

# LOMBARD PARK DISTRICT ANNUAL OPERATING BUDGET

# 2023



# Lombard Park District

## ANNUAL OPERATING BUDGET

FOR BUDGET YEAR ENDING DECEMBER 31, 2023



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Lombard Park District  
Annual Operating Budget 2023  
For the Year Ended December 31, 2023

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## **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:

**Overview:** The Overview Section includes a transmittal letter, District Profile, Financial Policies, budget summaries and a Goals and Objectives.

**Tax Levy:** This section explains how the tax levy was calculated for the Tax Year 2022 which is collected in Fiscal Year 2023.

**Budget by Fund:** Revenue analysis and detail for each fund is located in these sections. In addition, program analysis is provided within the recreation area. This analysis includes program outcomes, summaries and details about changes in the particular area.

**Capital Plan:** A Strategic Plan is included in the Capital Projects Fund. The plan includes goals and objectives that are to be completed over the next five years as well as replacement schedules over the same period.

**Statistical Data:** 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.

**Legal Documents:** This includes legal documents that are required for passing the budget.

**Other Items:** The District's Marketing Plan, a Glossary and other information used to prepare the budget.

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December 20, 2022

Board of Park Commissioners  
Lombard Park District  
Lombard, Illinois



The Annual Operating Budget of the Lombard Park District for the fiscal year ending December 31, 2023 has been prepared and is presented for your review in preparation of the Special Meeting commencing on November 8, 2022. This budget document presents the District's comprehensive financial plan to provide parks, facilities, programs and recreation 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 24, 2023. Any questions regarding any aspect of this budget should be directed to Andrea V. Chiappetta, Director of Finance and Personnel, at 630-261-6306.

The 2023 Proposed Budget is intended to provide a framework to deliver quality recreation opportunities to serve resident needs through sound fiscal management, while meeting the limitations of a mandated tax cap. 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 and of course the worldwide pandemic. 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 levy 2022 is 5% and staff is anticipating an additional 1.53% growth factor, however for purposes of the budget only a 5% increase in tax revenue has been budgeted. In addition, EAV (Equalized Assessed Valuation) is expected to increase approximately 5% from last year. In addition, staff worked exceptionally hard this year at budgeting for the impact of the new minimum wage law for their programs and facilities as well as planning for a full return to normal operations following the impact of COVID-19 on their respective areas. There are no other economic or legal issues negatively affecting the District.

Management and staff started the budget process at the end of July. Meetings were scheduled throughout September and 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 while maintaining high quality programs and facilities, providing excellent customer service, maintaining a stable tax rate, maintaining assets, and rewarding good staff.

Annually the Strategic Plan is evaluated annually during the budget process. Staff reviews the goals and develops a plan to execute them during the budget year or recommends modifications if needed. The plan along with any alterations are reviewed by the Board of Commissioners and discussed at the budget meeting in November.

The budget meeting process with the Park Board will be much like it has been prior to the pandemic. Staff has included the agenda for the anticipated budget meeting. Our leadership team and staff will be on hand during the budget presentation 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.

