 150.00 | \$ 150.00 | | | | |
| Field Lining-Per Use | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | | | | |
| Football Field - Per Hour | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | | | | | | |
| Glenbard East Turf Field - Per Hour | | | | | | | | \$ 60.00 | \$ 60.00 | 1 | 60 | \$60.00 | \$60.00 |
| With Lights - Per Hour | | | | | | | | \$ 100.00 | \$ 100.00 | 1 | 60 | \$100.00 | \$100.00 |
| Pleasant Lane Gym - Per Hour | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 75.00 | | | | | |
| Sand Volleyball Court - Per Hour | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | 1 | 60 | \$12.00 | \$12.00 |
| Soccer Field - Per Hour | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | | | | | | |
| Field Lining - Per Use | \$ 40.00 | \$ 40.00 | \$ 40.00 | \$ 40.00 | \$ 40.00 | \$ 40.00 | \$ 40.00 | | | | | | |
| Tennis Court - Per Hour | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | \$ 12.00 | 1 | 60 | \$12.00 | \$12.00 |
| Garden Plots | \$ 28.00 | \$ 29.00 | \$ 35.00 | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | | | | |
| Lagoon Center | | | | | | | | | | | | | |
| Weekday | \$ 23.00 | \$ 24.00 | \$ 25.00 | \$ 26.00 | \$ 27.00 | \$ 27.00 | \$ 28.00 | \$ 29.00 | \$ 30.00 | 1 | 60 | \$30.00 | \$30.00 |
| Weekend | \$ 36.00 | \$ 38.00 | \$ 40.00 | \$ 41.00 | \$ 42.00 | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | 1 | 60 | \$45.00 | \$45.00 |
| Log Cabin | | | | | | | | | | | | | |
| Weekday | \$ 23.00 | \$ 24.00 | \$ 25.00 | \$ 26.00 | \$ 27.00 | \$ 27.00 | \$ 28.00 | \$ 29.00 | \$ 30.00 | 1 | 60 | \$30.00 | \$30.00 |
| Weekend | \$ 36.00 | \$ 38.00 | \$ 40.00 | \$ 41.00 | \$ 42.00 | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | 1 | 60 | \$45.00 | \$45.00 |
| Lombard Community Building | | | | | | | | | | | | | |
| Room 1 Weekday | \$ 26.00 | \$ 27.00 | \$ 28.00 | \$ 29.00 | \$ 30.00 | \$ 30.00 | \$ 31.00 | \$ 32.00 | \$ 33.00 | 1 | 60 | \$33.00 | \$33.00 |
| Room 1 Weekend | \$ 50.00 | \$ 52.00 | \$ 55.00 | \$ 57.00 | \$ 59.00 | \$ 59.00 | \$ 60.00 | \$ 61.00 | \$ 63.00 | 1 | 60 | \$63.00 | \$63.00 |
| Room 1 Set-Up (flat rate) | \$ 40.00 | \$ 40.00 | \$ 44.00 | \$ 45.00 | | | | | | | | | |
| Room 2 Weekday | \$ 17.00 | \$ 18.00 | \$ 19.00 | \$ 20.00 | \$ 21.00 | \$ 21.00 | \$ 22.00 | \$ 23.00 | \$ 24.00 | 1 | 60 | \$24.00 | \$24.00 |
| Room 2 Weekend | \$ 31.00 | \$ 33.00 | \$ 35.00 | \$ 36.00 | \$ 37.00 | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 40.00 | 1 | 60 | \$40.00 | \$40.00 |
| Room 2 Set-Up (flat rate) | \$ 10.00 | \$ 10.00 | \$ 11.00 | \$ 12.00 | | | | | | | | | |
| Kitchen (flat rate) | \$ 12.00 | \$ 15.00 | \$ 16.00 | \$ 18.00 | \$ 21.00 | \$ 21.00 | \$ 22.00 | \$ 23.00 | \$ 24.00 | | | | |
| Alcohol Permit (flat rate) | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 82.00 | \$ 84.00 | \$ 85.00 | | | | |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|---------------------------------|-----------|-----------|-----------|----------|-----------|-----------|----------|----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Picnic Sites (dawn-dusk) | | | | | | | | | | | | | |
| Lilacia Park Shelter | \$ 64.00 | \$ 64.00 | \$ 67.00 | \$ 69.00 | \$ 71.00 | \$ 71.00 | \$ 72.00 | \$ 74.00 | \$ 76.00 | | | | |
| Lagoon Shelter | \$ 64.00 | \$ 64.00 | \$ 67.00 | \$ 69.00 | \$ 71.00 | \$ 71.00 | \$ 72.00 | \$ 74.00 | \$ 76.00 | | | | |
| Lombard Common Picnic Site | \$ 38.00 | \$ 38.00 | \$ 40.00 | \$ 41.00 | \$ 42.00 | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | | | | |
| Lombard Common Shelter | \$ 80.00 | \$ 80.00 | \$ 84.00 | \$ 87.00 | \$ 90.00 | \$ 90.00 | \$ 92.00 | \$ 94.00 | \$ 97.00 | | | | |
| Madison Meadow Picnic Site | \$ 38.00 | \$ 38.00 | \$ 40.00 | \$ 41.00 | \$ 42.00 | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | | | | |
| Madison Meadow Shelter | \$ 80.00 | \$ 80.00 | \$ 84.00 | \$ 87.00 | \$ 90.00 | \$ 90.00 | \$ 92.00 | \$ 94.00 | \$ 96.00 | | | | |
| Pleasant Lane Gym | | | | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 75.00 | \$ 75.00 | | 1 | 60 | \$0.00 | \$0.00 |
| Sunset Knoll Recreation Center | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 20.00 | 1 | 60 | \$20.00 | \$20.00 |
| Western Acres Clubhouse | | | | | | | | | | | | | |
| Weekday | \$ 23.00 | \$ 24.00 | \$ 25.00 | \$ 26.00 | \$ 27.00 | \$ 27.00 | \$ 28.00 | \$ 29.00 | \$ 30.00 | 1 | 60 | \$30.00 | \$30.00 |
| Weekend | \$ 36.00 | \$ 38.00 | \$ 40.00 | \$ 41.00 | \$ 43.00 | \$ 42.00 | \$ 43.00 | \$ 44.00 | \$ 45.00 | 1 | 60 | \$45.00 | \$45.00 |
| Alcohol Permit (flat rate) | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | | | | |
| | | | | | | | | | | | | | |
| Seniors | | | | | | | | | | | | | |
| 55 Alive | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 14.00 | \$ 14.00 | \$ 14.00 | \$ 14.00 | 2 | 240 | \$1.75 | \$7.00 |
| Calligraphy - Senior | \$ 27.00 | | \$ 28.00 | | | | | | | | | | |
| COD - Drawing & Painting | \$ 115.00 | \$ 115.00 | \$ 115.00 | \$115.00 | \$ 115.00 | \$ 129.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | 1 | 120 | \$5.00 | \$10.00 |
| COD - Tai Chi | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$50.00 | \$ 42.00 | \$ 69.00 | | | | | | | |
| Creative Memories | \$ 13.00 | \$ 15.00 | \$ 15.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | 1 | 240 | \$4.25 | \$17.00 |
| Meadowlarks Quilting Club | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 1 | 60 | \$0.00 | \$0.00 |
| Old Fashioned Tea Party | | \$ 7.00 | \$ 8.00 | \$ 8.50 | \$ 5.50 | \$ 5.50 | \$ 5.50 | | | | | | |
| | | | | | | | | | | | | | |
| Special Events | | | | | | | | | | | | | |
| Beer Tasting - Lilac | \$ 20.00 | \$ 21.00 | \$ 21.00 | \$ 21.00 | \$ 25.00 | \$ 21.00 | \$ 22.00 | \$ 22.00 | \$ 23.00 | 1 | 120 | \$11.50 | \$23.00 |
| Boo Bingo | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 4.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | | | | | |
| Boo Bingo (Family of 4) | | | | | | | \$ 17.00 | \$ 17.00 | | | | | |
| Boo Bingo (Family of 8) | | | | | | | \$ 35.00 | \$ 35.00 | | | | | |
| Bourban Tasting | | | | | \$ 27.00 | \$ 27.00 | \$ 27.00 | | | | | | |
| Breakfast With Santa | \$ 7.00 | \$ 7.50 | \$ 8.00 | \$ 8.50 | | | | | | | | | |
| Candy Cane Hunt | | \$ 1.00 | \$ 1.00 | \$ 2.00 | | | | | | | | | |
| Community Garage Sale | \$ 15.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | | | | | | | | | |
| Daddy/Daughter Dance | \$ 9.50 | \$ 10.00 | \$ 10.50 | \$ 11.00 | \$ 11.50 | \$ 11.50 | \$ 11.75 | \$ 12.00 | \$ 12.25 | 1 | 120 | \$6.13 | \$12.25 |
| Dance Recital | \$ 4.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 7.00 | 1 | 120 | \$3.50 | \$7.00 |
| Egg Hunt | \$ - | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ - | \$ - | 1 | 60 | \$0.00 | \$0.00 |
| Family Camp Out | \$ 8.00 | \$ 6.00 | \$ 8.00 | \$ 9.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | 1 | 540 | \$1.11 | \$10.00 |
| Family Camp & Fish | | | | | | | | \$ 17.00 | | | | | |
| Family Fishing Derby | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 8.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | 1 | 180 | \$3.33 | \$10.00 |
| Fright House | | | | | | \$ 5.00 | \$ 5.00 | \$ 5.00 | | | | | |
| Fright House (Family of 4) | | | | | | \$ 17.00 | \$ 17.00 | \$ 17.00 | | | | | |
| Fright House (Family of 8) | | | | | | | \$ 35.00 | \$ 35.00 | | | | | |
| Haunted Hike | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | | | | | | | | | |
| Lilac Pancake Breakfast (adult) | | \$ 5.00 | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | 1 | 120 | \$2.50 | \$5.00 |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|------------------------------------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Lilac Pancake Breakfast (child) | | | | | | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | 1 | 120 | \$1.50 | \$3.00 |
| Little Lady Lilac Ball | \$ 9.50 | \$ 10.00 | \$ 10.50 | \$ 11.00 | \$ 11.50 | \$ 11.50 | \$ 11.75 | \$ 12.00 | \$ 12.25 | 1 | 120 | \$6.13 | \$12.25 |
| Mother's Day Brunch | | | | | | | | | | | | | |
| Adult | \$ 23.00 | \$ 24.00 | \$ 24.00 | \$ 26.00 | \$ 27.00 | \$ 17.00 | | | | | | | |
| Child | \$ 16.00 | \$ 17.00 | \$ 17.00 | \$ 19.00 | \$ 14.50 | \$ 12.00 | | | | | | | |
| Pizza With the Bunny | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 8.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | 1 | 60 | \$10.00 | \$10.00 |
| Polar Express | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 1 | 60 | \$0.00 | \$0.00 |
| Pumpkin Patch | \$ 3.00 | \$ 3.00 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 1 | 60 | \$0.00 | \$0.00 |
| Snacks With Santa | | | | | \$ 5.00 | \$ 5.00 | \$ 5.25 | \$ 5.50 | | | | | |
| Teddy Bear Picnic | \$ 7.00 | \$ 7.00 | | \$ 8.00 | \$ 8.00 | \$ 8.00 | | | | | | | |
| Turkey Shoot | | | | | | | | | \$ 3.00 | 1 | 90 | \$2.00 | \$3.00 |
| Wine Tasting - Lilac | \$ 20.00 | \$ 21.00 | \$ 21.00 | \$ 21.00 | \$ 25.00 | \$ 21.00 | \$ 22.00 | \$ 22.00 | \$ 23.00 | 1 | 120 | \$11.50 | \$23.00 |
| | | | | | | | | | | | | | |
| Special Interest | | | | | | | | | | | | | |
| Act Up Drama Camp | | \$ 156.00 | \$ 158.00 | \$ 160.00 | | | | | | | | | |
| Acting I | \$ 10.00 | \$ 80.00 | \$ 80.00 | | | | | | | | | | |
| After School-Around The World | | | | | | | | \$ 34.00 | | | | | |
| After School-Book Bash | | | | | | | | \$ 40.00 | | | | | |
| After School-Create With Art | | | | | | | | \$ 36.00 | | | | | |
| After School-Fitness Club | | | | | | | | \$ 5.00 | | | | | |
| After School-Homework Club | | | | | | | | \$ 34.00 | | | | | |
| After School-Junior Historians | | | | | | | | \$ 34.00 | | | | | |
| After School-Young Authors | | | | | | | | \$ 5.00 | | | | | |
| Babysitting Basics | \$ 49.00 | \$ 51.00 | \$ 52.00 | \$ 54.00 | \$ 58.00 | \$ 54.00 | \$ 55.00 | \$ 55.00 | | | | | |
| Balloon Animal Class | \$ 27.00 | \$ 27.00 | \$ 27.00 | | | | | \$ 25.00 | \$ 25.00 | 4 | 60 | \$6.25 | \$6.25 |
| Birthday Parties @ SKRC | | | | \$ 160.00 | \$ 175.00 | \$ 175.00 | \$ 180.00 | \$ 180.00 | \$ 180.00 | 1 | 120 | \$90.00 | \$180.00 |
| Crotoberfest | | \$ 25.00 | \$ 25.00 | \$ 33.00 | \$ 33.00 | \$ 33.00 | \$ 33.00 | | | | | | |
| CSI Crime Scene Investigation Camp | | \$ 138.00 | \$ 142.00 | | | | | | | | | | |
| Curb Appeal/Staging For Home Sales | | \$ 28.00 | \$ 29.00 | | | | | | | | | | |
| Design American Girl Doll Clothes | | \$ 28.00 | \$ 34.00 | | | | | | | | | | |
| Digital Photography | | \$ 85.00 | \$ 85.00 | \$ 107.00 | \$ 107.00 | \$ 107.00 | | | | | | | |
| Dog Training-Beg & Int | | | | | | \$ 40.00 | | | | | | | |
| Education Funding 101 | \$ 7.00 | \$ 7.00 | \$ 8.00 | \$ - | | | | | | | | | |
| Estate Planning | \$ 7.00 | \$ 7.00 | \$ 8.00 | \$ - | | | | | | | | | |
| Fall Borders | | \$ 13.00 | \$ 15.00 | | | | | | | | | | |
| Financial Planning/Golden Years | \$ 7.00 | \$ 7.00 | \$ 8.00 | \$ - | | | | | | | | | |
| Financial Strategies/Retirement | \$ 7.00 | \$ 7.00 | \$ 8.00 | \$ - | | | | | | | | | |
| Funding College Costs | \$ 7.00 | | | \$ - | | | | | | | | | |
| Home Alone | \$ 12.00 | \$ 12.00 | \$ 13.00 | \$ 15.00 | \$ 13.00 | \$ 13.00 | \$ 14.00 | \$ 14.00 | \$ 14.00 | 1 | 60 | \$14.00 | \$14.00 |
| How To Make Big Bucks On E-Bay | | | | \$ 90.00 | \$ 90.00 | | | | | | | | |
| Improv & Art | | \$ 36.00 | \$ 38.00 | \$ 40.00 | | | | | | | | | |
| Investment Secrets You Should Know | \$ 7.00 | \$ 7.00 | \$ 8.00 | | | | | | | | | | |
| Intro To Magic | | \$ 15.00 | \$ 16.00 | \$ 19.00 | \$ 21.00 | \$ 19.00 | \$ 20.00 | \$ 20.00 | \$ 20.00 | 1 | 60 | \$20.00 | \$20.00 |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|--|----------|-----------|-----------|-----------|----------|----------|----------|----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Making Most/Financial Future | \$ 7.00 | | \$ 7.00 | | | | | | | | | | |
| Massage & Accupunture For Dogs | | | | | \$ 60.00 | \$ 60.00 | \$ 60.00 | | | | | | |
| Mommy's Beauty Day | | | | | | | \$ 50.00 | | | | | | |
| Money Mgmt. Strategies | \$ 7.00 | | \$ 7.00 | | | | | | | | | | |
| Mother/Daughter Glamour Spa | \$ 28.00 | \$ 34.00 | \$ 35.00 | \$ 36.00 | \$ 40.00 | | | | | | | | |
| Mother/Daughter Make-Up Party | \$ 28.00 | \$ 34.00 | \$ 35.00 | \$ 36.00 | \$ 40.00 | | | | | | | | |
| Mutual Funds & Variable Annuities | \$ 7.00 | \$ 7.00 | \$ 8.00 | | | | | | | | | | |
| MySpace.com Safety Class | | \$ 10.00 | \$ 10.00 | | | | | | | | | | |
| National Scrapbook Day Workshop | | \$ 15.00 | \$ 15.00 | | | | | | | | | | |
| Organize Your Home | | \$ 28.00 | \$ 29.00 | | | | | | | | | | |
| People Training For Dogs | | | | | \$ 42.00 | \$ 42.00 | \$ 42.00 | | | | | | |
| Pet First Aid/CPR | | | | | \$ 48.00 | \$ 48.00 | \$ 48.00 | | | | | | |
| Petite Princess | | | | | | | \$ 30.00 | | | | | | |
| Power Layout | | \$ 18.00 | \$ 18.00 | \$ 18.00 | | | | | | | | | |
| Punch Borders | | \$ 18.00 | \$ 18.00 | \$ 18.00 | | | | | | | | | |
| Puppy Preschool | | | | | | | \$ 40.00 | | | | | | |
| Sail Fitness | | \$ 250.00 | \$ 250.00 | \$ 250.00 | | | | | | | | | |
| Sign Language | \$ 37.00 | \$ 38.00 | \$ 39.00 | \$ 39.00 | \$ 39.00 | \$ 39.00 | \$ 40.00 | \$ 41.00 | \$ 42.00 | 7 | 60 | \$6.00 | \$6.00 |
| Teaching Teens: Make-Up 101 | | | | | | | \$ 39.00 | | | | | | |
| Tiny Fingers | | \$ 38.00 | | \$ 39.00 | \$ 40.50 | \$ 30.00 | \$ 31.00 | \$ 32.00 | \$ 33.00 | 5 | 45 | \$8.80 | \$6.60 |
| What's In The Bag | | | | | \$ 42.00 | \$ 42.00 | \$ 42.00 | | | | | | |
| Winter Pages | | \$ 18.00 | \$ 18.00 | \$ 18.00 | | | | | | | | | |
| | | | | | | | | | | | | | |
| Teens | | | | | | | | | | | | | |
| All Night Canoe/Riverside Trip | | | | | | \$ 67.00 | \$ 44.00 | \$ 50.00 | \$ 50.00 | 1 | 1440 | \$2.08 | \$50.00 |
| All-Nite Ski Trip-Party Only | | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 50.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | 1 | 1440 | \$1.88 | \$45.00 |
| All-Nite Ski Trip-Lesson | | | | | \$ 70.00 | \$ 70.00 | \$ 70.00 | \$ 70.00 | \$ 70.00 | 1 | 1440 | \$2.92 | \$70.00 |
| All-Nite Ski Trip-Lesson & Rental | | | | | \$ 75.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | \$ 80.00 | 1 | 1440 | \$3.33 | \$80.00 |
| Band Night | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | 1 | 180 | \$1.67 | \$5.00 |
| Checkmate Chess | | | | \$ 74.00 | \$ 74.00 | \$ 70.00 | \$ 72.00 | \$ 72.00 | \$ 72.00 | 6 | 60 | \$12.00 | \$12.00 |
| Chocolate Factory Tour & S'more Making | | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | | | | | | | | |
| Friday Night Fun Night | | | | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | 1 | 120 | \$2.50 | \$5.00 |
| Girls Night Out | | | | | \$ 15.00 | \$ 12.00 | | | | | | | |
| Hi-Y | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | \$ 3.00 | | | | | | | | |
| Jelly Belly Expedition | | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | | | | | | | | |
| Jr. High Dances | | | | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 5.00 | 1 | 120 | \$2.50 | \$5.00 |
| Local Trips (Train Trips) | | \$ 15.00 | \$ 15.00 | \$ 12.00 | \$ 8.00 | \$ 6.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | 1 | 30 | \$34.00 | \$17.00 |
| Open Gym (Hi-Y) | | | | | \$ 5.00 | \$ 4.00 | \$ 4.00 | \$ 3.00 | \$ 3.00 | 1 | 120 | \$1.50 | \$3.00 |
| Paintball | | \$ 30.00 | \$ 30.00 | \$ 35.00 | \$ 45.00 | \$ 65.00 | \$ 66.00 | \$ 66.00 | | 1 | 420 | \$0.00 | \$0.00 |
| Summer Road Trips | | | | | | | | | | | | | |
| 3rd Coast Surf | | | | | | | \$ 70.00 | \$ 70.00 | \$ 70.00 | 1 | 480 | \$8.75 | \$70.00 |
| Action Territory | | | | | | \$ 43.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | 1 | 480 | \$5.63 | \$45.00 |
| Bolingbrook Skate Park | | | | | | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | 1 | 480 | \$3.75 | \$30.00 |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|-------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Centennial Beach (Naperville) | | | | | | \$ 33.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | 1 | 480 | \$4.63 | \$37.00 |
| Chicago Sky (WNBA) | | | | | \$ 32.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | \$ 37.00 | 1 | 480 | \$4.63 | \$37.00 |
| Deep River Water Park | | | | | | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | 1 | 480 | \$5.63 | \$45.00 |
| DuPage County Fair | \$ 23.00 | \$ 25.00 | \$ 25.00 | \$ 30.00 | \$ 35.00 | \$ 50.00 | | | | | | | |
| Great America | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 85.00 | \$ 60.00 | \$ 60.00 | \$ 60.00 | 1 | 480 | \$7.50 | \$60.00 |
| Indiana Dunes | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 50.00 | | | | | | | |
| Lincoln Park Zoo | \$ 18.00 | \$ 25.00 | \$ 25.00 | \$ 25.00 | \$ 30.00 | \$ 33.00 | \$ 33.00 | \$ 33.00 | | | | | |
| Michigan Dunes | \$ 35.00 | \$ 40.00 | \$ 40.00 | \$ 40.00 | \$ 45.00 | | | | | | | | |
| Magic Waters/Rockford | \$ 35.00 | \$ 40.00 | \$ 40.00 | \$ 40.00 | \$ 45.00 | \$ 75.00 | | | | | | | |
| Museum of Science & Industry | | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 45.00 | \$ 70.00 | | | | | | | |
| Navy Pier | \$ 18.00 | \$ 18.00 | \$ 18.00 | | | | | | | | | | |
| Tour of Wrigley Field | | \$ 30.00 | \$ 30.00 | \$ 30.00 | \$ 30.00 | | | | | | | | |
| Trick Or Treat Food Drive | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 1 | 60 | \$0.00 | \$0.00 |
| | | | | | | | | | | | | | |
| Tot/Youth | | | | | | | | | | | | | |
| A Book All About Me | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | | | | | | | | |
| ABC, 123 And Color Me | \$ 68.00 | \$ 70.00 | \$ 72.50 | \$ 75.00 | \$ 79.00 | \$ 79.00 | \$ 81.00 | \$ 83.00 | | | | | |
| ABC Art | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| ABC Cook With Me | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Accessorize Me | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Adventures in Art | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Adventures in Space | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Aerobic Tots | \$ 34.00 | \$ 35.00 | \$ 36.25 | | | | | | | | | | |
| Afternoon Action | \$ 55.00 | \$ 50.00 | \$ 52.00 | \$ 47.00 | \$ 48.00 | \$ 48.00 | \$ 48.00 | \$ 50.00 | \$ 53.00 | 4 | 90 | \$8.83 | \$13.25 |
| All Together | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Amazing Ornaments | \$ 8.25 | \$ 8.50 | \$ 9.00 | \$ 9.00 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 60 | \$8.00 | \$8.00 |
| Barbie Glam Party | | \$ 8.50 | \$ 9.00 | \$ 9.00 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 60 | \$8.00 | \$8.00 |
| Basket Decorating Day | | \$ 8.00 | \$ 9.00 | \$ 9.00 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | | | | | |
| Bug Bonanza | | \$ 47.00 | \$ 48.50 | | | | | | | | | | |
| Circus Day | | \$ 8.00 | \$ 9.00 | \$ 9.00 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 90 | \$5.33 | \$8.00 |
| Commotion in the Ocean | | \$ 47.00 | \$ 48.50 | \$ 50.00 | | | | | | | | | |
| Computer Explorers | \$ 40.00 | \$ 85.00 | \$ 85.00 | | | | | | | | | | |
| ComputerTots | \$ 37.00 | \$ 40.00 | \$ 40.00 | \$ 40.00 | \$ 38.00 | \$ 42.00 | \$ 42.00 | \$ 54.00 | \$ 54.00 | 4 | 45 | \$18.00 | \$13.50 |
| Crazy Concoctions | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Crazy Olympics | | \$ 8.50 | \$ 9.00 | \$ 9.00 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 120 | \$4.00 | \$8.00 |
| Creepy Crawlers | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Date With Dad | \$ 25.00 | \$ 27.00 | \$ 28.00 | | | | | | | | | | |
| Dino Stomp | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Egg Decorating | | \$ 8.00 | \$ 9.00 | \$ 9.00 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 60 | \$8.00 | \$8.00 |
| Extreme Art | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Extreme Art Party | | \$ 8.50 | \$ 9.00 | \$ 9.50 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 60 | \$8.00 | \$8.00 |
| Fairytale Theatre | | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Family Art Party | | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Family Fun | | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Fantastic Friday's | | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Fun-gineering with Simple Machines | | \$ 60.00 | \$ 60.00 | \$ 72.00 | \$ 72.00 | \$ 77.00 | \$ 77.00 | \$ 77.00 | \$ 77.00 | 4 | 90 | \$12.83 | \$19.25 |
| Fun Stuff | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Fun Stuff for Me Inside and Out | | \$ 30.00 | \$ 36.25 | \$ 37.50 | | | | | | | | | |
| Glamour Girls | \$ 34.00 | \$ 47.00 | \$ 48.50 | \$ 50.00 | | | | | | | | | |
| Holiday Candy Wksp | \$ 8.25 | \$ 8.50 | \$ 9.00 | \$ 9.00 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 60 | \$8.00 | \$8.00 |
| Holiday Cookie Decorating | \$ 8.25 | \$ 8.50 | \$ 9.00 | \$ 9.00 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 60 | \$8.00 | \$8.00 |
| Ice Cream Making Party | | \$ 8.00 | \$ 9.00 | \$ 9.50 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 120 | \$4.00 | \$8.00 |
| Imagination Station | \$ 34.00 | \$ 35.00 | | | | | | | | | | | |
| Just You & Me Kid | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Kid Rock | \$ 46.00 | \$ 50.00 | \$ 50.00 | \$ 50.00 | \$ 44.00 | \$ 44.00 | \$ 44.00 | \$ 44.00 | \$ 48.00 | 6 | 40 | \$12.00 | \$8.00 |
| Kiddie Campus (3 day) | \$ 133.00 | \$ 137.00 | \$ 141.00 | \$ 146.00 | \$ 152.00 | \$ 157.00 | \$ 160.00 | \$ 163.00 | \$ 168.00 | 12 | 150 | \$5.60 | \$14.00 |
| Kiddie Campus (2 day) | \$ 89.00 | \$ 93.00 | \$ 96.00 | \$ 99.00 | \$ 103.00 | \$ 106.00 | \$ 108.00 | \$ 110.00 | \$ 113.00 | 6 | 150 | \$7.53 | \$18.83 |
| Kids Can Cook | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Kids In The Kitchen | | \$ 47.00 | \$ 48.50 | \$ 50.00 | \$ 52.00 | | | | | | | | |
| Krafty Kids | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Leapin Lizards & Other Reptiles | | \$ 47.00 | \$ 48.50 | \$ 50.00 | \$ 52.00 | | | | | | | | |
| Let's Dress Up | | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Lights, Camera, Action | | \$ 60.00 | \$ 60.00 | \$ 72.00 | \$ 72.00 | \$ 77.00 | | | | | | | |
| Little Hands Nature Party | | \$ 8.50 | \$ 9.00 | \$ 9.50 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 120 | \$4.00 | \$8.00 |
| Little Learners | \$ 31.00 | \$ 32.00 | \$ 33.00 | \$ 34.00 | \$ 35.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 45 | \$9.56 | \$7.17 |
| Little Pros | \$ 31.00 | \$ 32.00 | \$ 33.00 | \$ 34.00 | \$ 35.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 45 | \$9.56 | \$7.17 |
| Little Sportsters | \$ 31.00 | \$ 32.00 | \$ 33.00 | \$ 34.00 | \$ 35.50 | \$ 30.00 | \$ 42.00 | \$ 32.00 | \$ 38.00 | 6 | 45 | \$8.44 | \$6.33 |
| Messy Mornings | \$ 34.00 | \$ 41.00 | | | | | | | | | | | |
| Mom & Me | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | | | | | | | | | |
| Monster Bash | | \$ 3.00 | \$ 4.00 | \$ 4.00 | \$ 4.00 | \$ 4.00 | \$ 4.00 | \$ 4.50 | \$ 4.75 | 1 | 60 | \$4.75 | \$4.75 |
| More Than 123 | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| More Than ABC | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Mother's Day Gift Making | \$ 8.25 | \$ 8.00 | \$ 9.00 | \$ 9.50 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 60 | \$8.00 | \$8.00 |
| Move Over Mother Goose | | \$ 53.00 | \$ 55.00 | | | | | | | | | | |
| Mud & Crud | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Mud & Crud Day | | \$ 8.50 | \$ 9.00 | \$ 9.50 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 60 | \$8.00 | \$8.00 |
| One-Two Wonderful | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Parents Time Out | \$ 8.00 | \$ 8.00 | \$ 8.50 | \$ 9.00 | \$ 9.65 | \$ 9.65 | \$ 10.00 | \$ 10.25 | \$ 10.50 | 1 | 150 | \$4.20 | \$10.50 |
| Pee Wee Gym | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Pee Wee Sports | \$ 31.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Pint Sized Picasso | | \$ 47.00 | \$ 48.50 | \$ 50.00 | \$ 52.00 | | | | | | | | |
| Preschool Parties | \$ 8.25 | \$ 8.50 | \$ 9.00 | \$ 9.50 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 7.75 | \$ 7.75 | 1 | 120 | \$3.88 | \$7.75 |
| Princess Glam Party | | \$ 8.50 | \$ 9.00 | \$ 9.50 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 7.75 | \$ 7.75 | 1 | 120 | \$3.88 | \$7.75 |
| Rainbows Rule | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | | | | | | |
| Rockin' With Rudolph | | \$ 8.50 | \$ 9.00 | \$ 9.00 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 8.00 | \$ 8.00 | 1 | 60 | \$8.00 | \$8.00 |
| Santa's Workshop | \$ 16.50 | \$ 16.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | \$ 10.25 | \$ 10.00 | | | | | |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|--|----------|-----------|----------|----------|----------|----------|----------|----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Secret Agency Spybotics | | \$ 60.00 | \$ 60.00 | \$ 72.00 | \$ 72.00 | \$ 77.00 | | | | | | | |
| Simply Science | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Story Stretchers | \$ 34.00 | \$ 41.00 | \$ 42.00 | | | | | | | | | | |
| Storybook Art | | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Tiny Fingers | | \$ 35.00 | \$ 38.00 | \$ 39.00 | | \$ 30.00 | \$ 31.00 | \$ 32.00 | \$ 33.00 | 5 | 45 | \$8.80 | \$6.60 |
| Under The Big Top | | \$ 8.50 | \$ 9.00 | \$ 9.50 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 7.75 | \$ 7.75 | 1 | 120 | \$3.88 | \$7.75 |
| Wacky Painters | | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Wacky Wednesdays | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Wee Ones | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Wonderful Wednesdays | \$ 34.00 | \$ 35.00 | \$ 36.25 | \$ 37.50 | \$ 39.50 | \$ 39.50 | \$ 40.50 | \$ 41.50 | \$ 43.00 | 6 | 60 | \$7.17 | \$7.17 |
| Working With Wood | | \$ 47.00 | \$ 48.50 | \$ 50.00 | | | | | | | | | |
| Zoo Safari | | \$ 8.50 | \$ 9.00 | \$ 9.50 | \$ 9.75 | \$ 9.75 | \$ 7.75 | \$ 7.75 | \$ 7.75 | 1 | 120 | \$3.88 | \$7.75 |
| | | | | | | | | | | | | | |
| <u>Trips</u> | | | | | | | | | | | | | |
| Chicago Blackhawks Game | | | | | | \$ 20.00 | \$ 25.00 | \$ 20.00 | | | | | |
| Chicago Bulls Game | | | | | | \$ 20.00 | \$ 25.00 | \$ 20.00 | | | | | |
| Chicago Wolves Trip | | | | | | \$ 20.00 | \$ 25.00 | \$ 20.00 | | | | | |
| Horseshoe Casino | | \$ 26.00 | \$ 26.00 | \$ 26.00 | | | | | | | | | |
| Rollin To The River | \$ 13.00 | \$ 15.00 | \$ 16.00 | \$ 17.00 | | | | | | | | | |
| | | | | | | | | | | | | | |
| <u>Visual/Graphic Arts</u> | | | | | | | | | | | | | |
| Acrylics | | | | | | \$ 46.00 | \$ 47.00 | \$ 44.00 | \$ 44.00 | 4 | 240 | \$2.75 | \$11.00 |
| Beginning Wheel Throwing | | \$ 75.00 | \$ 80.00 | | \$ 80.00 | | | | | | | | |
| Calligraphy Basics | \$ 35.00 | \$ 28.00 | | \$ 38.00 | \$ 39.50 | \$ 39.00 | \$ 39.00 | \$ 39.00 | \$ 39.00 | 6 | 120 | \$3.25 | \$6.50 |
| Cartooning For Kids | \$ 48.00 | \$ 48.00 | \$ 49.00 | \$ 50.00 | \$ 52.00 | | \$ 45.00 | \$ 45.00 | \$ 45.00 | 5 | 60 | \$9.00 | \$9.00 |
| Ceramics | \$ 41.00 | | | | \$ 45.00 | \$ 46.00 | | | \$ 65.00 | 5 | 60 | \$13.00 | \$13.00 |
| Developing Drawing Materials | \$ 23.00 | | | \$ 64.00 | \$ 65.00 | \$ 65.00 | | | | | | | |
| Doodlers | | | | \$ 56.00 | \$ 57.00 | | | | | | | | |
| Drawing - Advanced | \$ 47.00 | \$ 58.00 | | | | \$ 40.00 | \$ 41.00 | \$ 41.00 | \$ 41.00 | 4 | 240 | \$2.56 | \$10.25 |
| Drawing Camp | \$ 48.00 | \$ 58.00 | | | \$ 60.00 | | | | | | | | |
| Drawing For Kids-Beginning | | | | | \$ 35.00 | \$ 40.00 | \$ 41.00 | \$ 41.00 | \$ 41.00 | 6 | 60 | \$6.83 | \$6.83 |
| Drawing-Learning To See | \$ 62.00 | | | | \$ 65.00 | \$ 35.00 | | | | | | | |
| Drawing And Painting Mixed Media | | \$ 115.00 | \$ 52.00 | | | \$ 40.00 | \$ 39.00 | \$ 41.00 | | | | | |
| Drawing Tones and Shadows | \$ 27.00 | | \$ 58.00 | | | | | | | | | | |
| Fine Arts Camp | \$ 93.00 | \$ 62.00 | \$ 65.00 | | \$ 70.00 | | | | | | | | |
| Glitzy Girls: Daddy & Daughter Jewelry | | | | | | | \$ 32.00 | \$ 32.00 | \$ 32.00 | 1 | 60 | \$32.00 | \$32.00 |
| Glitzy Girls: Halloween Rock Divas | | | | | | | \$ 32.00 | \$ 32.00 | \$ 32.00 | 1 | 60 | \$32.00 | \$32.00 |
| Glitzy Girls: Holiday Ice Cream Social | | | | | \$ 32.00 | \$ 32.00 | \$ 32.00 | \$ 32.00 | \$ 32.00 | 1 | 105 | \$18.29 | \$32.00 |
| Glitzy Girls: Monster Bash Carnival | | | | | \$ 37.00 | \$ 37.00 | \$ 38.00 | | \$ 32.00 | 1 | 60 | \$32.00 | \$32.00 |
| Glitzy Girls: Mother & Son Cowboys | | | | | | \$ 31.00 | \$ 32.00 | \$ 32.00 | \$ 32.00 | 1 | 60 | \$32.00 | \$32.00 |
| Holiday Art | \$ 48.00 | \$ 50.00 | \$ 55.00 | | | | | | | | | | |
| Jewelry Making | | | | | | \$ 24.00 | \$ 19.00 | \$ 22.00 | \$ 22.00 | 1 | 120 | \$11.00 | \$22.00 |
| Jr. Cartoon Drawing Camp | \$ 48.00 | | \$ 30.00 | \$ 50.00 | | | | | | | | | |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|------------------------------------|----------|----------|----------|----------|----------|----------|----------|----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Jr. Princess Camp | | \$ 49.00 | \$ 51.00 | \$ 50.00 | | | | | | | | | |
| Jr. Space Drawing Camp | \$ 48.00 | | \$ 50.00 | \$ 50.00 | | | | | | | | | |
| Jr. Transportation Drawing Camp | | \$ 54.00 | \$ 54.00 | \$ 50.00 | | | | | | | | | |
| Jr. Under The Sea Drawing Camp | \$ 48.00 | | \$ 49.00 | \$ 50.00 | | | | | | | | | |
| Jr. Zoo Drawing Camp | \$ 48.00 | \$ 50.00 | \$ 50.00 | | | | | | | | | | |
| Kids On Canvas | | | | \$ 93.00 | \$ 95.00 | \$ 88.00 | \$ 89.00 | \$ 89.00 | | | | | |
| Kreative Kreations | | \$ 32.00 | \$ 34.00 | \$ 36.00 | \$ 40.00 | | | | | | | | |
| Macramé-Necklace | \$ 18.00 | | \$ 20.00 | | | | | | | | | | |
| Make a Mask | \$ 20.00 | | \$ 25.00 | | | | | | | | | | |
| Minis | | | | \$ 56.00 | \$ 60.00 | \$ 58.00 | \$ 59.00 | \$ 59.00 | \$ 59.00 | 6 | 45 | \$13.11 | \$9.83 |
| Open Painting Studio | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 1 | 120 | \$0.00 | \$0.00 |
| Oils | | | | | | \$ 46.00 | \$ 47.00 | \$ 47.00 | | | | | |
| Pastel Drawing Camp | \$ 48.00 | | | \$ 50.00 | | | | | | | | | |
| Pottery Basics - Family | \$ 35.00 | \$ 55.00 | \$ 62.00 | \$ 64.00 | \$ 68.00 | \$ 65.00 | \$ 65.00 | \$ 65.00 | | | | | |
| Rubber Stamping | | \$ 17.00 | \$ 18.00 | | \$ 20.00 | | | | | | | | |
| Sketching For Teens & Young Adults | | | | | \$ 35.00 | \$ 40.00 | \$ 41.00 | \$ 41.00 | | | | | |
| Twooseys - Abracadoodle | | | | \$ 56.00 | \$ 60.00 | \$ 58.00 | \$ 59.00 | \$ 59.00 | | | | | |
| Watercolor In Nature | \$ 26.00 | | | | \$ 35.00 | \$ 34.00 | \$ 35.00 | \$ 35.00 | \$ 35.00 | 6 | 60 | \$5.83 | \$5.83 |
| Young Artist Painting Studio | \$ 49.00 | \$ 57.00 | \$ 60.00 | \$ 64.00 | | | | | | | | | |
| Young Rembrandts | \$ 48.00 | \$ 48.00 | \$ 49.00 | \$ 50.00 | \$ 50.00 | | | | | | | | |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|-----------------------------------|-----------|-----------|-----------|------|-----------|-----------|-----------|-----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| Paradise Bay Water Park | | | | | | | | | | | | | |
| Pool Pass - Resident Early Bird | | | | | | | | | | | | | |
| Individual Child | \$ 60.00 | \$ 60.00 | \$ 60.00 | | \$ 60.00 | \$ 60.00 | \$ 61.00 | \$ 62.00 | \$ 64.00 | | | | |
| Individual Adult | \$ 70.00 | \$ 70.00 | \$ 70.00 | | \$ 70.00 | \$ 70.00 | \$ 71.00 | \$ 72.00 | \$ 74.00 | | | | |
| Individual Senior | \$ 60.00 | \$ 60.00 | \$ 60.00 | | \$ 60.00 | \$ 60.00 | \$ 61.00 | \$ 62.00 | \$ 64.00 | | | | |
| Family of 2 | \$ 126.00 | \$ 126.00 | \$ 126.00 | | \$ 120.00 | \$ 120.00 | \$ 122.00 | \$ 124.00 | \$ 127.00 | | | | |
| Family of 3 | \$ 163.00 | \$ 163.00 | \$ 163.00 | | \$ 155.00 | \$ 155.00 | \$ 158.00 | \$ 161.00 | \$ 165.00 | | | | |
| Family of 4 | \$ 189.00 | \$ 189.00 | \$ 189.00 | | \$ 180.00 | \$ 180.00 | \$ 184.00 | \$ 188.00 | \$ 193.00 | | | | |
| Family of 5 | \$ 215.00 | \$ 215.00 | \$ 215.00 | | \$ 204.00 | \$ 204.00 | \$ 208.00 | \$ 212.00 | \$ 218.00 | | | | |
| Family of 6 or more | \$ 241.00 | \$ 241.00 | \$ 241.00 | | \$ 229.00 | \$ 229.00 | \$ 234.00 | \$ 238.00 | \$ 245.00 | | | | |
| Pool Pass - Resident | | | | | | | | | | | | | |
| Individual Child | \$ 65.00 | \$ 65.00 | \$ 65.00 | | \$ 70.00 | \$ 70.00 | \$ 71.00 | \$ 72.00 | \$ 74.00 | | | | |
| Individual Adult | \$ 75.00 | \$ 75.00 | \$ 75.00 | | \$ 80.00 | \$ 80.00 | \$ 82.00 | \$ 84.00 | \$ 86.00 | | | | |
| Individual Senior | \$ 65.00 | \$ 65.00 | \$ 65.00 | | \$ 70.00 | \$ 70.00 | \$ 71.00 | \$ 72.00 | \$ 74.00 | | | | |
| Family of 2 | \$ 133.00 | \$ 133.00 | \$ 133.00 | | \$ 126.00 | \$ 126.00 | \$ 129.00 | \$ 131.00 | \$ 135.00 | | | | |
| Family of 3 | \$ 175.00 | \$ 175.00 | \$ 175.00 | | \$ 166.00 | \$ 166.00 | \$ 169.00 | \$ 171.00 | \$ 176.00 | | | | |
| Family of 4 | \$ 207.00 | \$ 207.00 | \$ 207.00 | | \$ 197.00 | \$ 197.00 | \$ 201.00 | \$ 205.00 | \$ 211.00 | | | | |
| Family of 5 | \$ 238.00 | \$ 238.00 | \$ 238.00 | | \$ 226.00 | \$ 226.00 | \$ 231.00 | \$ 235.00 | \$ 242.00 | | | | |
| Family of 6 or more | \$ 270.00 | \$ 270.00 | \$ 270.00 | | \$ 257.00 | \$ 257.00 | \$ 262.00 | \$ 267.00 | \$ 275.00 | | | | |
| Pool Pass - Non-Resident | | | | | | | | | | | | | |
| Individual Child | \$ 98.00 | \$ 98.00 | \$ 98.00 | | \$ 93.00 | \$ 93.00 | \$ 95.00 | \$ 97.00 | \$ 100.00 | | | | |
| Individual Adult | \$ 122.00 | \$ 122.00 | \$ 122.00 | | \$ 116.00 | \$ 116.00 | \$ 118.00 | \$ 120.00 | \$ 124.00 | | | | |
| Individual Senior | \$ 98.00 | \$ 98.00 | \$ 98.00 | | \$ 93.00 | \$ 93.00 | \$ 95.00 | \$ 97.00 | \$ 100.00 | | | | |
| Family of 2 | \$ 193.00 | \$ 193.00 | \$ 193.00 | | \$ 183.00 | \$ 183.00 | \$ 187.00 | \$ 191.00 | \$ 197.00 | | | | |
| Family of 3 | \$ 256.00 | \$ 256.00 | \$ 256.00 | | \$ 243.00 | \$ 243.00 | \$ 248.00 | \$ 253.00 | \$ 260.00 | | | | |
| Family of 4 | \$ 296.00 | \$ 296.00 | \$ 296.00 | | \$ 281.00 | \$ 281.00 | \$ 287.00 | \$ 293.00 | \$ 301.00 | | | | |
| Family of 5 | \$ 337.00 | \$ 337.00 | \$ 337.00 | | \$ 320.00 | \$ 320.00 | \$ 326.00 | \$ 332.00 | \$ 342.00 | | | | |
| Family of 6 or more | \$ 378.00 | \$ 378.00 | \$ 378.00 | | \$ 359.00 | \$ 359.00 | \$ 366.00 | \$ 373.00 | \$ 384.00 | | | | |
| Rentals - Paradise Bay Water Park | | | | | | | | | | | | | |
| Basic | \$ 242.00 | \$ 242.00 | \$ 242.00 | | \$ 275.00 | \$ 275.00 | \$ 281.00 | \$ 285.00 | \$ 293.00 | | | | |
| Zero Depth Pools | \$ 50.00 | \$ 50.00 | \$ 50.00 | | \$ 50.00 | \$ 50.00 | \$ 51.00 | \$ 52.00 | \$ 53.00 | | | | |
| Over 100 Swimmers | \$ 55.00 | \$ 55.00 | \$ 55.00 | | \$ 75.00 | \$ 75.00 | \$ 77.00 | \$ 78.00 | \$ 79.00 | | | | |
| Concession Stand | \$ 30.00 | \$ 30.00 | \$ 30.00 | | | \$ 30.00 | \$ 35.00 | \$ 35.00 | \$ 36.00 | | | | |
| Daily Fee - Resident | | | | | | | | | | | | | |
| Adult - Before 5pm | \$ 7.00 | \$ 7.00 | \$ 7.00 | | \$ 8.00 | \$ 8.00 | \$ 8.00 | \$ 9.00 | \$ 9.00 | | | | |
| Child/Senior - Before 5pm | \$ 5.00 | \$ 5.00 | \$ 5.00 | | \$ 5.00 | \$ 5.00 | \$ 5.00 | \$ 6.00 | \$ 6.00 | | | | |
| Adult - After 5pm | \$ 4.50 | \$ 4.50 | \$ 4.50 | | \$ 6.00 | \$ 6.00 | \$ 6.00 | \$ 7.00 | \$ 7.00 | | | | |
| Child/Senior - After 5pm | \$ 3.00 | \$ 3.00 | \$ 3.00 | | \$ 4.00 | \$ 4.00 | \$ 4.00 | \$ 5.00 | \$ 5.00 | | | | |
| Daily Fee - Non-Resident | | | | | | | | | | | | | |
| Adult - Before 5pm | \$ 12.00 | \$ 12.00 | \$ 12.00 | | \$ 13.00 | \$ 13.00 | \$ 13.00 | \$ 14.00 | \$ 14.00 | | | | |
| Child/Senior - Before 5pm | \$ 10.00 | \$ 10.00 | \$ 10.00 | | \$ 11.00 | \$ 11.00 | \$ 11.00 | \$ 12.00 | \$ 12.00 | | | | |
| Adult - After 5pm | \$ 9.00 | \$ 9.00 | \$ 9.00 | | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 11.00 | \$ 11.00 | | | | |
| Child/Senior - After 5pm | \$ 6.00 | \$ 6.00 | \$ 6.00 | | \$ 7.00 | \$ 7.00 | \$ 7.00 | \$ 8.00 | \$ 8.00 | | | | |

| | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | Proposed 2013 | | | | |
|---|----------|----------|----------|----------|----------|----------|----------|----------|---------------|-----------------|---------------|---------------|----------------|
| | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | Fee | # of Classes | Time (Min) | Cost/ Hour | Cost/ Class |
| <u>Western Acres Golf Course</u> | | | | | | | | | | | | | |
| Monday-Friday 12:30pm - 9-Hole Fee | | | | | | | | | | | | | |
| Resident Adult | \$ 13.00 | \$ 13.00 | \$ 14.00 | \$ 14.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | \$ 15.00 | | | | |
| Resident Youth/Senior | \$ 12.00 | \$ 12.00 | \$ 13.00 | \$ 13.00 | \$ 14.00 | \$ 14.00 | \$ 14.00 | \$ 14.00 | \$ 14.00 | | | | |
| Non-Resident Adult | \$ 16.00 | \$ 16.00 | \$ 17.00 | \$ 17.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | | | | |
| Non-Resident Youth/Senior | \$ 15.00 | \$ 15.00 | \$ 16.00 | \$ 16.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | \$ 17.00 | | | | |
| Friday 12:30pm-Sunday 9-Hole Fee | | | | | | | | | | | | | |
| Resident Adult | \$ 14.00 | \$ 14.00 | \$ 16.00 | \$ 16.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | | | | |
| Resident Youth/Senior | \$ 14.00 | \$ 14.00 | \$ 16.00 | \$ 16.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | \$ 18.00 | | | | |
| Non-Resident Adult | \$ 17.00 | \$ 17.00 | \$ 19.00 | \$ 19.00 | \$ 21.00 | \$ 21.00 | \$ 21.00 | \$ 21.00 | \$ 21.00 | | | | |
| Non-Resident Youth/Senior | \$ 17.00 | \$ 17.00 | \$ 19.00 | \$ 19.00 | \$ 21.00 | \$ 21.00 | \$ 21.00 | \$ 21.00 | \$ 21.00 | | | | |
| | | | | | | | | | | | | | |
| Gas Cart (1 rider) | \$ 10.00 | \$ 10.00 | \$ 11.00 | \$ 7.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | | | | |
| Gas Cart (2 riders) | \$ 13.00 | \$ 13.00 | \$ 14.00 | \$ 14.00 | \$ 16.00 | \$ 16.00 | \$ 16.00 | \$ 16.00 | \$ 16.00 | | | | |
| Hand Cart | \$ 2.50 | \$ 2.50 | \$ 3.50 | \$ 3.50 | \$ 3.50 | \$ 3.50 | \$ 3.50 | \$ 3.50 | \$ 3.50 | | | | |
| Club Rental | \$ 7.00 | \$ 7.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | \$ 10.00 | | | | |