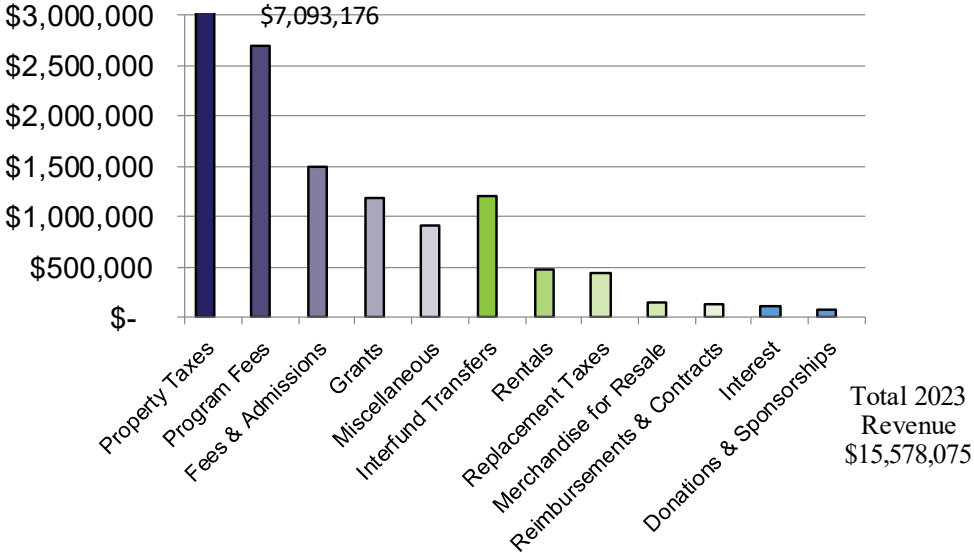


**2023 Expenditures**

The 2023 Proposed Budget for the Lombard Park District has revenues totaling \$15,578,075 and expenditures totaling \$16,552,794. As of January 20<sup>th</sup>, Management is estimating the December 31, 2022 and December 31, 2023 Fund Balances for the Park District to total \$9,501,920 and \$8,527,201 respectively. Staff has prepared a budget that has a decrease in fund balance in 2023 of approximately \$974,719. The decrease in fund balance is due to a significant investment in capital with the two-phased OSLAD grant project at Four Seasons, projects related to a Capital Grant the District received and Paradise Bay improvements. This year, staff has budgeted \$4,038,309 (net of bond payments to be made from the fund) in capital expenditures, of which \$663,500 of it is remaining 2022 capital projects that will be carried forward as “A” priority projects. The major components are as follows:

	<b>Budget 2022</b>	<b>Est. Year End 2022</b>	<b>Budget 2023</b>
General Corporate Fund	\$3,380,228	\$2,621,045	\$4,132,317
Recreation Fund	5,014,564	5,063,971	5,724,369
Special Recreation	1,176,761	544,435	876,823
Debt Service Fund	1,516,436	1,516,436	1,570,431
Capital Projects Fund	2,815,058	1,146,125	3,604,152
All Other Funds	652,196	648,307	644,702
<b>Total</b>	<b>\$14,555,243</b>	<b>\$11,540,320</b>	<b>\$16,552,794</b>
Estimated Fund Balance	\$6,926,687	\$9,501,920	\$9,162,501

**Lombard Park District  
Revenues By Function  
2023 Budget**



The 2023 Annual Operating Budget reflects an increase of 20% over 2022 estimated year end revenue for a total of \$15,578,075. The main reason for this increase is the return to a more normal operating year following the pandemic as well as the anticipation of receipt of several grants. Property Taxes of \$7,093,176 (47%), Program Fees and Fees & Admissions of \$4,200,724 (28%), and Grants of \$1,195,000 (8%), support the operating budget. Property taxes include \$595,200 related to the successful passage of a 2008 referendum. This bond will be retired in 2023. 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 in a post-pandemic economy. 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 the fifth budget year for new services that were added in 2019, which include the Club Rec Before and After School program for School District #44 and the community's first indoor fitness center, fitness rooms, basketball court and walking track; 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 and sustainability. During times of economic weakness and uncertainty, it is important to remain vigilant in the District's attempt to control costs at all levels.

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

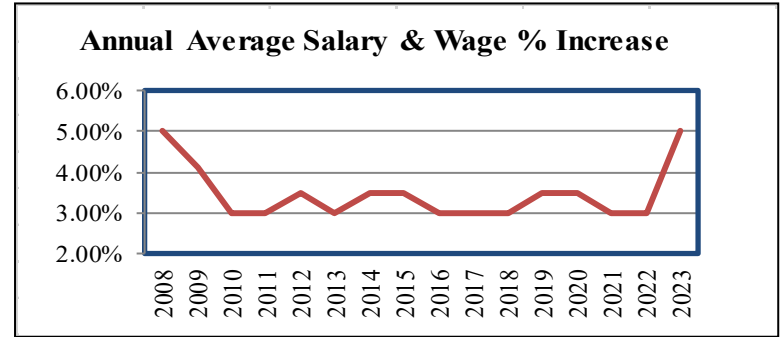
#### Major Work

Historically, the District strives to commit approximately \$500,000 to capital improvements. Typically, \$200,000 comes from bond proceeds, \$200,000 from the ADA Fund and \$150,000 from operations each year. This year's plan is slightly different in that we have been awarded two capital grants and have budgeted for the possibility of a third, which will go a long way in replacing and improving our assets. The District's Strategic Plan, which includes Capital Replacement Schedules, the 2022 ADA Action Plan and Action Plan items from the 2013 Comprehensive Master Plan, are included in the Capital Projects section of this budget. Overall, the major 2023 capital projects are replacing existing equipment which will help to reduce repair costs. In addition, the District estimates saving on maintenance repairs due to the replacement of (2) Scag Zero Turn Mowers and a John Deer 4066R Utility Tractor. It's important to note that the 2023 capital budget includes \$2,120,800 of projects that will only be done if the funds from both the Capital Bill grant and OSLAD grants are received. Therefore, the \$4M investment in capital will be offset by \$2.1M of grant money leaving the District responsible for a remaining \$1.9M. All other capital projects will not have a future impact on the operating budgets. The following list highlights some of staff recommendations for projects that will be undertaken during 2022, which will allow the District to remain fiscally conservative, maintain a healthy financial condition and provide quality services to our customers:

- Southland OSLAD Project (\$850,000)
- Various Capital Bill Grant Projects (\$663,500)
- Lilacia Park Renovation (\$343,200)
- Four Seasons OSLAD Project Phase 2 (\$283,200)
- Sunset Knoll Roof Replacement (\$274,100)
- Various ADA Projects (\$250,000)
- Pool Slide Painting (\$178,252)
- (3) Pool Boilers (\$116,415)
- Parking Lot Resurfacing (\$97,000)
- Financial Software Replacement (\$53,000)
- John Deer 4066R Utility Tractor (\$51,705)
- (2) Scag Zero Turn Mower (\$31,000)

### Budgeting Notes

Full time staff salaries and wages have been budgeted at a 5% increase while the annual average has been 3.4% since 2008 (2008 = 5.0%, 2009 = 4.1%, 2010 = 3%, 2011 = 3%, 2012 = 3.5%, 2013 = 3%, 2014 = 3.5%, 2015 = 3.5%, 2016 = 3%, 2017 = 3%, 2018 = 3.5%, 2019 = 3.5%, 2020 = 3.5%, 2021 = 3%, 2022 = 3%, 2023 = 5%). Most part time staff wages will increase to \$13 an hour on January 1, 2023. Wage compression will be addressed on an individual basis based on supervisor discretion.



Presented in the Employee Benefits Package for 2023, health insurance rates for HMO increased by 6%, the PPO plan increased by 4%, vision decreased by 23%, EAP decreased by 5%, and dental and life insurance remained unchanged from 2022. As they have since 1999, our employees are required to pay a portion of their health insurance, dental and vision 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 *Health Insurance* (510-1110) and *Dental* (510-1125) accounts is the net cost to the District (the cost of the premium less the employees' share).

*Investment Interest* (0450) accounts throughout the 2023 Proposed Budget are projected to increase substantially in the upcoming year. With the favorable interest rates available, staff has begun investing idle cash to increase interest revenue. Conversely on the expense side of interest rates, staff is expecting to pay much higher interest rates for the sale of the annual bond issuance to be sold November 2022. The additional interest paid on the debt issuance will slightly reduce the proceeds used for capital projects.

Cybersecurity insurance requirements are having a significant impact on the 2023 budget. In aggregate, you will see a 43% increase in Computer Supplies & Software, a 73% increase in Maintenance Contract – Computers and a \$9,970 Capital Project line item in the budget document. In addition to cybersecurity measures, upgrades to our time keeping software and replacement our current recruiting and onboarding software have also been included in these accounts.

Again for 2023, District-wide *Utility* budgets have been determined based upon current utility trends, with more weighted value on 2022's information. All utilities were budgeted to increase by 3-5% based on information staff has gathered except water which we anticipate a 2.48% increase.

In the 2023 budget, programs were evaluated on an individual basis to determine fee and participation increases. These determinations were based on historical information, current trends as well as the current economic conditions in DuPage County. Participation numbers in many program areas have approached or surpassed pre-pandemic levels. Further recovery is anticipated in 2023. Facility rental fees were budgeted with a 5% increase. This increase is attributable to the additional staff costs due to minimum wage changes. Paradise Bay Daily Fees were budgeted with no change for residents and a \$1 increase for non-residents. Pool passes were proposed with a 3% fee increase for residents and 1.5 times the rate for non-residents. At the Madison

Meadow Athletic Center, there was no change proposed for annual memberships and a \$1 increase for daily fees. Daily fees at Lombard Golf Course were proposed with a \$1 increase, again attributable to minimum wage changes.