GLOSSARY AND ACRONYMS OF FREQUENTLY USED TERMS

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

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

Accrual Basis- The bases of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flow.

ACH- Stands for Automated Clearing House and used to make payments to accounts payable vendors.

Activity- The smallest unit of budgetary accountability and control for a specific function within the Park District.

ADA- Americans with Disabilities Act, legislation that defines basic accessibility standards for facilities, programs and informational material.

AED- Automated external defibrillators or portable defibrillators, which operate automatically to restore heartbeat are now located at most of the District's facilities.

Appropriation- An authorization granted by the Board of Commissioners to make expenditures and to incur obligations for purposes specified in the Budget and Appropriations Ordinance.

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

Assets- Property owned by the District.

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

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

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

Board of Commissioners- Independent board of seven individuals elected at large by the residents of the Lombard Park District.

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

Bonded Debt- That portion of indebtedness represented by outstanding bonds.

Budget- A fiscal plan showing estimated expenditures, revenue and service levels for a specific fiscal year. The budget is the primary means by which the expenditure and service levels of the District are controlled.

Budget and Appropriation Ordinance- A legal document adopted by the Board authorizing expenditures.

Budget Calendar- The schedule of key dates or milestones that the District follows in the preparation, adoption and administration of the budget.

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

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

Budgeted Staffing- Total work force expressed as Full-time Equivalent (FTE) positions. The FTE is calculated on 2080 hours. For example, an employee working 40 hours per week for six months, or 960 hours, would be equivalent to .46 of a full-time position.

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

Capital Assets/Improvements- An acquisition or addition to fixed assets that has a value of \$1,500 or more, and an estimated useful life of greater than five years. General categories commonly used include: land, buildings, building improvements, machinery and equipment and construction in progress.

Capital Budget- A plan of proposed capital expenditures and the means of financing them. The capital budget is usually enacted as part of the complete annual budget, which includes both operating and capital outlays. The capital budget should be based on a capital improvement program (CIP).

Capital Improvement Fund- A fund created to account for financial resources to be used for projects in the Capital Improvement Budget for that fiscal year. No taxes are levied specifically for this fund. Funds are provided primarily by transferring revenue from other funds, donations and grants.

Capital Improvement Program- A long-term plan for capital expenditures to provide physical improvements to be incurred over the next ten years. The plan is reviewed and amended annually.

Capital Outlays- Expenditures for the acquisition of capital assets.

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

Certificate of Deposit- A negotiable or non-negotiable receipt for monies deposited in a bank or other financial institution for a specified period and specified rate of interest.

COD- College of DuPage

Collar Counties- The counties in Illinois contiguous to Cook County: DuPage, Kane, Will, Lake, and McHenry counties.

Committee of the Whole- Board of Commissioners Committee consisting of all the Board members and is chaired by the Board Vice-President. No action may be taken at a Committee of the Whole meeting.

Contingency- An appropriation of funds to cover unforeseen events that occur during the fiscal year.

Contractual Services- The amount budgeted and appropriated for departmental and functional operating services. This includes, but is not limited to, utilities, consultants and outside contractor services, audit fees, printing, insurance, and training.

Corporate Personal Property Replacement Tax- Law enacted in 1979 to replace the corporate personal property tax. It consists of a State income tax on corporations, trusts, partnerships and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each government's share of Corporate Personal Property tax collections in a base year (1976 in Cook County or 1977 in Downstate Counties).

CPI- Consumer Price Index, a calculation of the average change in prices for goods and services purchased by households which is measured by the Bureau of Labor Statistics in the U.S. Department of Labor. A tax cap or the CPI, whichever is less, limits the annual property tax revenue received by the Park District.

DCEO- Department of Commerce and Economic Opportunity

Debt Service- Payments of interest and principal on an obligation resulting from the issuance of bonds or other long-term debt.

Debt Service Fund- A fund established to account for the accumulation of resources for, the payment of, general long-term debt principal and interest.

Deficit- The excess of the liabilities of a fund over its assets

Department- To meet GASB 34 requirements, certain funds in 2003 were organized by the Department categories as dictated by GASB 34. For example, the IMRF, FICA, Liability, and Audit Funds are now Departments within General Fund.

Depreciation- That portion of the cost of a capital asset that is charged as an expense during a particular period. This is a process of estimating and recording the cost of using up a fixed asset

Designated Fund Balance- A portion of fund balance that represents the amount of real estate taxes recognized as revenue, but not collected.

EAV- Equalized Assessed Valuation, the assessed value multiplied by the State equalization factor minus adjustments for exemptions. Taxes are calculated based on this property value.

Effective Tax Rate- Is a measure of the property tax burden that reflects both the aggregate tax rate and the level of assessment.

Enterprise Fund- A fund that requires accounting for activities like a business where the results indicate income or loss from operations. The Park District had one Enterprise Fund in 2011, Western Acres Golf Course.

Equalization- The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier)- The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

ERI- Early Retirement Incentive which allows a member to purchase up to five years of service credit to qualify sooner for retirement.

Exemption- The removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete as, for example, a church building used exclusively for religious purposes. Park District properties are tax-exempt.

Expenditures- Decreases in net financial resources. Expenditures include current operating expenses, which require the current or future use of net current assets, debt service and capital outlays.

Expense Category- A means of identifying and analyzing the obligations incurred by the District in terms of the nature of the goods or services purchased (e.g., salaries and wages, supplies, contractual services, repairs, capital outlays) regardless of the function involved or purpose of the programs for which they are used.

Extension- The actual dollar amount billed to the property taxpayers of a district. The County Clerk extends all taxes.

FICA- Federal Insurance Contributions Act, used to account for the revenues and expenditures associated with the obligation to make payments to the Social Security Administration for the employer portion of the FICA payroll tax. The revenues are received from a specific property tax levy, which produces an amount sufficient to pay the District's contributions on behalf of the District's employees. Expenditures are limited to payment of the employer portion of the FICA tax for non-enterprise salaries and wages of park district employees.

Fiscal Year- A 12-month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations.

Fixed Assets- Assets of a long-term character that is intended to continue to be held or used, such as land, buildings, and equipment.

Fund- An accounting entity with a self-balancing set of accounts which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

Fund Accounting- The accounts of the District are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of a fund are accounted for with separate sets of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Fund Balance- The excess of the District's assets over its liabilities. A negative fund balance is sometimes called a deficit.

Function- A major administrative division of the District that indicates overall management responsibility for an operation.

Generally Accepted Accounting Principles (GAAP)- Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity. GAAP encompass the conventions, rules and procedures necessary to define accepted accounting practice at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. The primary authoritative body on the application of GAAP to state and local governments is the Governmental Accounting Standards Board (GASB).

GASB- Governmental Accounting Standards Board, the ultimate authoritative body that sets accounting and financial reporting standards for state and local governments.

General Corporate Fund- The fund used to account for all financial resources except those required to be accounted for in another fund.

GFOA- Government Finance Officers Association, an association of public finance professionals that have played a major role in the development and promotion of GAAP for state and local government since its inception in 1906.

GO Bond- General Obligation Bond, when a government pledges its full faith and credit to the repayment of the bonds it issues, then those bonds are general obligation (GO) bonds. Sometimes the term is also used to refer to bonds which are to be repaid from taxes and other general revenues.

Goals- Describe specific plans a department or agency has for upcoming and future years to implement Strategic Plan priorities. Goals identify intended end results, but are often ongoing and may not be achieved in one year

Governmental Fund Types- Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary and trust funds. Under current GAAP, there are four governmental fund types - general, special revenue, debt service and capital projects.

Grant- A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the system from the state or federal government or from private foundations.

HUD Grant- Housing and Urban Development grant.

IAPD- Illinois Association of Park Districts is a statewide organization of park districts that ensures the quality of life through education, research and advocacy.

IMRF- Illinois Municipal Retirement Fund, state established retirement fund for municipal workers. Both the employee and the District pay into this defined benefit plan.

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.

Inclusion Costs- Expenses associated with the participation of an individual with disabilities in programs.

Income- A term used in proprietary fund type accounting to represent (1) revenues or (2) the excess of revenues over expenses.

Infrastructure- Capital assets such as roads, bridges, and water systems that have a longer life than most capital assets.

Interest Earnings- The earnings from available funds invested during the year in U.S. Treasury Bonds, Certificates of Deposit and other securities as approved in the Board of Park Commissioner's investment policy.

Investments- A security or other asset acquired primarily for the purpose of obtaining income or profit.

IPDGC- Illinois Park District Gymnastics Conference

LC- Lombard Common

LCB- Lombard Community Building

Levy- (Verb) To impose taxes, special assessments, or service charges for the support of governmental activities. (Noun) The total amount of taxes, special assessments, or service charges imposed by a government.

Liabilities- Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

Liability Insurance Department- Is used to account for the revenues and expenditures associated with the Park District's insurance and risk management activities. The revenues are received from a specific property tax levy. This Department is part of the General Fund.

Long Term Debt- Debt with a maturity of more than one year from the original date of issuance.

LPD- Lombard Park District

LTS- Lilac Town Seniors

Maintenance- The upkeep of physical properties in condition for use or occupancy. Examples are the inspection of equipment to detect defects and the making of repairs.

Mission- Describes the purpose of a department and how it supports the overall mission of the organization.

MM- Madison Meadows

Modified Accrual Basis- The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available to finance expenditures of the current." Expenditures are recognized when the related fund liability is incurred. All governmental funds are accounted for using the modified accrual basis of accounting.

Museum Department- Is used for revenues and expenditures needed for the cooperative programming agreement with Elmhurst Art Museum and a portion of the Museum/Conservatory operations in Wilder Park. This Department is part of the Recreation Fund.

MWP- Moran Water Park

NEDRA- Northeast DuPage Special Recreation Association which is an organization consisting of members whose function is to provide recreation services for individuals with disabilities. The Park District is a contributing member NEDSRA.

Net Income- Proprietary fund excess of operating revenues, non-operating revenues, and operating transfers-in over operating expenses, nonoperating expenses, and operating transfers-out.

Non-Referendum Bonds- General Obligation Bonds that can be issued without a referendum based on outstanding debt service extensions when the tax cap went into effect.

NPRA- National Parks and Recreation Association is an organization of citizen boards and professionals interested in the parks and recreation operations in the United States.

NSF- Non-sufficient Funds

Objectives- Objectives are intended to address either a new service or project, or a significant change in focus or priority in response to a special community need or effort to improve services. Objectives are linked to Strategic Plan goals and accomplished in specific well-defined and measurable terms within a specific time frame.

Operating Budget- A financial plan outlining estimated revenues and expenditures and other information for a specified period excluding capital plan revenues and expenses (usually a fiscal year).

Operating Expenses- Fund expenses that are directly related to the fund's primary service activities.

Operating Funds- Resources derived from recurring revenue sources are used to finance ongoing operating expenditures.

Ordinance- A formal legislative enactment by the governing board of the Park District.

OSLAD- Open Space Lands Acquisition and Development program that is supported by the Sate of Illinois.

Paving & Lighting Department- Is used for the purpose of constructing, maintaining and lighting streets/roadways within the areas maintained by the District. This Department is part of the Capital Improvement Fund.

PBW- Paradise Bay Water Park

PDRMA- Park District Risk Management Agency, an agency that administers a joint risk management pool for government entities. The Park District is a member of PDRMA.

Per Capita- A unit of measure that indicates the amount of some quantity per person in the Park District.

Performance Measures- Indication of levels of activity, results of operations or outcomes of operations.

Program- An instructional or functional activity.

Property Tax Revenue- Revenue from a tax levied on the equalized assessed value of real property.