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, Director of Finance, Director of Recreation, Marketing and Communication Manager, Graphic Designer, and Sign Technician salaries are allocated over four 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 2023 Operating Budget development by determining basic policy and setting the District's course for the future. In addition we have concluded implementation of the Comprehensive Master Plan which was adopted in 2013.

#### Acknowledgments

The primary effort of budget development (an annual District-wide strategic planning exercise) sets priorities and provides a framework for the 2023 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 recreation 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. Staff put a lot of hard work into maintaining the Park District's plan of the 2023 Budget and turned it into a reality. Thanks to all of the District's staff, the District received the Government Finance Officers Associations Distinguished Budget Presentation Award for the tenth time in 2022.

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 2023 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

Andrea V. Chiappetta  
Director of Finance and Personnel

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# Mission and Vision Statement

**Mission Statement:** Providing quality recreation opportunities for people to enjoy life.

**Vision Statement:** Strive to provide exceptional parks and quality recreation opportunities for our community to learn, play and grow.

The vision and values of the Lombard Park District is pursuant to policies, procedures, and day-to-day operations as characterized through Public Trust, Environmental Preservation, Human Dignity, Recreation Opportunities, and Customer Satisfaction:

## **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

## **Recreation 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  
Special Meeting  
Sunset Knoll Recreation Center  
Tuesday, November 08, 2022  
5:00 p.m.

**AGENDA**  
Special Meeting

- I. Call to Order/Roll Call\*
- II. Pledge of Allegiance\*
- III. Approval of Agenda
- IV. Citizens Wishing to Address the Board\*
- V. Budget Presentation
  - Budget Overview
  - Goals & Objectives
  - Corporate Fund
  - Recreation Fund
    - Facilities
    - Programs
    - Paradise Bay Water Park
    - Madison Meadow Recreation Center
    - Lombard Golf Course
  - Capital Projects Fund
    - Capital Replacement Plan
  - Special Recreation Fund
  - Liability Fund
  - Debt Service Fund
  - FICA Fund
  - IMRF Fund
  - Audit Fund

Personnel Benefits and Administration
- VI. Other Business
- VII. Commissioner Comments\*
- VIII. Adjournment\*

\* No additional written materials provided

## Lombard Park District Profile

<b>Established</b>	On September 26, 1927, the Lombard Park District was formed and founded by Col. William R. Plum.
<b>Governed</b>	The Park District is governed by a seven member, volunteer Board of Commissioners each of whom serves six years. Current Board consists of President: Dave Lamar, Vice-President: Margie Fugiel, Michael Kuderna, Gregory Ludwig, Peter Nolan, Jim Scalzo and Bill Ware.
<b>Boundaries</b>	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 Elly to the west.
<b>Population</b>	The Park District's population is approximately 43,400.
<b>Real Estate</b>	The equalized assessed value of real estate for 2022 is \$1,618,254,425 (most recent available).
<b>Tax Rate</b>	The tax rate for 2022 is .3938 per \$100 of assessed value (most recent available).
<b>Fiscal Year Budget</b>	The proposed operating budget, including capital projects, for 2023 is \$16,552,794. The fiscal year begins January 1 and concludes on December 31.
<b>Budget Process</b>	The budget process begins in late July with staff developing their budgets. The budget is then presented to the Board in October with budget meetings in November. The budget gets final approval in January. For further information, please see the Budget Process that details the entire timeline.
<b>Bond Rating</b>	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.” In 2013, Standard & Poor’s affirmed the ‘AA’ rating and revised the district’s Financial Management Assessment (FMA) to “good” from “standard” based on the adoption of a formal fund balance policy, multiyear financial forecasting, and regular reporting of investment holdings to the board. Finally, in 2016 Standard & Poor’s assigned its ‘AA’ rating based on the strong income level and very strong market value per capita, maintenance of positive operations and very strong reserves, and low net debt burden.
<b>Affiliations</b>	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), Park District Risk Management Association (PDRMA), Northeast



DuPage Special Recreation Association (NEDSRA), Government Finance Officers Association (GFOA), and Illinois Government Finance Officers Association (IGFOA).

## **Lombard Park District Profile**

### **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 24 buildings, a water park, nine hole golf course, botanic park, nursery operation, garden plots, 22 baseball/softball fields, 16 soccer/football fields, eight tennis courts, eight basketball courts, 17 playgrounds, and seven picnic sites that can be reserved. The 24 buildings include restroom facilities, storage areas, a greenhouse, a log cabin, and two community buildings. In the summer of 2018, the District opened the \$8.9 million Madison Meadow Athletic Center. The new facility includes two high school regulation basketball courts, an indoor walking track, two multi-purpose fitness rooms, a 4,800 square foot fitness center, locker rooms, and a babysitting room.