Proprietary Fund Types- The classification used to account for a District's ongoing organizations and activities similar to those often found in the private sector (i.e., enterprise and internal services funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds. The GAAP used are generally those applicable to similar businesses in the private sector and the measurement focus is on determination of net income, financial position and changes in financial position. However, where the GASB has issued pronouncements applicable to those entities and activities, they should be guided by these pronouncements.

PTELL- Property Tax Extension Limitation Law, In July 1991, the Illinois General Assembly enacted the Property Tax Limitation Act. In January 1994, the provisions of the Property Tax Limitation Act were replaced by the Property Tax Extension Limitation Law, part of the Property Tax Code (the "Property Tax Limitation Law"). This Act limits the increase in property tax extensions to 5% or the percent increase in the national Consumer Price Index (CPI), whichever is less. The Act became effective October 1, 1991, and first applied to the 1991 levy year for taxes payable in 1992. Increases above 5% or the CPI must be approved by the voters in a referendum.

Public Act 87-17- The Property Tax Extension Limitation Law that imposed tax caps in Illinois counties, non-home rule municipalities, and special districts such as park and school districts.

Public Hearing- The portions of open meetings held to present evidence and provide information on both sides of an issue.

Receipts- Cash received.

Recreation Fund- Is used for establishing and accounting recreational programs such as sports and fitness, visual and performing arts, youth and adult general interest, camps, teens, preschoolers, seniors and aquatics (excluding enterprise fund programs).

Reserved Fund Balance- The fund balance that is not available for appropriation or is legally segregated for a special future use.

Resources- Total amounts available for appropriation including estimated revenues and beginning fund balances.

Revenue- Funds that the government receives or earns. Examples of revenue sources include taxes, sponsorships, advertising, program fees, receipts from other governments, grants, shared revenues and interest income.

Revenue Bonds- Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance, typically net income derived from the operation of the project or projects they finance.

Revenue Estimate- A formal estimate of how much revenue will be earned from a specific revenue source for some future period, typically, a future fiscal year.

Salaries and Benefits- The amount budgeted and appropriated for salaries, wages, health premiums, and fringe benefits.

SK- Sunset Knoll is a park located at 820 S. Finley.

SKRC- Sunset Knoll Recreation Center is the recreation center where the majority of recreational programs are scheduled and is located at 820 S. Finley.

Source of Revenue- Revenues are classified according to their source or point of origin (see Revenue).

Special Revenue Funds- These funds are used to account for proceeds from specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes. Funds included in this fund category are Recreation, Illinois Municipal Retirement, Social Security, Liability Insurance, Public Audit and Special Recreation.

Strategic Plan- Long-range planning tool updated every five years and developed through a community planning process. It provides direction regarding the agency's main focus and activities.

Supplemental Appropriations- Appropriations made by the Board of Commissioners, after an initial appropriation, to permit expenditures beyond the original estimates.

Supplies- The amount budgeted and appropriated for departmental and functional operating supplies. This includes office supplies, building, ground, equipment and vehicle maintenance supplies and other operating supplies.

Taxes- Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. The term does not include charges for services rendered only to those paying such charges such as membership charges.

Tax Base- The total value of all taxable real and personal property in the District as of January 1 of each year. The tax base represents net value after all exemptions.

Tax Cap- An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17).

Tax Levy- The total amounts to be raised by property taxes for purposes specified in the Tax Levy Ordinance.

Tax Rate- The amount of tax levied for each \$100 of assessed valuation.

Tax Rate Limit- The maximum tax rate that a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit. Some levies are unlimited as to rate.

TIF- Tax Increment Financing

Transmittal Letter- The opening section of the budget which provides the Board of Park Commissioners and the public with a general summary of the most important aspects of the budget and the views and recommendations of the Executive Director.

Truth in Taxation Act- Provides taxpayers with the means to check and review local government spending. It requires the District Board to publish a notice and hold a public hearing on their intention to adopt a levy exceeding the property taxes extended for the previous year by more than five percent.

Undesignated Fund Balance- The balance of net financial resources that is expendable or available for appropriation.

User Fee- The payment of a fee for direct receipt of a service by the party benefiting from the service.

WAGC- Western Acres Golf Course

This page has intentionally been left blank.

Statistical Section

| | Table |
|--|-------|
| Statistics Table Description | |
| Capital Asset Statistics by Function/Program | 1 |
| Government Employees by Function/Program | 2 |
| Recreation Participation | 3 |
| Pool Admissions & Total Visits | 4 |
| Western Acres Golf Course Total Rounds | 5 |
| Demographic and Economic Statistics | 6 |
| Area Park District Comparison | 7 |

Lombard Park District

Statistic Table Descriptions

Information in this section is presented chronologically for the last complete fiscal year and the nine fiscal years preceding it. Park District staff uses this information to measure performance, monitor trends and assist in determining the focus for resource disbursement.

Table 1 Capital Asset Statistics by Function/Program

Graph shows the amount of acreage owned by the Park District and the quantity of recreational amenities.

Table 2 Government Employees by Function/Program

The amount of full time and full time equivalent employees are detailed. Full time equivalent is based on the total number of hours worked based on 2080 hours in a fiscal year.

Table 3 Recreation Participation

Program information is displayed by annual participation within all recreation programs.

Table 4 Pool Admissions & Total Visits

Attendance figures are based on total admissions and total visits. Total Admissions are pass users and daily paid attendees. Total visits includes special event participants, swim team, swim lessons and rental groups. Increases and decreases in attendance are mostly weather related. In addition the Park District build a new facility, Paradise Bay Water Park, in 2009 which replaced a 53 year old pool.

Table 5 Western Acres Golf Course Total Rounds

Rounds are displayed by annual rounds. A round is considered one play of the District's 9 holes.

Table 6 Demographic and Economic Statistics

Demographic and Economic Statistics provide a broad spectrum of information from a variety of sources in one location.

Table 7 Area Park District Comparison

Several area park districts were selected based on proximity, size, EAV and tax proceeds to provide comparative data. Budget and tax information is presented per capita.

Lombard Park District
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <u>Function/Program</u> | | | | | | | | | | |
| Parks and Recreation | | | | | | | | | | |
| Acreage | 458 | 457 | 457 | 457 | 457 | 457 | 457 | 457 | 452 | 452 |
| Playgrounds | 17 | 16 | 16 | 15 | 15 | 12 | 12 | 14 | 14 | 14 |
| Basketball courts | 7 | 5 | 5 | 5 | 5 | 5 | 6 | 6 | 6 | 6 |
| Baseball/softball diamonds | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 | 22 |
| Soccer/football fields | 16 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 | 14 |
| Community centers | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 | 4 |
| Aquatic Center | 1 | 1 | 1 | | 1 | 1 | 1 | 1 | 1 | 1 |

Source: Park District Records

Lombard Park District
Government Employees by Function/Program
Last Ten Fiscal Years

| | <u>Full Time Employees as of December 31st</u> | | | | | | | | | | | |
|--------------------------------|--|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | <u>2013*</u> | <u>2012^</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
| <u>Function/Program</u> | | | | | | | | | | | | |
| Parks and Recreation | | | | | | | | | | | | |
| Administration | 7 | 7 | 7 | 7 | 7 | 7 | 6 | 6 | 6 | 6 | 6 | 6 |
| Recreation | 10 | 10 | 10 | 10 | 10 | 10 | 11 | 11 | 10 | 11 | 11 | 11 |
| Golf Course | 1 | 1 | 1 | 1 | 2 | 2 | 2 | 2 | 3 | 3 | 3 | 3 |
| Maintenance | 13 | 13 | <u>13</u> | <u>13</u> | <u>13</u> | <u>13</u> | <u>12</u> | <u>14</u> | <u>14</u> | <u>14</u> | <u>14</u> | <u>14</u> |
| Total | <u>31</u> | <u>31</u> | <u>31</u> | <u>31</u> | <u>32</u> | <u>32</u> | <u>31</u> | <u>33</u> | <u>33</u> | <u>34</u> | <u>34</u> | <u>34</u> |

| | <u>Full Time Equivalent Employees as of December 31st</u> | | | | | | | | | | | |
|-------|---|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | <u>2013*</u> | <u>2012^</u> | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
| Total | 77 | 75 | 73 | 77 | 83 | 68 | 76 | 77 | N/A | N/A | N/A | N/A |

Source: Lombard Park Districts Human Resource Department

Full Time Equivalent Employees are based on the total number of hours worked divided by 2,080 hours which a full time employee will work during a year.

^Estimated hours as of October 2012.

*The 2013 Budget is based on these estimates. The reason for a slight increase in Full Time Equivalent Employees is due to hiring of additional staff in order to minimize overtime expenditures primarily in the Parks Department.

Lombard Park District
Recreation Participation
Last Ten Fiscal Years

| <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 25,545 | 26,242 | 25,696 | 24,282 | 24,521 | 23,604 | 20,909 | 21,352 | N/A | N/A |

Source: Park District Records

Lombard Park District
Pool Admissions & Total Visits
Last Five Fiscal Years

| | <u>2011</u> | <u>2010</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| Total Admissions | 74,627 | 75,776 | 63,963 | N/A | 25,201 | 34,238 | 27,457 | 30,630 | 22,109 | 41,631 |
| Total Visits | 110,000 | 112,000 | 96,000 | N/A | N/A | N/A | N/A | N/A | N/A | N/A |

*A new facility, Paradise Bay Water Park, was opened in 2009.

Source: Park District Records

Lombard Park District
Western Acres Golf Course Total Rounds
Last Ten Fiscal Years

| <u>2011</u> | <u>2010*</u> | <u>2009</u> | <u>2008</u> | <u>2007</u> | <u>2006</u> | <u>2005</u> | <u>2004</u> | <u>2003</u> | <u>2002</u> |
|-------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 15,676 | 9,627 | 19,574 | 20,607 | 22,688 | 23,514 | 28,026 | 26,893 | 28,645 | 31,095 |

*Golf course closed on July 24, 2010 due to severe turf damage resulting from three floods.

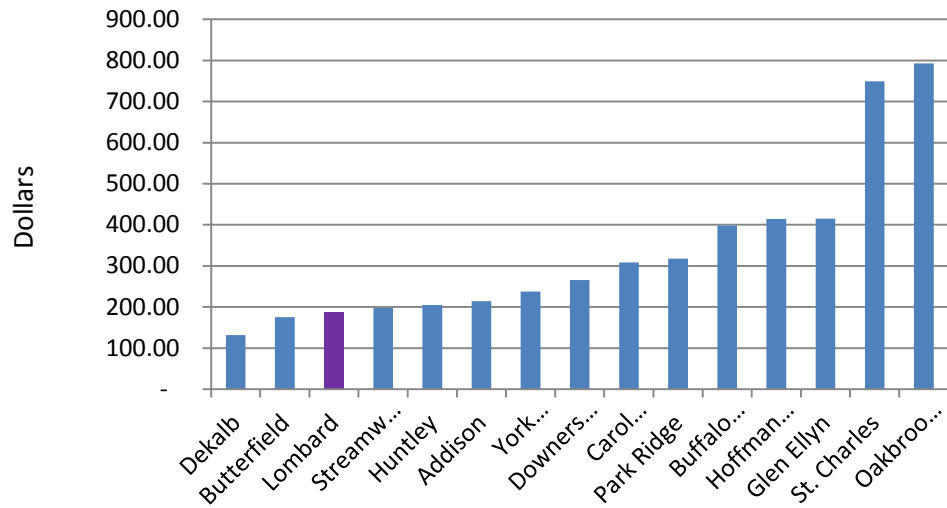
Source: Park District Records

Lombard Park District
Demographic and Economic Statistics
Last Ten Fiscal Years

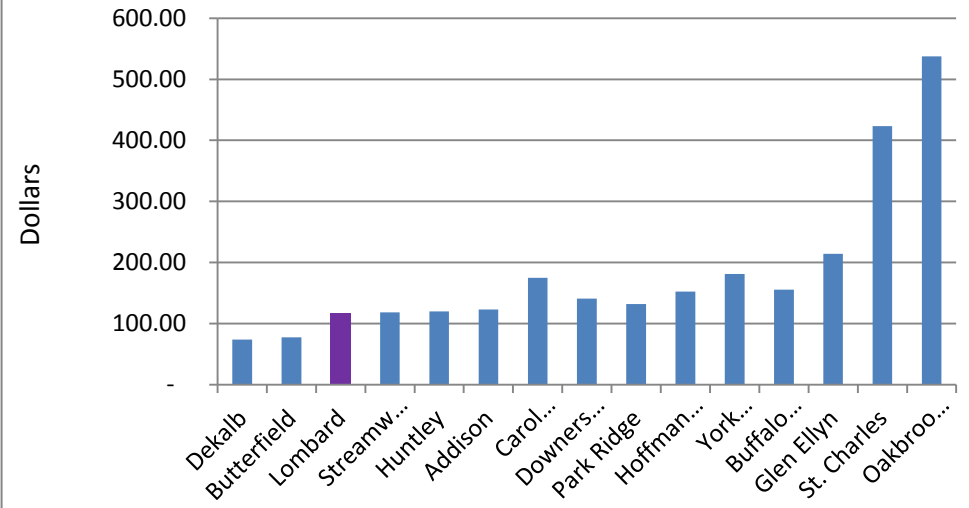
| <u>Year</u> | <u>Population</u> | <u>Personal Income (thousand of dollars)</u> | <u>Per Capita Personal Income</u> | <u>Median Age</u> | <u>Education Level in Years of Schooling</u> | <u>School Enrollment</u> | <u>Unemployment Rate</u> |
|-------------|-------------------|--|---|-----------------------|--|------------------------------|------------------------------|
| 2011 | 43,165 | 1,649,923 | 38,224 | 40.9 | 13.2 | 6,434 | 8.7% |
| 2010 | 43,894 | 1,649,923 | 37,589 | 36.7 | 13.2 | 5,703 | 9.5% |
| 2009 | 43,894 | 1,649,923 | 37,589 | 36.7 | 13.2 | 5,750 | 8.9% |
| 2008 | 43,894 | 1,649,923 | 37,589 | 36.7 | 13.2 | 5,739 | 5.3% |
| 2007 | 43,894 | 1,649,923 | 37,589 | 36.7 | 13.2 | 5,708 | 4.2% |
| 2006 | 43,894 | 1,649,923 | 37,589 | 36.7 | 13.2 | 5,688 | 3.6% |
| 2005 | 42,322 | 1,649,923 | 38,945 | 36.7 | 13.2 | 5,732 | 5.4% |
| 2004 | 42,322 | 1,575,733 | 37,232 | 36.7 | 13.2 | 5,729 | 5.5% |
| 2003 | 42,322 | 1,519,360 | 35,900 | 36.7 | 13.2 | 5,840 | 6.2% |
| 2002 | 42,322 | 1,497,903 | 35,393 | 36.7 | 13.2 | 5,843 | 5.8% |

Sources: Bureau of Census, Annual School Census District 44 and Glenbard East High School and the Village of Lombard.

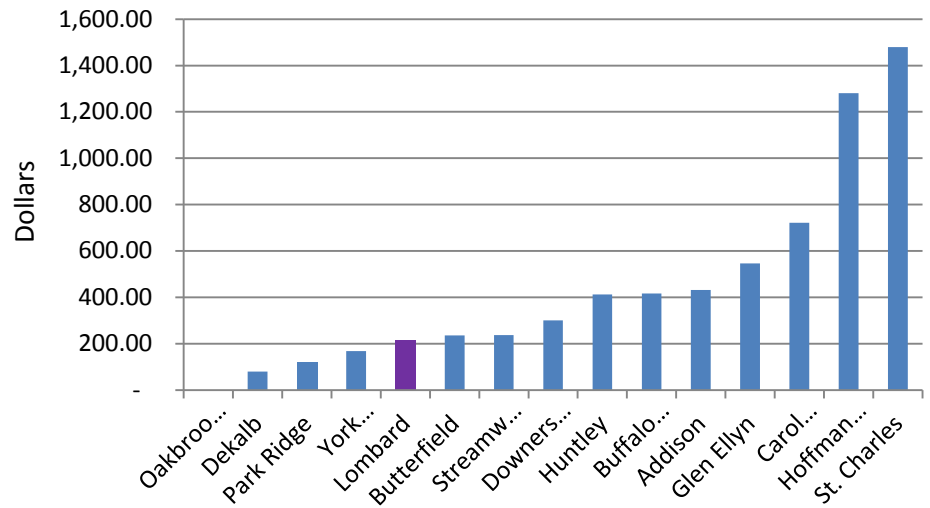
Budget Expense per Capita



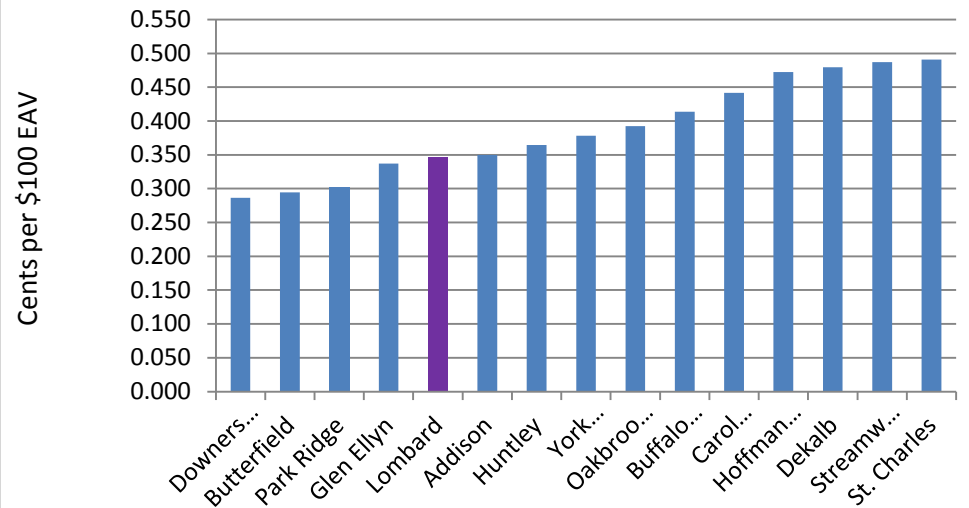
Tax Proceeds per Capita



Indebtedness per Capita



Tax Rate



This page has intentionally been left blank.

Memorandum

To: Board of Park Commissioners

From: Paul W. Friedrichs, Executive Director

Jason S. Myers, Director of Finance & Personnel

Date: 1/18/2013

Re: Combined Budget and Appropriation Ordinance #13-445

Attached is a copy of the Combined Budget and Appropriation Ordinance for fiscal year beginning January 1, 2013 and ending December 31, 2013. This document contains all revisions to the original budget as they were directed by the consensus of the Board of Park Commissioners.

Action: I move to approve the Combined Budget and Appropriation Ordinance #13-445 and all appendixes which include the Organizational Chart, Goals and Objectives, Personnel and Benefits Plan and Fee History as presented.

**LOMBARD PARK DISTRICT
ORDINANCE #13-445**

**COMBINED BUDGET AND APPROPRIATION
ORDINANCE FOR FISCAL YEAR BEGINNING JANUARY 1, 2013
AND ENDING DECEMBER 31, 2013**

WHEREAS, this Combined Budget and Appropriation Ordinance was prepared in tentative form and was made available for public inspection at the office of the Secretary of the Lombard Park District for at least thirty (30) days prior to final action hereon, and;

WHEREAS, a public hearing was held as to this Budget and Appropriation Ordinance on the 22nd day of January, 2013, and;

WHEREAS, notice of said hearing was published in a newspaper published within the Lombard Park District more than one week prior to the time of such hearing and all other legal requirements have been complied with;

NOW, THEREFORE, BE IT ORDAINED by the Board of Park Commissioners of the Lombard Park District, in the County of DuPage and State of Illinois, that:

Section #1 The facts contained in the preamble to this Ordinance are true and correct.