### **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, swimming, tennis, senior programs, day camps, special events, trips, and a before- and after-school program for grade school children. In 2022, staff is estimating that there will be 24,705 people registered for recreation programs, an additional 24,900 golfers at Lombard Golf Course and 3,554 passes and 51,115 paid entries to Paradise Bay.

### **Administrative Staff**

The District has five members of the Administrative Staff. They are Paul W. Friedrichs, Executive Director; Andrea V. Chiappetta, Director of Finance and Personnel; Joe S. McCann, Director of Recreation; Kevin Ingram, Superintendent of Golf Course Operations; and Dean Styburski, Superintendent of Parks.

### **Staff**

In a typical year, the District has an appointed executive director responsible for administrative efforts of the Park District including 35 full-time staff, 130 year-round part-time employees, approximately 275 seasonal employees, and hundreds of volunteers. Full time equivalent employees by department are as follows: 7.5 Administration, 48 Recreation, 6 Golf Course and 25.5 Maintenance. A copy of the 2023 Organizational Chart is on page 20

### **Awards**

The District has received the following awards in 2022: 2021 Certificate of Achievement for Excellence in Financial Reporting from GFOA; 2022 Distinguished Budget Presentation Award from GFOA. In addition, the District maintains the following certifications: CAPRA Certification from NRPA; Distinguished Accreditation from IAPD/IPRA; and PDRMA Reaccreditation – Level A.

### **Contact**

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

# PARK & FACILITIES

VISIT [LOMBARDPARKS.COM](http://LOMBARDPARKS.COM) FOR INTERACTIVE MAPS

	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.	92.5	10	●	●	●		●		●	●		●		●	●		●			●	●		●		●	●	●	●
Madison Meadow Athletic Center 500 E. Wilson Ave.	5.79	11	●				●										●	●								●		
Old Grove Michelle Ln. & Lewis Ave.	8.3	12						●					●		●								●				●	
Southland Grace St. & Central Ave.	15.6	13	●					●							●								●				●	
Sunset Knoll Finley Rd. & Wilson Ave.	36.9	14	●	●				●				●	●	●	●		●			●	●		●			●	●	●
Terrace View Elizabeth St. & Greenfield Ave.	43.1	15	●		●			●						●	●											●	●	●
Vista Pond Edgewood Ave. & Greenfield Ave.	10.4	16				●		●							●											●		
Water Spray Park St. Charles Rd. west of Main St.	0.25	17																●						●				
Lombard Golf Course 2400 W. Butterfield Rd. Lombard	64	18								●				●			●	●										●
Westmore Woods Maple St. & Highland Ave.	21.2	19	●					●			●			●	●											●		



## List of Principal Officers

### Board of Park Commissioners



Dave Lemar  
President



Margie Fugiel  
Vice President



Mike Kuderna  
Commissioner



Gregory Ludwig  
Commissioner



Pete Nolan  
Commissioner



Jim Scalzo  
Commissioner



Bill Ware  
Commissioner

### Administrative Staff



Paul W. Friedrichs  
Executive Director



Andrea V. Chiappetta  
Dir. of Finance/Personnel



Joe S. McCann  
Director of Recreation

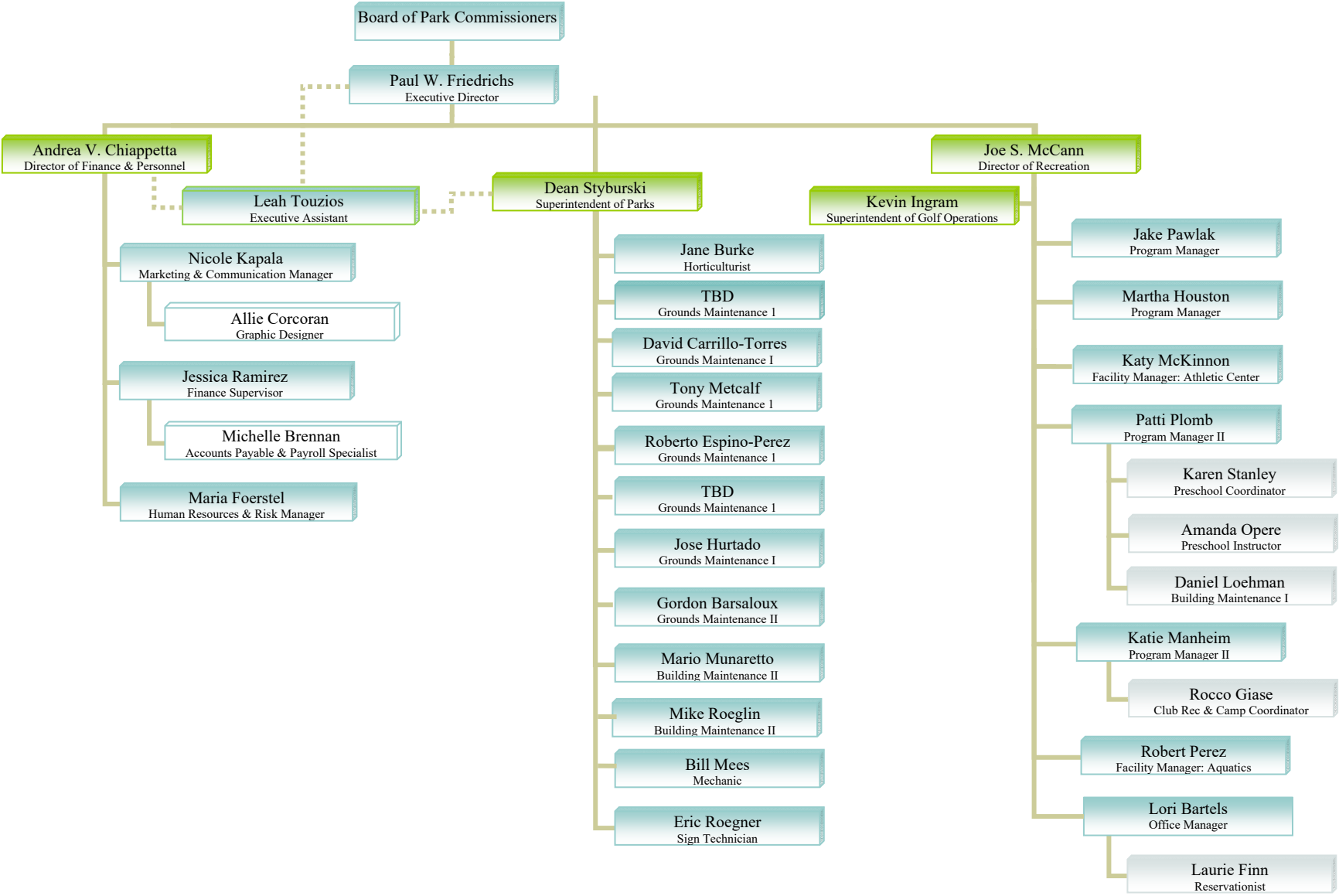


Dean Styburski  
Supt. of Parks

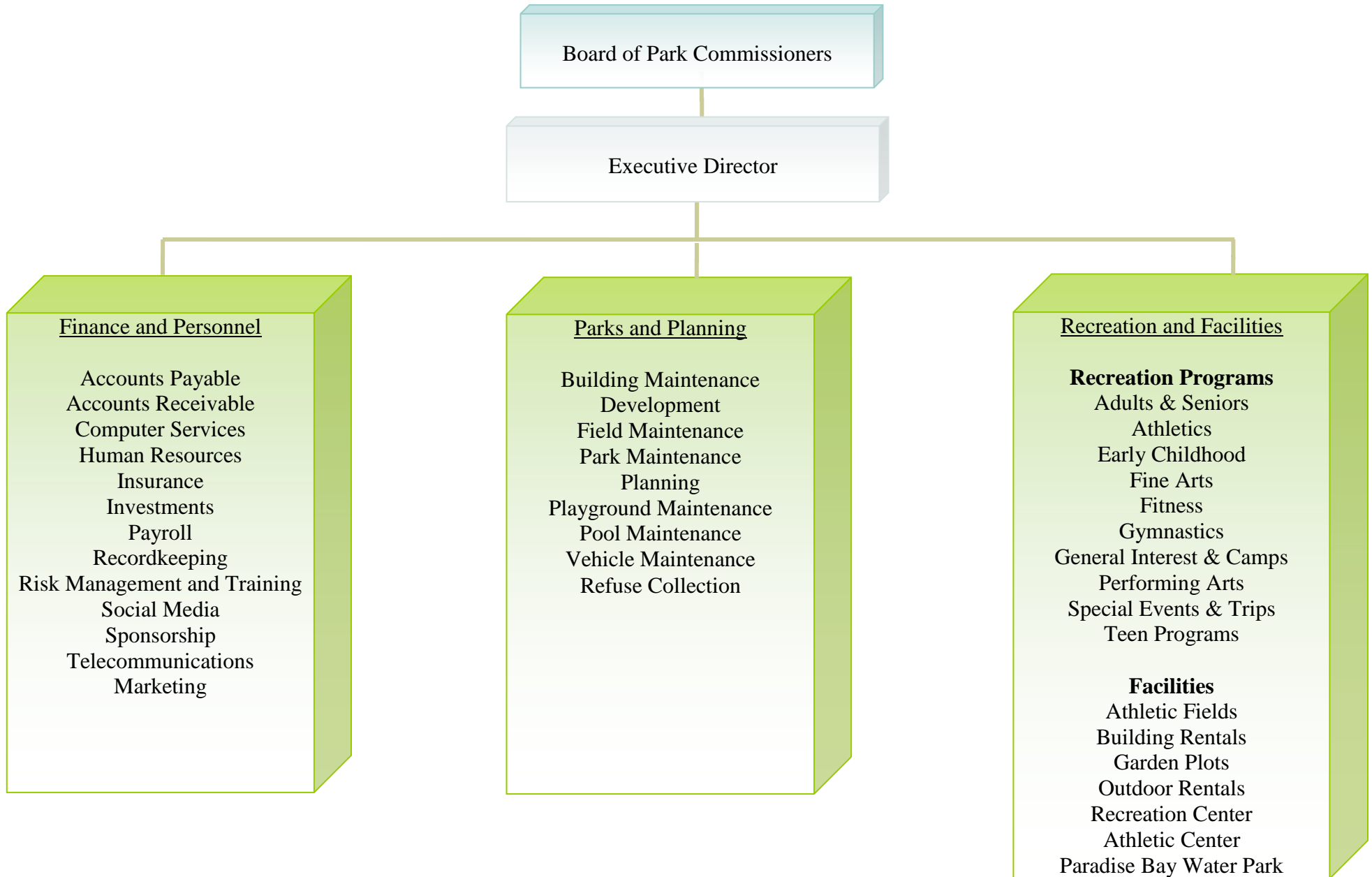


Kevin Ingram  
Supt. of Golf Operations

# Lombard Park District Organizational Chart As of January 1, 2023



## Organizational Chart by Function



## **Budget Process**

Basis for the budget includes background material from the District's Strategic Plan, 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 July 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 a Special Meeting in November. If there are Board directed changes, they are added to the budget and 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 Avenue, Lombard, IL and on the website at lombardparks.com 30 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  
2022 Tax Levy & 2023 Budget Calendar**