Section #2 The following sums or so much thereof as may be authorized by law and as may be needed, are hereby budgeted and appropriated for the corporate purposes of the Lombard Park District for the fiscal year beginning January 1, 2013 and ending December 31, 2013; the sums of money hereinafter set forth and the objects and purposes of the same are deemed necessary to defray all necessary expenses and liabilities for said period for the purposes outlined below.

| | <i><u>BUDGETED</u></i> | <i><u>EXPENDITURES</u></i> | <i><u>APPROPRIATION</u></i> |
|--|------------------------|----------------------------|-----------------------------|
| ARTICLE I | | | |
| CORPORATE EXPENSE | | | |
| Employee Expenses | \$ | 1,439,542 | \$ 1,511,519 |
| Utilities | | 110,268 | 115,781 |
| Repairs & Improvements | | 56,300 | 59,115 |
| Supplies & Contracts | | 198,858 | 208,801 |
| Grounds Supplies | | 148,754 | 156,192 |
| Professional Services | | 74,806 | 78,546 |
| Marketing & Community Relations | | 35,530 | 37,307 |
| Banking & Credit Card Fees | | 6,150 | 6,458 |
| Transfer to Debt Service Fund for Reimbursed Amounts | | 175,525 | 184,301 |
| Permits, Licenses & Operational Expenses | | 2,900 | 3,045 |
| <i>Total Amount Budgeted and Appropriated for Corporate Fund</i> | <i>\$</i> | <i><u>2,248,633</u></i> | <i><u>\$ 2,361,065</u></i> |

| | | | |
|---|-----------|-------------------------|----------------------------|
| ARTICLE II | | | |
| RECREATION - ADMINISTRATION & PROGRAM EXPENSE | | | |
| Employee Expenses | \$ | 1,025,570 | \$ 1,076,849 |
| Utilities | | 140,141 | 147,148 |
| Repairs & Improvements | | 15,113 | 15,869 |
| Supplies & Contracts | | 50,205 | 52,715 |
| Professional Services | | 6,720 | 7,056 |
| Marketing & Public Relations | | 94,958 | 99,706 |
| Merchandise - Cost of Sales | | 8,901 | 9,346 |
| Banking and Credit Card Fees | | 48,113 | 50,519 |
| Permits, Licenses & Operational Expenses | | 12,450 | 13,073 |
| Program Salaries | | 326,690 | 343,025 |
| Program Supplies | | 144,537 | 151,764 |
| Program Contract Services | | 323,809 | 339,999 |
| Capital Expenses | | 292,450 | 307,073 |
| <i>Total Amount Budgeted and Appropriated for Recreation Fund</i> | <i>\$</i> | <i><u>2,489,657</u></i> | <i><u>\$ 2,614,140</u></i> |

ARTICLE III**SWIMMING POOL EXPENSE**

| | <i><u>BUDGETED</u></i> <i><u>EXPENDITURES</u></i> | <i><u>APPROPRIATION</u></i> |
|--|--|-----------------------------|
| Employee Expenses | \$ 269,957 | \$ 283,455 |
| Utilities | 69,100 | 72,555 |
| Repairs & Improvements | 5,050 | 5,303 |
| Supplies & Contracts | 12,423 | 13,044 |
| Ground Supplies | 19,223 | 20,184 |
| Professional Services | 3,163 | 3,321 |
| Marketing & Public Relations | 13,194 | 13,854 |
| Permits & Licenses | 1,850 | 1,943 |
| Merchandise - Cost of Sales | 35,528 | 37,304 |
| Banking and Credit Card Fees | 6,662 | 6,995 |
| Permits, Licenses & Operational Expenses | 900 | 945 |
| Program Salaries | 45,233 | 47,495 |
| Program Supplies | 2,450 | 2,573 |
| Program Contract Services | 3,300 | 3,465 |
| Capital Expenses | 36,800 | 38,640 |
| <i>Total Amount Budgeted and Appropriated for Swimming Pool Fund</i> | <i><u>\$ 524,833</u></i> | <i><u>\$ 551,075</u></i> |

ARTICLE IV**GOLF COURSE EXPENSE**

| | | |
|--|--------------------------|--------------------------|
| Employee Expenses | \$ 246,517 | \$ 258,843 |
| Utilities | 31,317 | 32,883 |
| Repairs & Improvements | 15,550 | 16,328 |
| Supplies & Contracts | 46,713 | 49,049 |
| Ground Supplies | 33,856 | 35,549 |
| Marketing & Public Relations | 6,650 | 6,983 |
| Merchandise - Cost of Sales | 20,710 | 21,746 |
| Banking and Credit Card Fees | 9,236 | 9,698 |
| Permits, Licenses & Operational Expenses | 1,890 | 1,985 |
| Program Salaries | 3,008 | 3,158 |
| Program Supplies | 500 | 525 |
| <i>Total Amount Budgeted and Appropriated for Golf Course Fund</i> | <i><u>\$ 415,947</u></i> | <i><u>\$ 436,744</u></i> |

| | <i><u>BUDGETED</u></i> | <i><u>EXPENDITURES</u></i> | <i><u>APPROPRIATION</u></i> |
|---|------------------------|----------------------------|-----------------------------|
| ARTICLE V | | | |
| JOINT RECREATION FOR HANDICAPPED EXPENSE | | | |
| District's Share of NEDSRA Joint Agreement Expenses: | | | |
| Employees Expense | \$ | 6,600 | \$ 6,930 |
| General Program Expenses | | 286,065 | 300,368 |
| NEDSRA Assessment for Capital Projects | | 427,948 | 449,345 |
| Program Integration Expense | | 1,500 | 1,575 |
| <i>Total Amount Budgeted and Appropriated for Recreation for Handicapped Fund</i> | | <u>\$ 722,113</u> | <u>\$ 758,219</u> |

| | | | |
|--|----|-------------------|-------------------|
| ARTICLE VI | | | |
| LIABILITY FUND EXPENSE | | | |
| Unemployment Insurance | \$ | 5,000 | \$ 5,250 |
| Liability Insurance | | 21,241 | 22,303 |
| Employment Practices | | 7,508 | 7,883 |
| Worker's Compensation | | 59,332 | 62,299 |
| Property Insurance | | 39,458 | 41,431 |
| Pollution Insurance | | 1,802 | 1,892 |
| Comm. Bldg. Liquor Insurance | | 525 | 551 |
| Safety Supplies & Background Checks | | 7,000 | 7,350 |
| Community Relations | | 1,500 | 1,575 |
| <i>Total Amount Budgeted and Appropriated for Liability Fund</i> | | <u>\$ 143,366</u> | <u>\$ 150,534</u> |

| | | | |
|---|----|---------------------|---------------------|
| ARTICLE VII | | | |
| DEBT SERVICE FUND EXPENSE | | | |
| Principle Payment 2002 Debt Certificates | \$ | 170,000 | \$ 178,500 |
| Interest Payment, 2002 Debt Certificates | | 5,525 | 5,801 |
| Principle Payment, 2005B GO Bonds | | 170,000 | 178,500 |
| Interest Payment, 2005B GO Bonds | | 101,490 | 106,565 |
| Principle Payment, 2008 GO Bonds | | 315,000 | 330,750 |
| Interest Payment, 2008 GO Bonds | | 186,550 | 195,878 |
| Principle Payment, 2010 GO Bonds | | 507,810 | 533,201 |
| Interest Payment, 2010 GO Bonds | | 11,171 | 11,730 |
| <i>Total Amount Budgeted and Appropriated for Debt Service Fund</i> | | <u>\$ 1,467,546</u> | <u>\$ 1,540,923</u> |

| | <u>BUDGETED EXPENDITURES</u> | <u>APPROPRIATION</u> |
|---|----------------------------------|----------------------------|
| ARTICLE VIII | | |
| RETIREMENT (F.I.C.A./I.M.R.F.) FUND EXPENSE | | |
| F.I.C.A. | 180,707 | 189,742 |
| I.M.R.F. | 230,326 | 241,842 |
| <i>Total Amount Budgeted and Appropriated for Retirement Fund</i> | <u><u>\$ 411,033</u></u> | <u><u>\$ 431,585</u></u> |
| ARTICLE IX | | |
| AUDIT FUND EXPENSE | | |
| Professional Services | \$ 12,500 | \$ 13,125 |
| <i>Total Amount Budgeted and Appropriated for Audit Fund</i> | <u><u>\$ 12,500</u></u> | <u><u>\$ 13,125</u></u> |
| ARTICLE X | | |
| CAPITAL PROJECTS FUND EXPENSE | | |
| Capital Projects | \$ 500,741 | \$ 525,778 |
| <i>Total Amount Budgeted and Appropriated for Capital Projects Fund</i> | <u><u>\$ 500,741</u></u> | <u><u>\$ 525,778</u></u> |
| SUMMARY | | |
| Total Corporate Fund Expense | <u>\$ 2,248,633</u> | <u>\$ 2,361,065</u> |
| Total Recreation Fund Expense | <u>\$ 2,489,657</u> | <u>\$ 2,614,140</u> |
| Total Swimming Pool Fund Expense | <u>\$ 524,833</u> | <u>\$ 551,075</u> |
| Total Golf Course Fund Expense | <u>\$ 415,947</u> | <u>\$ 436,744</u> |
| Total Rec for Handicapped Fund Expense | <u>\$ 722,113</u> | <u>\$ 758,219</u> |
| Total Liability Fund Expense | <u>\$ 143,366</u> | <u>\$ 150,534</u> |
| Total Debt Service Expense | <u>\$ 1,467,546</u> | <u>\$ 1,540,923</u> |
| Total Retirement (F.I.C.A./I.M.R.F) Fund Expense | <u>\$ 411,033</u> | <u>\$ 431,585</u> |
| Total Audit Fund Expense | <u>\$ 12,500</u> | <u>\$ 13,125</u> |
| Total Capital Projects Fund Expense | <u>\$ 500,741</u> | <u>\$ 525,778</u> |
| TOTAL ESTIMATED EXPENSES | <u><u>\$ 8,936,369</u></u> | <u><u>\$ 9,383,187</u></u> |

Section #3 All unexpended balances of the appropriation for the fiscal year ending the 31st day of December, 2012, and prior years to the extent not otherwise reappropriated for other purposes herein are hereby specifically reappropriated for the same general purposes for which they were originally made and may be expended in making up any insufficiency of any other items provided in this appropriation ordinance, pursuant to law.

All receipts and revenue not specifically appropriated, and all unexpended balances from preceding fiscal years not required for the purpose for which they were appropriated and levied shall constitute the general fund and shall be placed to the credit of such fund.

Section #4 Pursuant to law, the following determinations have been and are hereby made a part hereof:

- (a) Statement of estimated cash on hand and short-term investments at the beginning of the fiscal year is \$3,334,691.
- (b) Estimate of cash expected to be received during the fiscal year from all sources is \$8,158,375.
- (c) Estimate of expenditures contemplated for the fiscal year is \$8,760,845.
- (d) Statement of estimated cash and short-term investments expected to be on hand at the end of the fiscal year is \$2,732,221.

Section #5 All ordinances or parts of ordinances conflicting with any of the provisions of this ordinance and the same are hereby modified or repealed. If any item or portion of this Ordinance is for any reason held invalid, such decision shall not affect the validity of the remaining portion of such item or the remained of the Ordinance.

Section #6 This ordinance is not intended or required to be in support of or in relation to any tax levy made by the Park District during the fiscal year beginning January 1, 2013 and ending December 31, 2013, or any other fiscal year.

Section #7 That this Ordinance shall be in full force and effect immediately upon passage and approval according to law.

PASSED this 22nd day of January, 2013, pursuant to roll call vote.

Roll Call Vote: Ayes: _____

Nays: _____

Absent and Not Voting: _____

APPROVED this 22nd day of January, 2013.

(seal)

Janice C. Mills
President, Board of Park Commissioners
Lombard Park District

Attest:

Paul W. Friedrichs
Secretary, Board of Park Commissioners
Lombard Park District

STATE OF ILLINOIS)
) SS
COUNTY OF DuPAGE)

SECRETARY'S CERTIFICATE

I, Paul W. Friedrichs, do hereby certify that I am Secretary of the Board of Park Commissioners of the Lombard Park District, DuPage, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance #13-445.

**AN ORDINANCE FOR A COMBINED BUDGET AND APPROPRIATION
FOR THE LOMBARD PARK DISTRICT FOR THE FISCAL YEAR
BEGINNING JANUARY 1, 2013 AND ENDING DECEMBER 31, 2013**

of the Lombard Park District, DuPage County, Illinois, adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Lombard Park District, held at Lombard, Illinois in said District at 7:00 p.m. on the 22nd day of January, 2013.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said resolution was taken openly, that said meeting was called and held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meeting Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Lombard Park District, Illinois, this 22nd day of January, 2013.

Paul W. Friedrichs, Secretary
Board of Park Commissioners

(SEAL)

STATE OF ILLINOIS)
)
COUNTY OF DuPAGE)

LOMBARD PARK DISTRICT

CERTIFICATE OF CHIEF FISCAL OFFICER AS TO ESTIMATE OF REVENUE BY
SOURCE TO BE RECEIVED DURING THE FISCAL YEAR OF JANUARY 1, 2013
TO DECEMBER 31, 2013 PURSUANT TO SECTION 162 OF THE REVENUE ACT
OF 1939

The undersigned, Jason S. Myers, Chief Fiscal Officer of the Lombard Park
District, does hereby certify the estimate of revenues by source anticipated to be received
by the Lombard Park District, DuPage County, State of Illinois for the fiscal year of
January 1, 2013 through December 31, 2013 are as follows:

| <u>Source</u> | <u>Amount</u> |
|----------------------------|---------------|
| Taxes | \$ 5,302,698 |
| Interest | 3,904 |
| Fees for Service | 2,244,034 |
| Rentals | 270,815 |
| Merchandise for Resale | 123,628 |
| Donations | 11,238 |
| Reimbursements & Contracts | 103,040 |
| Other Income | <u>99,018</u> |
| Total Revenue | \$ 8,158,375 |

The above is certified this 22nd day of January, 2013.

(seal)

Jason S. Myers, Chief Fiscal Officer

The above certification was filed with the County Clerk of DuPage County on this

_____ day of _____, 2013.

County Clerk of DuPage County

County Clerk

By _____

2013 Marketing Plan

WESTERN ACRES

Golf Course Lombard Park District



Prepared by:
Jill Hastings, Marketing and Communications Coordinator
Kevin Ingram, Superintendent of Golf Operations

The following information contains the 2013 marketing and promotional vision for Western Acres Golf Course. In addition to long-standing elements at Western Acres, such as the golf leagues and holiday specials, staff has included new and improved programs, events and marketing strategies to make 2013 a successful season. With an effort to attract new golfers to the course, Western Acres will also focus on appreciating the existing loyal customers who golf at Western Acres every year.

Table of Contents

| | |
|--|-------|
| Continued from 2012 and New in 2013 | 2 |
| Target Markets: Youth and New Golfers | 3 |
| Debit Card Members | 3 |
| Leagues | 4 |
| Outings | 4 |
| Lessons/Clinics | 5 |
| Programs | 5 |
| Special Events | 6 |
| Promotions | 6 |
| Marketing and Promotional Materials | 7 |
| Tracking | 8 |
| Staff Involvement and Customer Service | 8 |
| Customer Appreciation | 8 |
| Golf Now | 9 |
| Groupon | 9 |
| 2013 Calendar | 10-21 |

Continued from 2012 and New in 2013

- Western Acres staff will contact DuPage County junior high and high school athletic directors to assess their golf team practice and tournament needs, and attempt to accommodate them to become the hosting course in 2012.
- Western Acres will continue to offer sign-up for special events, programs, lessons and clinics onsite. The opportunity to sign-up online or at Sunset Knoll is still available.
- A letter will be sent to DuPage County 501C3 nonprofit organizations encouraging them to book their fundraising events at Western Acres.
- All Chamber of Commerce businesses and churches in Lombard will receive the 2013 Season Letter with information regarding WAGC, including opportunities to host an outing, rent the clubhouse, and join one of the leagues.
- New! Free Permanent Tee Times will be offered to individuals, with the understanding that Western Acres reserves the right to place individuals into groups.
- Western Acres will host Wine & Nine again. Staff will work with 20 West Wines to make this event happen with a better turnout. This tasting event will showcase different Illinois wineries. Participants will have the option to golf and taste or just taste.
- Western Acres staff is researching ideas to host a beer tasting event featuring Illinois breweries.
- Western Acres will host Customer Appreciation Week the week of June 3-9. Each day will feature a different promotion such as a free soda, bucket of balls, or hot dog. In addition, golf related items will be raffled each day.
- At the end of the season, golfers that visited the course more than 30 times per year will be sent a thank you letter and possibly gift, depending on the number of people included in this category.
- Impromptu specials will take place on a day-to-day basis based on weather conditions and golfer load. These specials may include, but are not limited to:
 - FREE CLUB RENTAL for youth -While supplies last.
 - FREE BUCKET OF BALLS for the practice range - Today Only; While supplies last.
- Bring Your Buddy Mondays - Bring a friend every Monday to experience a relaxing round of golf for \$12 per golfer. Golf cart rentals are not included with this offer and no other discounts may be applied.
- Fantastic Fridays - Fantastic Fridays offers a foursome greens fees and two gas carts for \$80 or twosome greens fees and one gas cart for \$45.
- Golfers that register for a 2012 debit card will have the opportunity to sign up for the Western Acres e-newsletter.
- 10 Round Advantage Card - Golfers will receive an electronic advantage card that counts their rounds. After 10 rounds of paid greens fees, their 11th round is free.
- Replay Round - 50% off 2nd round immediately following the 1st round and 50% off gas cart.
- Use yard signs to market Replay Round on the 9th tee and when walking off the course.

Target Market: New Golfers

In order to attract new golfers, a free Western Acres orientation will be offered that includes an introduction to the course and golf in general, daily at 12:30 pm. The purpose of the orientation is to introduce Western Acres in fun atmosphere and also to promote leagues, programs, and events. A tri-fold brochure will be available that explains general golf rules and etiquette, as well as Western Acres opportunities.

Golf Now will continue to be utilized for the 2013 season. This partnership will assist WAGC in bringing new golfers to the course. See page 9 for more details.

Target Market: Youth

During the 2012 season, Western Acres hosted Glencrest Middle School Boys and Girls Teams and their 6th-8th grade camps, Glenbard South High School Golf Camp & League, and Walter Lutheran High School Boys League. There are 32 public high schools in DuPage County, most of which host a competitive golf team.

Starting Fall 2012, Western Acres staff will contact the athletic directors of these schools to determine their current golf facility arrangements, verify the needs of each school and establish if Western Acres would be a suitable facility to host the teams. If the athletic director shows interest in using Western Acres, an invitation will be extended to have a guided tour of the facility. In addition to establishing Western Acres as a host site, staff will also provide information regarding a Summer Youth Golf League (SYGL). Staff will call these athletic directors again in February to provide information regarding the SYGL as well as a reminder of the opportunity for the school golf team to use Western Acres for practice and tournaments. In addition, the school golf teams will be allowed to use the clubhouse at no cost for their golf team luncheon/dinner at the end of the season.

For the 2013 season, all youth ages 17 and under will pay half price (\$7.50) any time, seven days a week. In addition, while supplies last, all youth have free club rental at Western Acres. This information will also be promoted while discussing options with individual athletic directors, as well as provided to area boys and girls club, scout troops and youth organizations.

Debit Card Members

Western Acres Golf Course will send 2012 debit card members a reminder card for the 2013 season. Information will include upcoming leagues, programs and events.

Leagues

Western Acres currently hosts the following leagues:

- Lombard Early Morning Golf Association (LEMGA) – In 2012, 80 golfers participated in this league. This league begins in April, and plays on Saturday beginning at 6:00 am.
- Lombard Women's Golf League (LW) – In 2012, 40 golfers participated in this league. This league begins in April, and plays on Tuesday beginning at 6:30 am.
- Visitation Ladies League (40) – In 2012, 48 golfers participated in this league. This league begins in May, and plays on Wednesday beginning at 7:00 am.
- Summer Youth League (SYL) – This league will be held on Wednesdays at 1:30 pm from June-August. It did not run in 2012 but staff is going to offer it again for the 2013 season and utilize Just for Kids for additional marketing.

Letters to 2012 league members will be sent in February. The 2013 season letter will include information regarding WAGC opportunities to host an outing, rent the clubhouse, programs and events. In addition, this letter to the leagues will encourage members to promote their league within the workplace, as well as with family and friends. WAGC staff should consult with individual league captains prior to sending the letter. Returning league members that bring a new league golfer will receive a discount on their league greens fee for that day.

Information regarding the leagues will be promoted within the 2013 season letter sent to every business and church in Lombard. Staff will work with local retirement communities to promote the Senior League. In addition, staff will work with the Lombard Chamber of Commerce and Industry to promote the Weekday Business League to its members.

Outings

Information regarding 2013 outings will be mailed to the coordinators of 2012 outings, all Lombard Chamber of Commerce businesses, Lombard churches, area 501C3 nonprofit organizations and area schools. The 2013 season letter will promote the use of Western Acres as a venue to host fundraising outings, social outings, and as a location for holiday and work parties. This letter will also provide information regarding the business league. Two weeks after the letter is sent, follow-up calls will be made to the 2012 outing coordinators by Western Acres staff to determine interest in hosting an outing or party, or joining or creating a league.

Lessons/Clinics

In 2013, visitors at Western Acres will continue to be available to sign-up for special events, programs, lessons and clinics onsite. The opportunity to sign-up online or at Sunset Knoll will still be available as well.

- Sticks for Kids – A 4-week “Sticks for Kids” clinic will be offered for ages 7- 10 and 11- 14 on Tuesday evenings from May-October. Stick for Kids is an excellent forum to introduce youth to physical activity, appreciate nature and provide an opportunity to learn a lifetime sport. Participants will learn the rules of the game, golf etiquette, golf swing, driving, chipping and putting. This program is designed to introduce your young person to all aspects of golf.
- Youth Golf Camp – A 1-week golf camp for youth ages 11-17 will be offered from June 10-14, 2013. This camp is the perfect opportunity to introduce your child to the sport of golf or give the opportunity to improve on mechanics and understanding of the game. Participants will learn all aspects of the game, including the opportunity to play nine holes.
- Adult Golf Lessons and Group Lessons – Lessons will give adults the opportunity to learn the fundamentals of golf. Participants will learn the rules, etiquette, proper grip and stance, full swing, short game, and putting taught by a PGA Golf Professional. Lessons will be on Thursdays from 5:00-6:00 pm.

Programs

- Educator’s Advantage Card – Educator’s Advantage is a program used to recognize the importance of professionals in the field of education. This not only includes teachers, but also the administrative and support staff at schools. This program allows individuals to purchase an opportunity to play 10 rounds of golf for only \$100, and is available Monday – Friday. A flyer will be created to be included in employee newsletters and other media used to communicate with educational employees. A poster will be included in the packet to hang in the teacher lounge.
- Permanent Tee Times – Based on the trend that permanent tee times are in a constant decline, Western Acres will now offer free permanent tee times, with the understanding that Western Acres reserves the right to place individuals within a group.

Special Events

- Memorial Day Special – Cart special: \$10
- Labor Day Special –All youth (ages 17 and under) play for FREE when playing with a paying adult.
- Columbus Day Special – Cart special: \$10
- Night Golf Tourney will include a cookout or dinner prior to night golf.
- Wine & Nine will be offered again in 2013 with a date or dates to be determined. This event will include nine holes of golf and wine tasting on the course. Staff will continue to work with 20 West Wines to create a local wine tasting event using Illinois wineries. Participants will have the option to golf and taste or just taste.
- Staff is researching a beer-tasting event to bring in craft breweries from Illinois to host something similar to Wine & Nine...and possibly at the same event.
- Swing into Spring – Western Acres will host an open house on Sunday, March 31 at 1:00 pm. This open house will include tours, mini lessons, and instructional workshops, as well as light snacks, contests, games and raffles. The opportunity to sign-up for workshops and clinics will be available onsite. Greens fees will be \$10 per person to celebrate the start of the season {weather permitting}.

Promotions

- Fantastic Fridays – Fantastic Fridays offers a foursome greens fees and two gas carts for \$80 or twosome greens fees and one gas cart for \$45. This promotion will be offered every Friday.
- Spring Rates – Spring rates are effective Monday through Friday from April 1 through April 30. Greens fees will be \$12 and cart fees will be as follows: single rider: \$8 and double rider: \$16.
- Fall Rates – Fall rates are effective Monday through Friday from October 1 through the end of the season. Greens fees will be \$12 and cart fees will be as follows: single rider: \$8 and double rider: \$16.
- Youth Special – Youth (ages 17 and under) pay half price (\$7.50) any day and time.

Marketing and Promotional Materials

- Continued from 2012, impromptu signs will be premade for the following instances and then displayed at the discretion of the Superintendent of Golf Operations on a day-to-day basis.
 - Beat the Heat Special - \$3 off golf carts when the temperature is over 90°
 - Permanent Tee Times - Free for the season.
 - Youth Special - Kids pay half price any day any time (\$7.50)
 - FREE CLUB RENTAL for Youth -While supplies last.
- Western Acres program and event information will be sent via the monthly e-newsletter. An invitation to sign up for the e-newsletter will be included at the starter booth and inside the clubhouse. The sign-up form is also on WesternAcres.com and WAGC Facebook page. Once a golfer golfs ten rounds, an email will be sent with a coupon.
- A 2013 general Western Acres brochure will be produced and included in mailings and available onsite. In addition, area hotels, golf stores, condominium and rental associations will receive brochures.
- Program and Special Event posters will be created and displayed at the Lombard Park District Sunset Knoll Recreation Center, Community Building, Administrative Building, and at Western Acres. Western Acres Staff will distribute additional posters in the community.
- Paid display ads will be placed in local area newspapers, Comcast.com, Yahoo.com, and other golf related publications.
- Press releases will be sent to local newspapers regarding upcoming events and programs.
- A large event calendar will be placed on the bulletin board in the Clubhouse. Registration forms will be attached so golfers can register right there.
- Every other month, a Facebook contest will occur in order to gain followers. A drawing will be held and winners will receive a WAGC prize pack (2-some golf with cart, coffee mug, golf towel).
- Social Media will be used to promote rounds, events, and promotions. Facebook will be utilized to update about weather and closings, as well.
- Youth Golf League, Sticks for Kids, and Youth Golf Camp will be showcased in “Just for Kids” school newsletter in the spring and summer editions.
- Staff will utilize the new website. The information will be kept fresh in order to keep bringing customers back.
- A marketing campaign for the season will be based on WAGC being a “playable, every day course.”
- WAGC voicemail will promote booking tee times online 24 hours a day 7 days a week.

Tracking

In order to establish the effectiveness of a marketing campaign, facility usage and customer statistics are required. In order to do so, a precise database must be established. At this time, all golfers sign the starter sheet release of liability and waiver. The starter will ask golfers if they are new to the course. If the answer is yes, then the starter will inquire as to where the new customer heard about WAGC. In addition, the starter will ask all golfers if they are interested in signing up for the WAGC e-newsletter. There will be a sheet available at the starter box for the golfer to fill out. In an effort to track repeat customers the starter sheets will be entered electronically into a database to be analyzed throughout the season. This database can also be utilized in other aspects of WAGC operations.

Staff Involvement and Customer Service

The involvement of front-line staff is critical in marketing and promotion of Western Acres. Mandatory meetings for ALL Western Acres staff will take place on Thursdays, 5/2, 6/6, 7/11, 8/1, and 9/5 at 12:00 pm. These meetings will be used to share the advertising, promotions and public relations initiatives that are planned. Each meeting will stress the importance of maintaining the course database, as well as encouragement of using personal touch when interacting with customers. Examples include identifying the customer by name, learning their golf and/or clubhouse habits and likes, and encouraging conversation. Staff are required to wear nametags to allow customers to feel comfortable with approaching staff.

In an effort to track the success of attracting new golfers, outings, visitors and program users as a result 2013 marketing campaign, cashiers and/or starters will keep a daily log of what attracted the new customer. These daily tabulations will be combined at the end of the week by WAGC staff and forwarded to the Marketing and Communications Manager. A survey will be sent to e-newsletter subscribers via e-newsletter mid-season and again in October.

A suggestion box is available, promoted, and encouraged by the staff.

Customer Appreciation

Western Acres will host Customer Appreciation Week during the week of June 3-9. Each day will feature a different promotion such as a free soda, bucket of balls, or a hot dog. In addition, golf related items will be raffled each day.

At the end of the season, golfers that visited the course more than 30 times per year will be sent a thank you letter and possibly a gift, depending on the number of people included in this category.

Golf Now

Golf Now will continue to be utilized for the 2013 season in addition to an online tee time booking engine through in-house software. Staff will continue to work with Golf Now staff to grow revenue management practices, marketing avenues, and other ways to bring new golfers to the course, as well as retain existing customers. A Golf Now booking engine is located on WesternAcres.com, LombardParks.com WAGC page, GolfNow.com, and both Lombard Park District and Western Acres Facebook pages. Users will be able to book a tee time online. Staff will receive a report that shows which site each patron used to book their tee time, which assists in tracking web traffic.

Groupon

Western Acres ran a Groupon offer in 2012 for 50% off a twosome or foursome with carts. As of October 2012, 1,960 Groupons were purchased and 61% have been redeemed. Staff will continue to accept the Groupon for the discounted rate throughout the 2013 season. Staff will evaluate the Groupon experience including revenue, redemption, and more at the close of the 2012 season to determine whether or not a Groupon will be offered again in 2013.

January 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|--|---------------------------|--|----------|--------|----------|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 E-newsletter (MM) | 9 WAGC General Tri-Fold Brochure (MM) | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 Mailing to Chamber Members, churches and 501C3 orgs., and 2012 outing part. (WAGC) | 29 | 30 | 31 | | |
| <div> <div>SPECIAL EVENTS</div> <div>LESSON/CLINIC</div> <div>LEAGUES</div> <div>RATES</div> <div>PROMOTIONS</div> </div> <div> <div>STAFF MEETING</div> <div>MARKETING MATERIALS (WAGC)</div> <div>MARKETING MATERIALS (MM)</div> </div> | | | | | | |

February 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|--|------------------------|---|----------|-----------------------|----------|
| | | | | | 1 Advertising Plan | 2 |
| 3 | 4 Mailing to all league members and debit card holders (WAGC) | 5 E-newsletter (MM) | 6 Calls to 2012 outing participants (WAGC) | 7 | 8 | 9 |
| 10 | 11 Mailing to all Lombard youth organizations (WAGC) | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 Contact Jr. High School & High School Athletic Directors to assess golf needs (WAGC) | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 15%;"> <p>SPECIAL EVENTS</p> <p>LESSON/CLINIC</p> <p>LEAGUES</p> <p>RATES</p> <p>PROMOTIONS</p> </div> <div style="width: 85%;"> <p>STAFF MEETING</p> <p>MARKETING MATERIALS (WAGC)</p> <p>MARKETING MATERIALS (MM)</p> </div> </div> | | | | | | |

March 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|---|------------------------|----------------------------------|----------|---|----------|
| | | | | | 1 Seasonal Posters General, Leagues, Promotions (MM) | 2 |
| 3 | 4 Deliver general brochure to hotels, and condo and rental assoc. (WAGC) | 5 E-newsletter (MM) | 6 Bulletin Board in Clubhouse | 7 | 8 Swing into Spring and News Release (MM) | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 Customer Appreciation Week Poster and News Release (MM) | 23 |
| 24/ 31 Swing into Spring 1:00 pm | 25 | 26 | 27 | 28 | 29 | 30 |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 15%;"> SPECIAL EVENTS LESSON/CLINIC LEAGUES RATES PROMOTIONS </div> <div style="width: 85%;"> STAFF MEETING MARKETING MATERIALS (WAGC) MARKETING MATERIALS (MM) </div> </div> | | | | | | |

April 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--|--|---|------------------------|------------------------|---|---|
| 31 Swing into Spring 1:00 pm | 1 SPRING RATES Buddy Monday SL 7 a.m. Sticks for Kids Poster and News Release (MM) | 2 SPRING RATES E-newsletter (MM) | 3 SPRING RATES | 4 SPRING RATES | 5 SPRING RATES Fantastic Friday Special | 6 SPRING RATES LEMG 6 a.m. |
| 7 SPRING RATES | 8 SPRING RATES Buddy Monday Educator's Advantage info to schools(MM) SL 7 a.m. | 9 SPRING RATES LW 7 a.m. | 10 SPRING RATES | 11 SPRING RATES | 12 SPRING RATES Fantastic Friday Special | 13 SPRING RATES LEMG 6 a.m. |
| 14 SPRING RATES | 15 SPRING RATES Buddy Monday SL 7 a.m. | 16 SPRING RATES LW 7 a.m. | 17 SPRING RATES | 18 SPRING RATES | 19 SPRING RATES Fantastic Friday Special | 20 SPRING RATES LEMG 6 a.m. |
| 21 SPRING RATES | 22 SPRING RATES Buddy Monday SL 7 a.m. | 23 SPRING RATES LW 7 a.m. | 24 SPRING RATES | 25 SPRING RATES | 26 SPRING RATES Fantastic Friday Special | 27 SPRING RATES LEMG 6 a.m. |
| 28 SPRING RATES | 29 SPRING RATES Buddy Monday SL 7 a.m. | 30 SPRING RATES LW 7 a.m. | | | | |
| SPECIAL EVENTS LESSON/CLINIC LEAGUES RATES PROMOTIONS | STAFF MEETING MARKETING MATERIALS (WAGC) MARKETING MATERIALS (MM) | | | | | |

May 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--------|--|---|---|---|---------------------------------------|------------------------|
| | | | 1 VL 7 a.m. BL 4 p.m. | 2 STAFF MEETING 12:00 pm Adult Lessons 5-6 pm | 3 Fantastic Friday Special | 4 LEMGA 6 a.m. |
| 5 | 6 Buddy Monday SL 7 a.m. | 7 E-newsletter (MM) LW 7 a.m. Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm | 8 VL 7 a.m. BL 4 p.m. | 9 Adult Lessons 5-6 pm | 10 Fantastic Friday Special | 11 LEMGA 6 a.m. |
| 12 | 13 Buddy Monday SL 7 a.m. | 14 LW 7 a.m. Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm | 15 Memorial Day Poster and News Release (MM) VL 7 a.m. BL 4 p.m. | 16 Adult Lessons 5-6 pm | 17 Fantastic Friday Special | 18 LEMGA 6 a.m. |
| 19 | 20 Buddy Monday SL 7 a.m. | 21 LW 7 a.m. Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm | 22 VL 7 a.m. BL 4 p.m. | 23 Wine & Nine Poster and News Release (MM) Adult Lessons 5-6 pm | 24 Fantastic Friday Special | 25 LEMGA 6 a.m. |
| 26 | 27 Buddy Monday MEMORIAL DAY SPECIAL SL 7 a.m. | 28 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 29 | 30 Adult Lessons 5-6 pm | 31 | |

SPECIAL EVENTS
LESSON/CLINIC
LEAGUES
PROMOTIONS

STAFF MEETING
MARKETING MATERIALS (WAGC)
MARKETING MATERIALS (MM)

2/1/2013

July 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--------|---------------------------------|---|---|--|-----------------------------------|--------------------|
| | 1 Buddy Monday SL 7 a.m. | 2 E-newsletter (MM) Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm | 3 | 4 | 5 Fantastic Friday Special | 6 LEMGA 6 a.m. |
| 7 | 8 Buddy Monday SL 7 a.m. | 9 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 10 VL 7 a.m. SYL 1:30 p.m. BL 4 p.m. | 11 STAFF MEETING 12:00 pm Night Golf Tourney Poster and News Release (MM) Adult Lessons | 12 Fantastic Friday Special | 13 LEMGA 6 a.m. |
| 14 | 15 Buddy Monday SL 7 a.m. | 16 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 17 VL 7 a.m. SYL 1:30 p.m. BL 4 p.m. | 18 Adult Lessons 5-6 pm | 19 Fantastic Friday Special | 20 LEMGA 6 a.m. |
| 21 | 22 Buddy Monday SL 7 a.m. | 23 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 24 VL 7 a.m. SYL 1:30 p.m. BL 4 p.m. | 25 Adult Lessons 5-6 pm | 26 Fantastic Friday Special | 27 LEMGA 6 a.m. |
| 28 | 29 Buddy Monday SL 7 a.m. | 30 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 31 | | | |
| | | | | | | |

SPECIAL EVENTS
 LESSON/CLINIC
 LEAGUES
 PROMOTIONS

STAFF MEETING
 MARKETING MATERIALS (WAGC)
 MARKETING MATERIALS (MM)

August 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|-------------------------------------|--|---|--|---------------------------------------|---|
| | | | | 1 STAFF MEETING 12:00 pm Adult Lessons 5-6 pm | 2 Fantastic Friday Special | 3 LEMGA 6 a.m. |
| 4 | 5 Buddy Monday SL 7 a.m. | 6 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm E-newsletter (MM) LW 7 a.m. | 7 VL 7 a.m. SYL 1:30 p.m. BL 4 p.m. | 8 Adult Lessons 5-6 pm | 9 Fantastic Friday Special | 10 Night Golf Tourney & Cookout 8:00 pm |
| 11 | 12 Buddy Monday SL 7 a.m. | 13 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 14 VL 7 a.m. SYL 1:30 p.m. BL 4 p.m. | 15 Labor Day Poster and News Release (MM) Adult Lessons 5-6 pm | 16 Fantastic Friday Special | 17 LEMGA 6 a.m. |
| 18 | 19 Buddy Monday SL 7 a.m. | 20 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 21 VL 7 a.m. SYL 1:30 p.m. BL 4 p.m. | 22 Adult Lessons 5-6 pm | 23 Fantastic Friday Special | 24 LEMGA 6 a.m. |
| 25 | 26 Buddy Monday SL 7 a.m. | 27 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 28 VL 7 a.m. SYL 1:30 p.m. BL 4 p.m. | 29 Adult Lessons 5-6 pm | 30 | 31 |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 15%;"> SPECIAL EVENTS LESSON/CLINIC LEAGUES PROMOTIONS </div> <div style="width: 85%;"> STAFF MEETING MARKETING MATERIALS (WAGC) MARKETING MATERIALS (MM) </div> </div> | | | | | | |

September 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|---|---|------------------------------|---|--------------------------------|--------------------|
| 1 | 2 Buddy Monday LABOR DAY SPECIAL SL 7 a.m. | 3 E-newsletter (MM) Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 4 VL 7 a.m. BL 4 p.m. | 5 STAFF MEETING 12:00 pm Adult Lessons 5-6 pm | 6 Fantastic Friday Special | 7 LEMGA 6 a.m. |
| 8 | 9 Buddy Monday SL 7 a.m. | 10 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 11 VL 7 a.m. BL 4 p.m. | 12 Adult Lessons 5-6 pm | 13 Fantastic Friday Special | 14 LEMGA 6 a.m. |
| 15 | 16 Buddy Monday SL 7 a.m. | 17 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 18 VL 7 a.m. BL 4 p.m. | 19 Adult Lessons 5-6 pm | 20 Fantastic Friday Special | 21 LEMGA 6 a.m. |
| 22 | 23 Columbus Day Poster and News Release (MM) Buddy Monday SL 7 a.m. | 24 Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 25 VL 7 a.m. BL 4 p.m. | 26 Adult Lessons 5-6 pm | 27 Fantastic Friday Special | 28 LEMGA 6 a.m. |
| 29 | 30 Buddy Monday SL 7 a.m. | | | | | |
| <div style="display: flex; justify-content: space-between;"> <div> SPECIAL EVENTS LESSON/CLINIC LEAGUES PROMOTIONS </div> <div> STAFF MEETING MARKETING MATERIALS (WAGC) MARKETING MATERIALS (MM) </div> </div> | | | | | | |

October 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|---|---|---|---|--|---|-------------------------------|
| | | 1 FALL RATES Enewsletter (MM) Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm | 2 FALL RATES | 3 FALL RATES Adult Lessons 5-6 pm | 4 FALL RATES | 5 FALL RATES LEMGA 6 a.m. |
| 6 FALL RATES | 7 FALL RATES Buddy Monday COLUMBUS DAY SPECIAL SL 7 a.m. | 8 FALL RATES Sticks for Kids 5:00-6:00 pm 6:00-7:00 pm LW 7 a.m. | 9 FALL RATES VL 7 a.m. BL 4 p.m. | 10 FALL RATES Adult Lessons 5-6 pm | 11 FALL RATES Fantastic Friday Special | 12 FALL RATES LEMGA 6 a.m. |
| 13 FALL RATES | 14 FALL RATES Buddy Monday SL 7 a.m. | 15 FALL RATES LW 7 a.m. | 16 FALL RATES VL 7 a.m. BL 4 p.m. | 17 FALL RATES | 18 FALL RATES Fantastic Friday Special | 19 FALL RATES LEMGA 6 a.m. |
| 20 FALL RATES | 21 FALL RATES Buddy Monday SL 7 a.m. | 22 FALL RATES LW 7 a.m. | 23 FALL RATES VL 7 a.m. BL 4 p.m. | 24 FALL RATES | 25 FALL RATES Fantastic Friday Special | 26 FALL RATES LEMGA 6 a.m. |
| 27 FALL RATES | 28 FALL RATES Buddy Monday SL 7 a.m. | 29 FALL RATES LW 7 a.m. | 30 FALL RATES VL 7 a.m. BL 4 p.m. | 31 FALL RATES | | |
| | | | | | | |
| <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p>SPECIAL EVENTS</p> <p>LESSON/CLINIC</p> <p>LEAGUES</p> <p>RATES</p> <p>PROMOTIONS</p> </div> <div style="width: 45%;"> <p>STAFF MEETING</p> <p>MARKETING MATERIALS (WAGC)</p> <p>MARKETING MATERIALS (MM)</p> </div> </div> | | | | | | |

November 2013

| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--------|---|---------------------------|-----------|----------|--------|----------|
| | | | | | 1 | 2 |
| 3 | 4 Send Thank-you's to Golfers over 30 rounds (WAGC) | 5 E-newsletter (MM) | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | |

SPECIAL EVENTS
LESSON/CLINIC
LEAGUES
RATES
PROMOTIONS

STAFF MEETING
MARKETING MATERIALS (WAGC)
MARKETING MATERIALS (MM)