**August**

Staff completes draft of Capital Improvements (Aug. 19)

**September**

Staff Enters Budget Information in MSI (Sept. 2)

Line Item Notes (Sept. 2)

Submit Goals & Objectives (Sept. 2)

Commissioner Goals and Objectives & Capitals (Sept. 2)

Manager Meetings with Director of Rec. (Sept. 7, 8 & 9)

Survey Results (Sept. 9)

Fee History (Sept. 9)

Meetings with Dir. Finance & Personnel (Sept. 13-16)

Changes Due in MSI (Sept. 19 at 5 pm)

Meet with Executive Director (week of Sept. 26)

**October**

Modify Budgets based on Budget Report by Fund (Oct. 3)

Budget Document delivered to Board (Oct. 28)

**Truth in Taxation Compliance - Initial Estimate of Tax Levy -  
Board Meeting (Oct. 25)**

Review and Initiate 2022 Capitals – (Oct. 26)

**November**

Review Proposed Budgets – Special Meeting (Nov. 8)

Review Salary and Employee Benefits Package – Special Meeting (Nov. 8)

**Approve Goals & Objectives at Nov. Board Meeting (Nov. 14)**

Staff completes Employee Performance Appraisals (Nov. 30)

Revisions to Proposed Budgets per Board Consensus (Nov. 30)

**Items in red involve public input.**

**December**

**Tentative Approval of the 2023 Budget (Dec. 14)**

Adopt 2022 Tax Levy Ordinance (Dec. 14)