December 2013

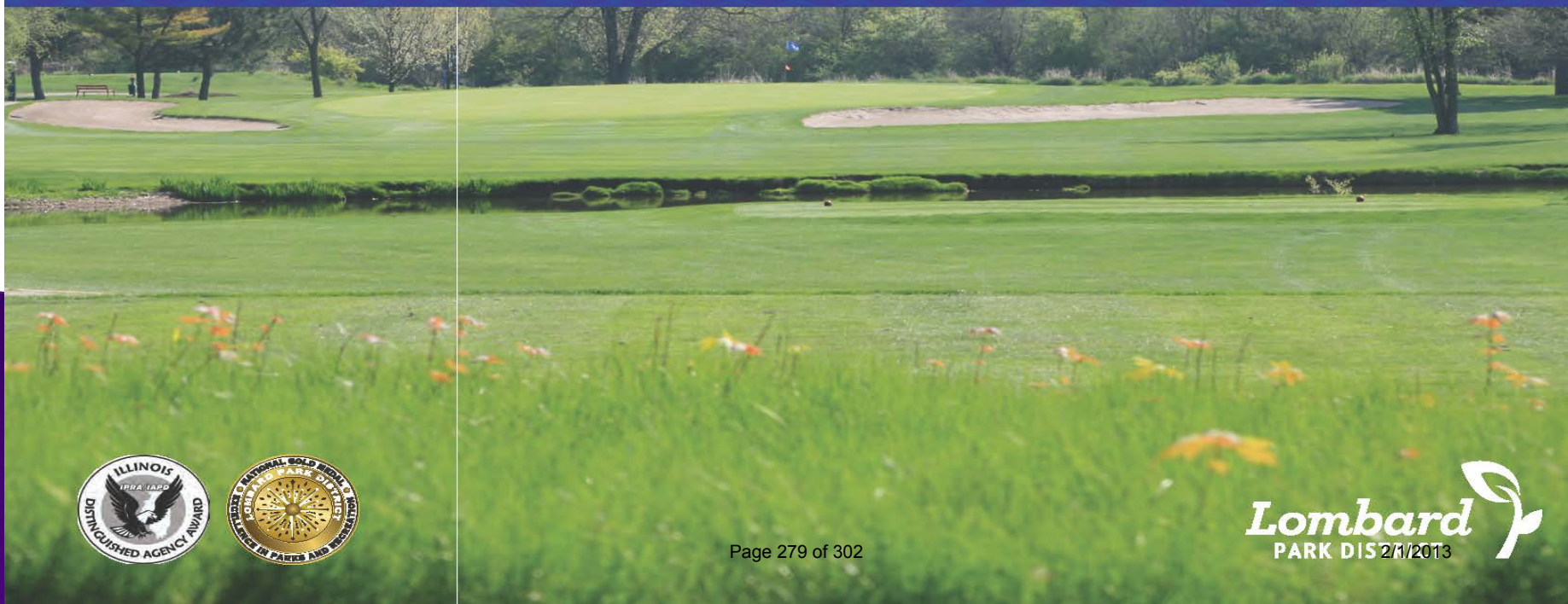
| Sunday | Monday | Tuesday | Wednesday | Thursday | Friday | Saturday |
|--------|--------|---|-----------|----------|--------|----------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 E-newsletter (MM) {gift certs} | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | 31 | | | | |

SPECIAL EVENTS
 LESSON/CLINIC
 LEAGUES
 RATES
 PROMOTIONS

STAFF MEETING
 MARKETING MATERIALS (WAGC)
 MARKETING MATERIALS (MM)



LOMBARD PARK DISTRICT 2013 ANNUAL OPERATING BUDGET

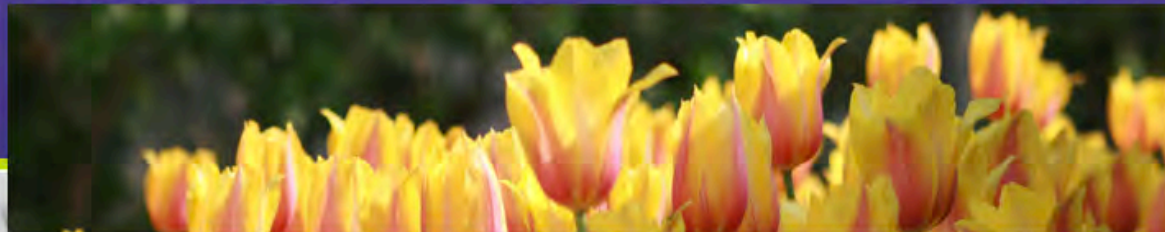


Major Budget Goals

- ▶ Maintain high quality programs and facilities
- ▶ Provide excellent customer service
- ▶ Maintain a stable tax rate
- ▶ Maintain assets
- ▶ Reward good staff

2013 Major Budget Goals

- ▶ Conservative economic forecasts and limited revenue growth
- ▶ No increases in full-time positions
- ▶ Continuation of fund balance reserves to ensure the District's fiscal conservatism
- ▶ Prepare budget document to meet GFOA budgeting standards



Financials

Information regarding high earner employee compensation is available at 227 W. Parkside Avenue between 8:30 am and 5 pm Monday through Friday. This is in compliance with the Open Meetings Act that requires participants in the Illinois Municipal Retirement Fund make this information available.



Download financial information below

- [2012 Annual Operating Budget](#)
- [2011 Comprehensive Annual Financial Report](#)
- [2010 Comprehensive Annual Financial Report](#)
- [2009 Comprehensive Annual Financial Report](#)
- [2008 Comprehensive Annual Financial Report](#)

Just for Kids Newsletter



Budget Overview

- ▶ What is the net position of the entire budget?

| | <u>Before Capital*</u> | <u>After Capital*</u> |
|-------------|------------------------|-----------------------|
| Revenue | \$8,158,188 | \$8,158,188 |
| Expense | <u>7,490,538</u> | <u>8,297,548</u> |
| Net Surplus | \$ 667,650 | \$ (139,358) |

*These numbers are net of interfund transfers

- ▶ How does this year's net compare to projected 2012? Surplus of \$818,064
- ▶ Reason for Change:
 - ▶ No longer collecting TIF Proceeds for Maintenance Garage relocation

Budget Overview

► Fund Balance

- Projected balance for December 31, 2012:
\$2,934,785 of which \$1,442,505 is Unassigned
- Projected balance for December 31, 2013:
\$2,795,427 of which \$1,339,205 is Unassigned

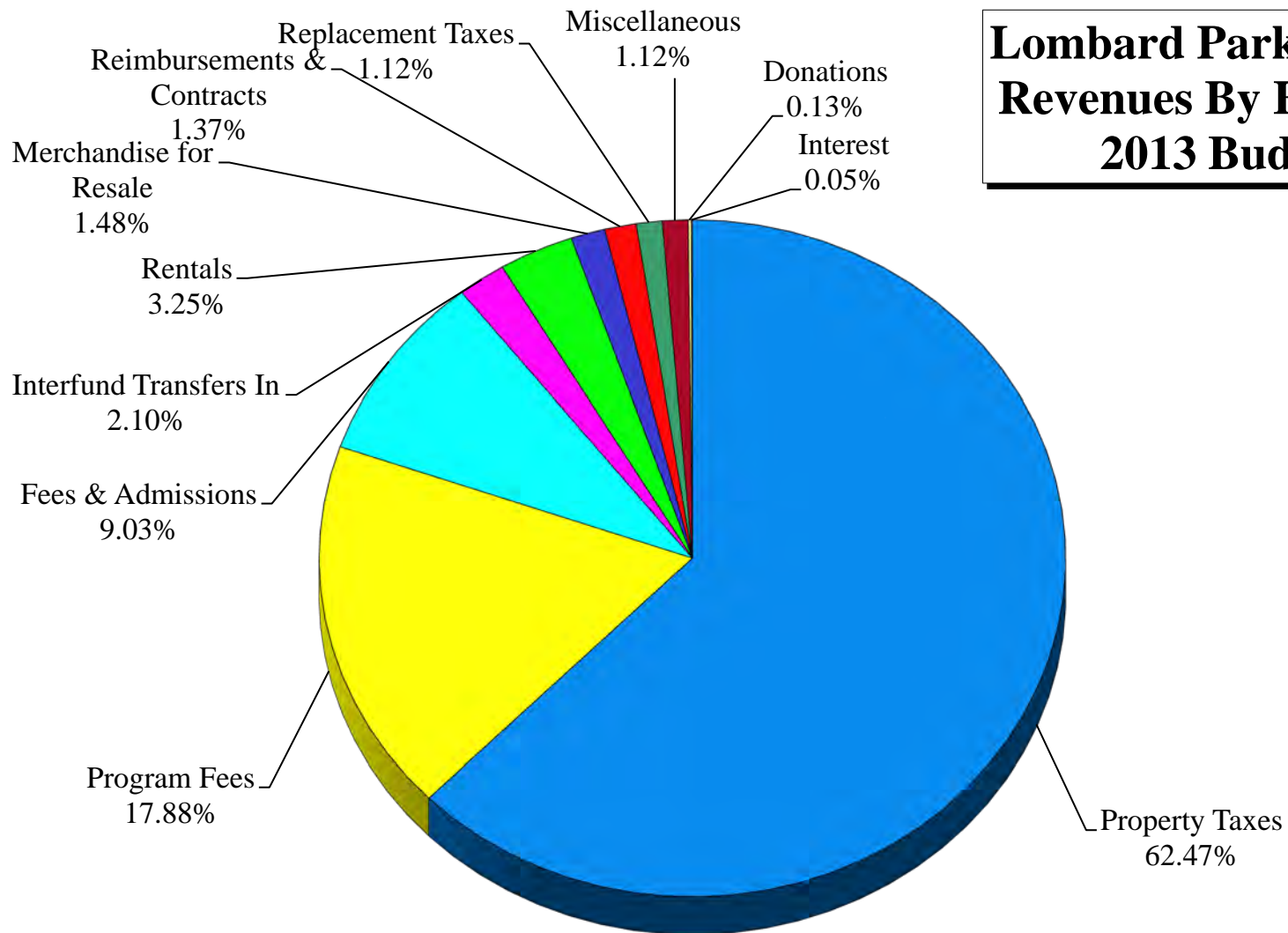
The District strives to maintain a 20% fund balance which is approximately three months operating expense per the Fund Balance Policy

Budget Overview

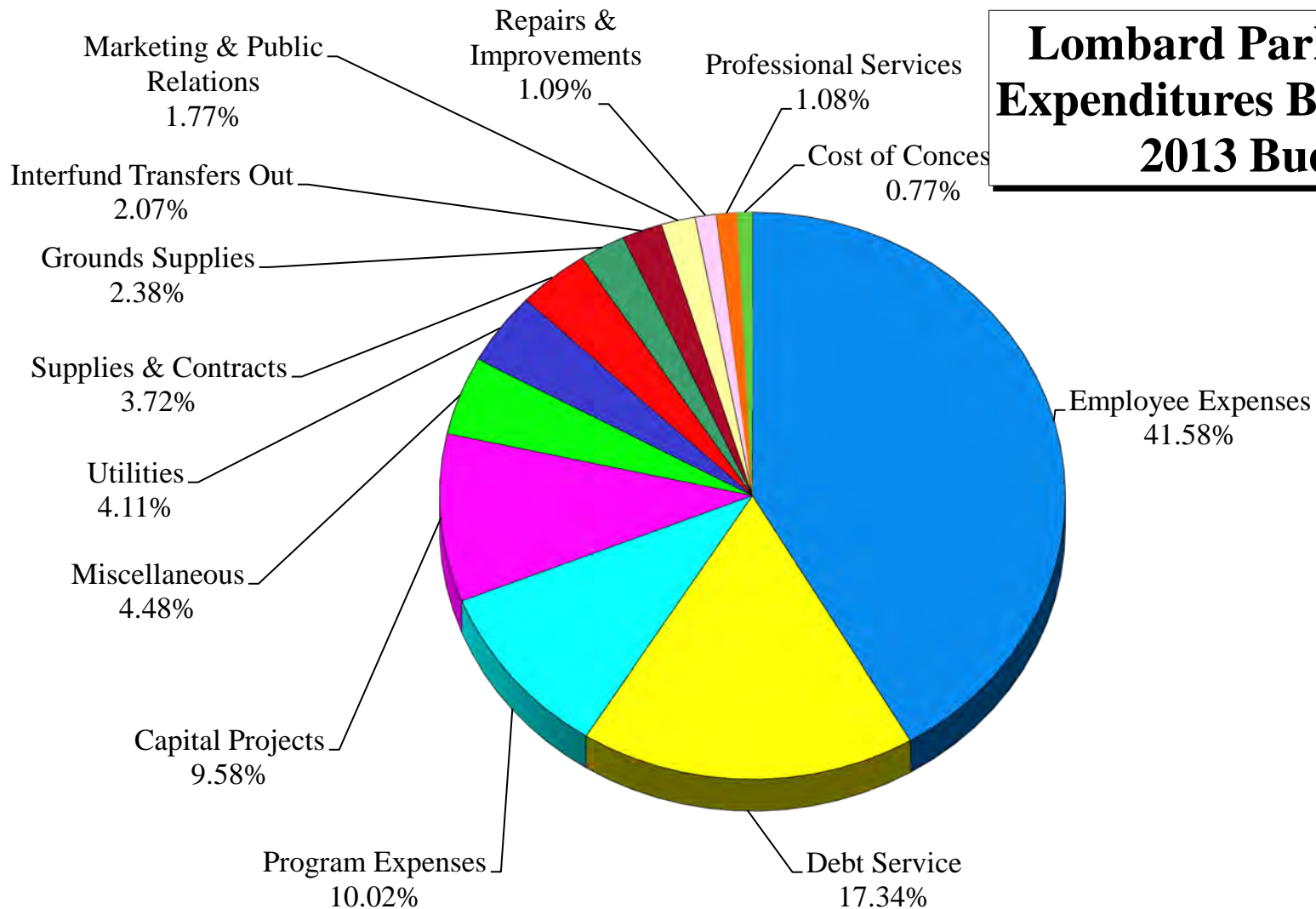
All Funds Summary – Before Capital

| All Funds Summary – Before Capital and Net of Interfund Transfers | | | | |
|---|-----------------------|-----------------------|--------------------------|-------------------------|
| | Actual <u>2011</u> | Budget <u>2012</u> | Projected <u>2012</u> | Proposed <u>2013</u> |
| Revenue | \$8,287,146 | \$8,046,724 | \$8,014,924 | \$8,158,188 |
| Expense | <u>6,907,904</u> | <u>7,371,716</u> | <u>7,199,776</u> | <u>7,490,538</u> |
| Net Surplus | \$1,379,242 | \$ 675,008 | \$ 815,148 | \$ 667,650 |

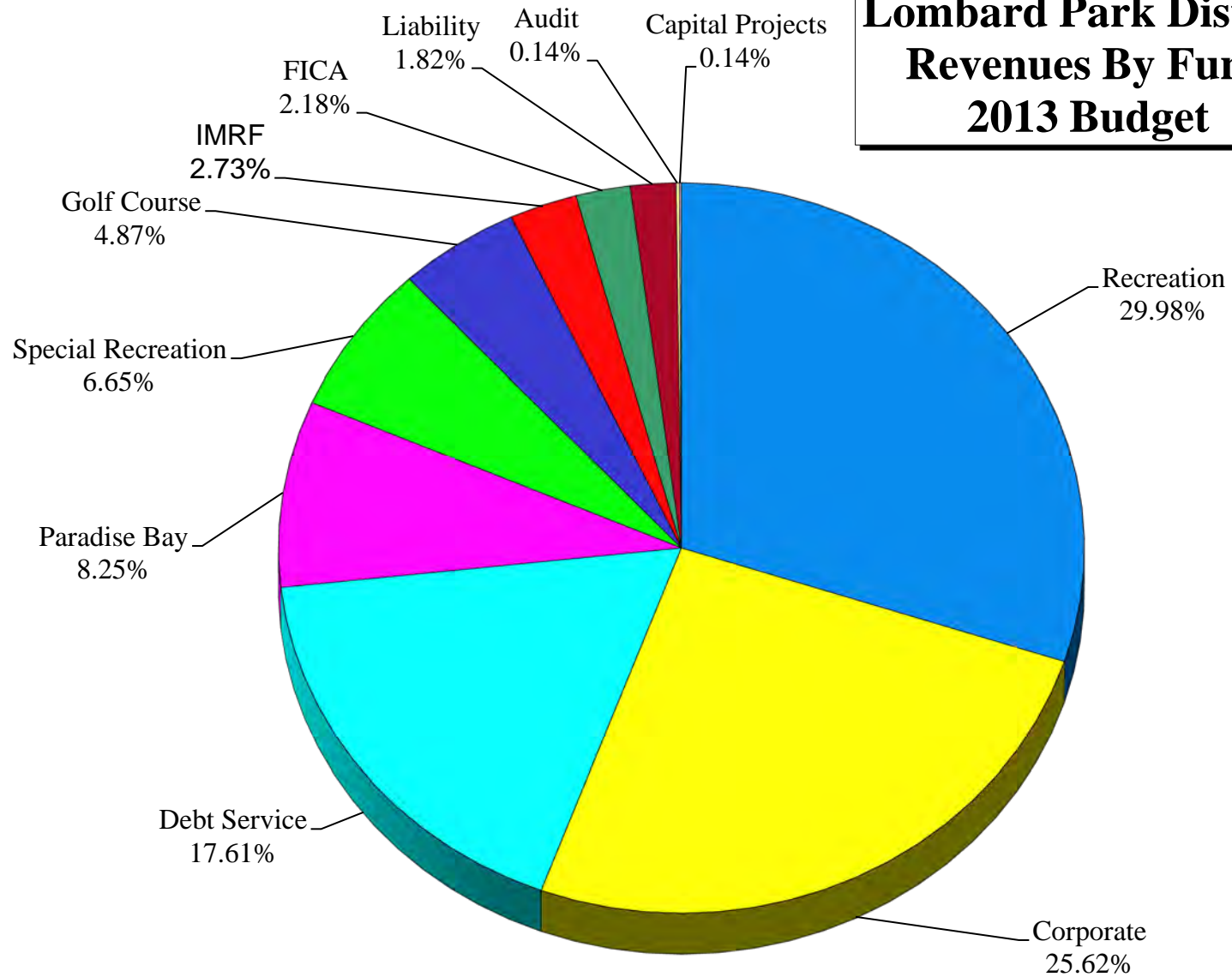
Lombard Park District Revenues By Function 2013 Budget



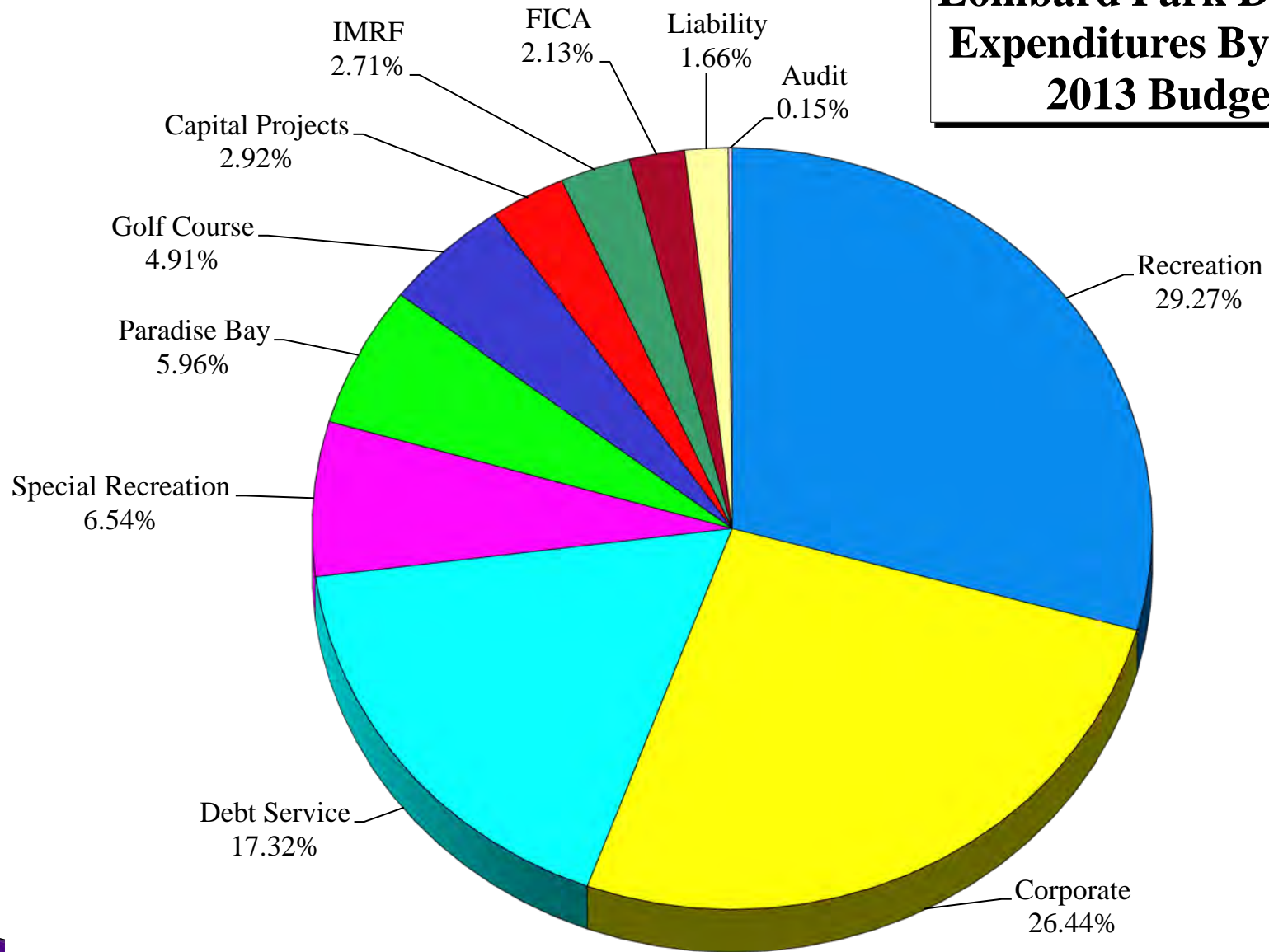
Lombard Park District Expenditures By Function 2013 Budget



Lombard Park District Revenues By Fund 2013 Budget



Lombard Park District Expenditures By Fund 2013 Budget



Lombard Park District
Projected Fund Balances
As of Audited December 31, 2011 & Projected December 31, 2012

| FUND EQUITY | Audit 2011 | 2012 Increase/ (Decrease) | 2012 Year End Fund Balance | 2013 Increase/ (Decrease) | 2013 Year End Fund Balance |
|--------------------------|---------------------|--|---|--|---|
| Corporate | \$ 810,135 | \$ 52,575 | \$ 862,710 | \$ (105,577) | \$ 757,133 |
| Recreation, Pool & Golf* | \$ 959,800 | \$ 313,316 | \$ 1,273,116 | \$ 191,287 | \$ 1,464,403 |
| Special Recreation | \$ 149,015 | \$ (141,408) | \$ 7,607 | \$ - | \$ 7,607 |
| Liability | \$ 13,187 | \$ 13,231 | \$ 26,418 | \$ 11,177 | \$ 37,595 |
| Debt Service | \$ 99,311 | \$ (4,932) | \$ 94,379 | \$ (1) | \$ 94,378 |
| F.I.C.A | \$ 16,437 | \$ 3,331 | \$ 19,768 | \$ 1,557 | \$ 21,325 |
| I.M.R.F. | \$ 18,890 | \$ 12,254 | \$ 31,144 | \$ (1,803) | \$ 29,341 |
| Audit | \$ 3,921 | \$ 465 | \$ 4,386 | \$ (1,000) | \$ 3,386 |
| Capital Projects (2) | \$ 755,123 | \$ (501,264) | \$ 253,859 | \$ 11,667 | \$ 265,526 |
| | \$ 2,825,819 | \$ (252,432) | \$ 2,573,387 | \$ 107,307 | \$ 2,680,694 |

(2) Net of G.O. Bond Proceeds *** See Below***

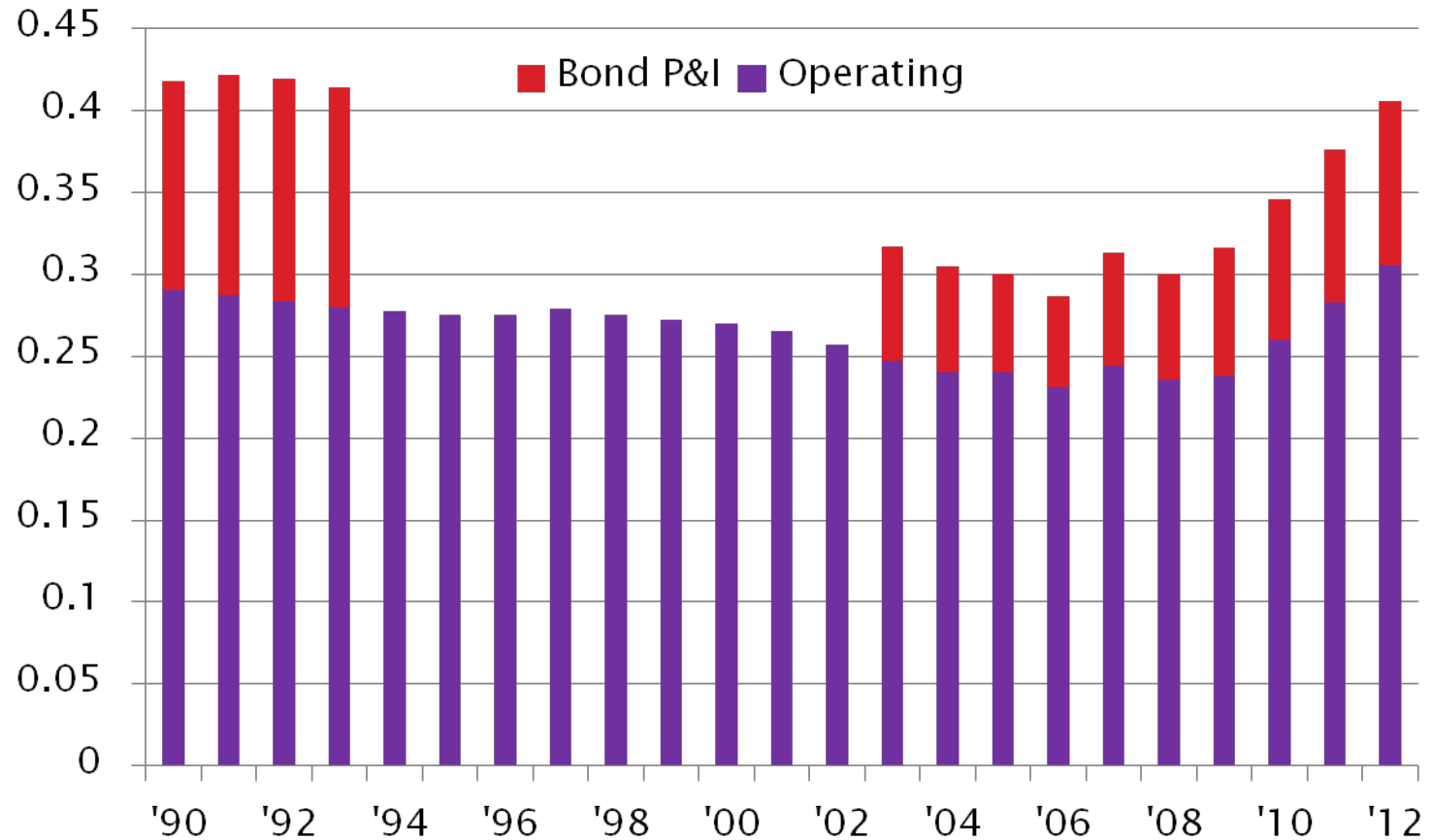
| Bond Proceeds | Audit 2011 | 2012 Increase/ (Decrease) | 2012 Year End Fund Balance | 2013 Increase/ (Decrease) | 2013 Year End Fund Balance |
|----------------------|-------------------|--|---|--|---|
| 2010 GO Bonds | \$ 953,855 | \$ (592,457) | \$ 361,398 | \$ (246,665) | \$ 114,733 |

*For purposes of 2013 capital project funding, the budget is consistent with 2012 anticipated net income.

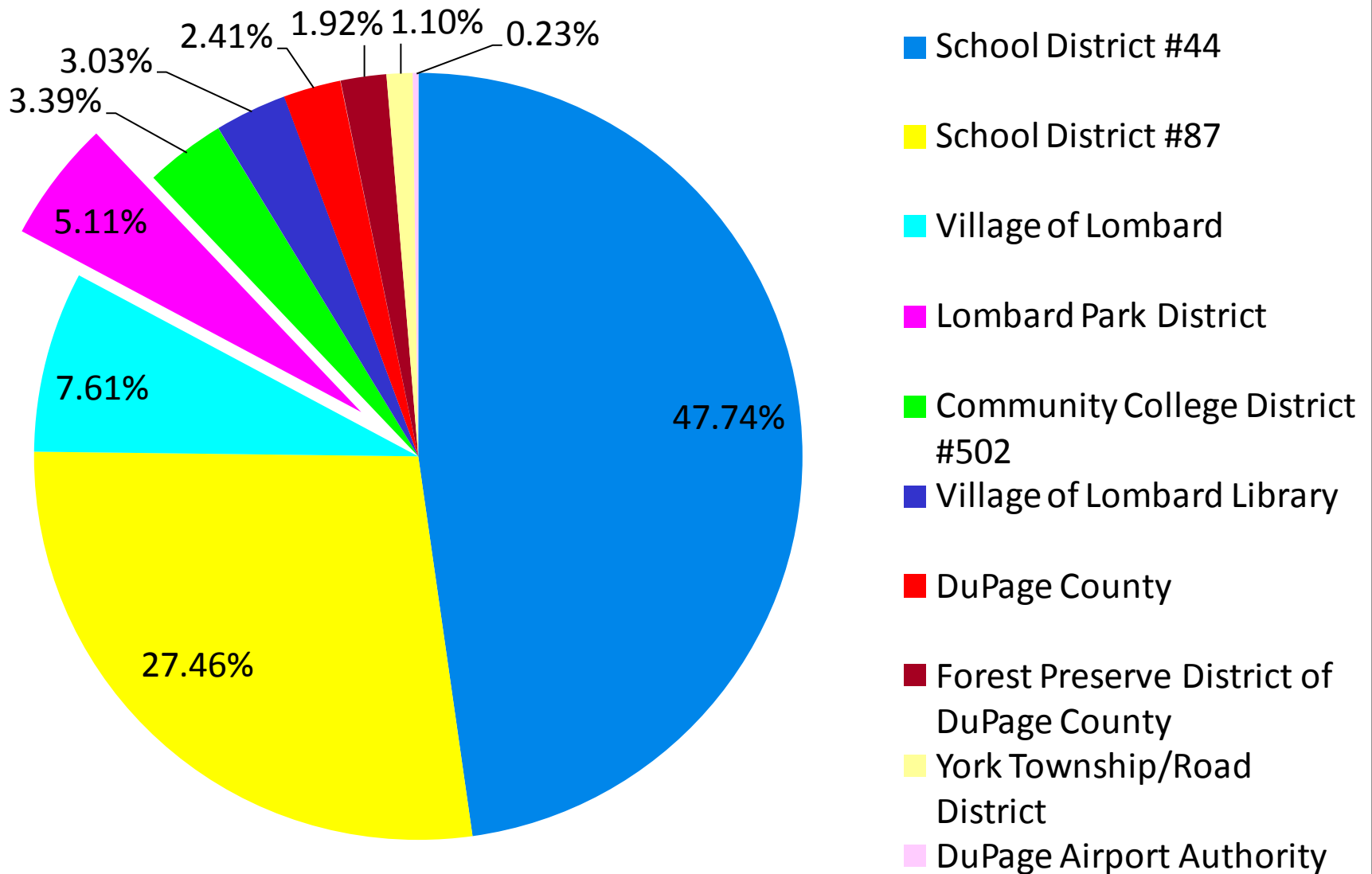
Fund Balance

- ▶ 2012 budget reflects a 4.3% decrease in the total fund balance
- ▶ Fund balance that is Unassigned is 47.6%, compared to 49.1% last year
- ▶ All fund balances are projected to be in a surplus at the end of 2013

Tax Rates



2012 is an estimated tax rate



Interest Income

- ▶ During 2012 interest rates are averaging less than 1%
- ▶ Interest rates are not anticipated to change in 2012 and small decrease was budgeted due to the anticipated decrease in overall money invested

Utilities

- ▶ Phone and Natural Gas represent a 5% increase over projected 2012
- ▶ Water and Sewer 12.2% increase over projected 2012

Recreation Programs

- ▶ Recreation programs were budgeted with a 5% participation increase and a 3% fee increase. In addition staff budgets for all programs to run during the year. The following graph shows the program nets:

[illegible]

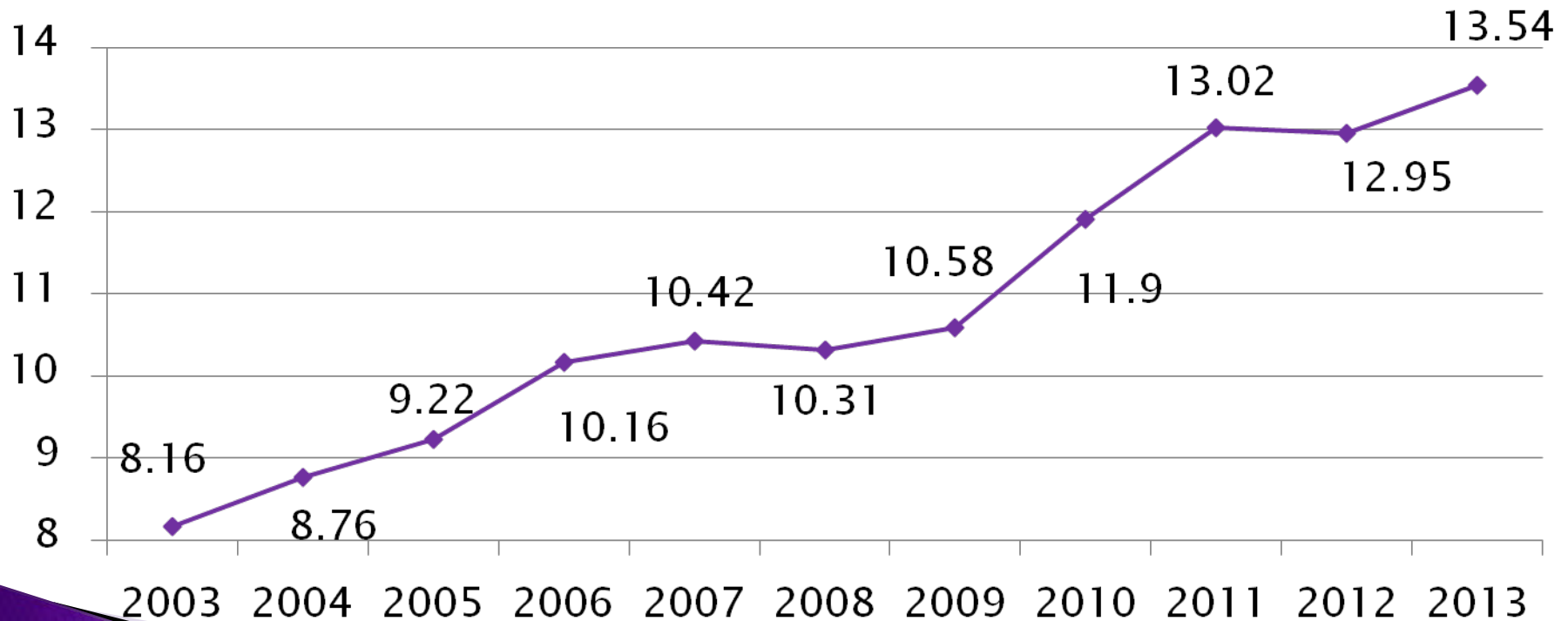
Insurance

- ▶ Liability, worker's compensation and property insurance premium budgets are 5% more than last year

IMRF Contributions

- ▶ The IMRF rate is budgeted to increase by 4.56%
- ▶ The employees contribution rate is unchanged at 4.5% of the member's salary

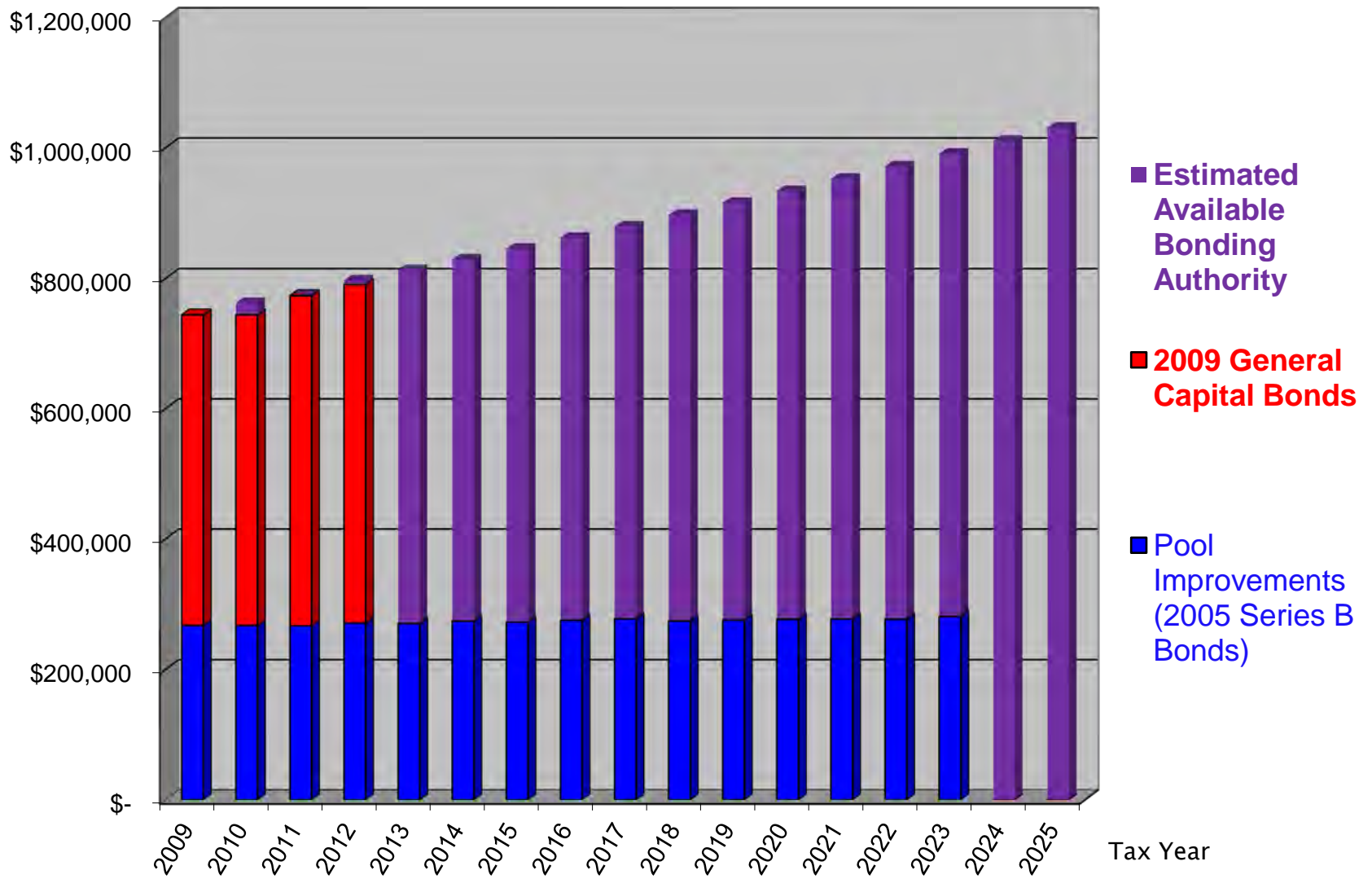
IMRF Rate History



Capital Projects

- ▶ The purchase of a 20 passenger bus (\$60,500)
- ▶ ADA Improvements that have been identified through a 2011 ADA Assessment (\$244,364)
- ▶ Establishment of a dog park (\$20,000)
- ▶ Window frame and aluminum capping of Lagoon building (\$14,000)
- ▶ Walking Paths at Lombard Common (\$45,000)
- ▶ The purchase of two copy machines (\$32,000)
- ▶ Brick replacement in Lilacia (\$28,685)
- ▶ Replacement of playground at Madison Meadow (\$100,000)
- ▶ Removal of tennis court at Pleasant Lane (\$10,000)
- ▶ Fire alarm upgrade at Sunset Knoll (\$12,000)
- ▶ Purchase of a van (\$17,500) and mechanic truck (\$22,500)
- ▶ Purchase of tent for Western Acres Golf Course (\$15,000)
- ▶ Replacement of six golf carts (\$23,000)

2005 Bond Sales, Bi-Annual Bond & Available Bonding Authority



Thank You

- ▶ We would like to thank you and staff for all the efforts put into preparing the 2013 budget.