**Display for Public Viewing (Dec. 15)**

Staff Completes Salary Schedules/Reviews (Dec. 15 – Dec. 30)

**January**

**Public Hearing – 2023 Budget (Jan. 24, 2023)**

**Adopt 2023 Budget & Appropriation Ordinance (Jan. 24, 2023)**

**February**

File the Budget and Ordinance with proper certification with the County Clerk’s Office within 30 days of adoption by the Board (no later than February 23, 2023)

**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, 2023)

Lombard Park District's 2023 Budget seeks to meet important community and organization needs while maintaining the fiscal discipline necessary to ensure fulfillment of the District basic commitment: Providing quality recreation opportunities for people to enjoy life.

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Lombard Park District for its annual budget for the fiscal year beginning January 1, 2022. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communications devise.

This award is valid for one year only. The District believes the current budget continues to conform to program requirements and will be submitting it to GFOA to determine its eligibility for another award.





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## 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

#### Policy

- 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 for both the budget and audit, 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. Other revenue sources are fees for services and these offset expenses associated with the service. 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.

#### Compliance

Annually, independent auditors perform an audit of financial practices. The 2021 Audit resulted in an unmodified opinion.

The District uses nine different funds for financial reporting.

This is actively monitored by the Director of Finance and Personnel and Finance Supervisor on a daily basis. Department heads and managers monitor their areas of supervision and receive monthly detailed financial reports to ensure accuracy.

In 2021, independent auditors prepared the CAFR and issued an unmodified opinion.

The District anticipates receiving the Award of Financial Reporting Achievement from GFOA for the 2021 Audit.

- 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. The District received this award annually since 2013.

**Investment and Cash Management Policy**

**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**

**Policy**

- 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.

Independent auditors performed the most current audit which was the 2021 Audit.

The District received this award in 2022 and will submit the 2023 Budget to GFOA for this award.

**Compliance**

The District’s Treasurer actively manages the cash flow for the District. In addition, any investments are through the Illinois Trust which is rated AAA by Standard and Poor’s.

**Compliance**

A Capital Replacement Plan has been designed and reviewed regularly to ensure quality parks and facilities. In addition, money is spent every year to help improve such facilities.

The 2023 Budget demonstrates the comprehensive annual budget.

Public meetings take place to discuss the budget and the overview is designed to prove a basic understanding of the entire budget.

Staff performs regular surveys to determine the needs of the community and offer programs that are affordable and fiscally responsible.

- 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 than operating expenditures.
- The Park District is committed to meeting PDRMA (risk management agency) safety rules and regulations. In fact, the District is currently undergoing the PDRMA Loss Control Review and expects it will 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.

The District's ADA Plan is reviewed on a regular basis and annually money is spent to improve the District's ADA compliance.

This is evident through the filing of the annual Tax Levy Ordinance.

Separate funds have been established and spending from these funds is monitored on a regular basis to ensure compliance.

Staff provides detailed information on fund balance in order to show the impacts of the operating budget. Capital Fund balance is reported separately in order to gain a better understanding of the operating budget.

The Budget Presentation provided to the Board illustrates the net position change before Capital Expenses.

The Safety Committee meets on a monthly basis to review safety rules and regulations. In addition, every three years the District undergoes the re-accreditation process.

Any funds accumulated are reported within the fund balance report under Capital Projects.

## 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:

### Policy

- 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.
- The District will maintain bond spending records.

## Revenue Policies

### Policy

- 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.

### Compliance

The Board of Park Commissioners annually approve the capital spending to ensure compliance and will approve all debt issued.

This analysis took place the last time debt was issued in 2022.

Annual analysis is performed prior to the approval of any capital projects.

Annual analysis is performed prior to the approval of any debt.

The District issues debt for one or two years for items that have a useful life between three and ten years.

The current average life is 4 years.

This is completed annually within the Operating Budget.

### Compliance

Revenues are recorded when they are both measurable and available, which is 60 days of the end of the current fiscal period. Compliance to this policy is reviewed and discussed each year during the budget process.

This is monitored through analysis of the operating budget (non-capital expenses).

- 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 Regular Board Meeting.
- The Park District will actively pursue opportunities for grant funding and sponsorship.

The Director of Recreation reviews this during the budget process through a fee history, fee comparison, and detailed program budgets.

This is evident on a quarterly basis through the Activity Guide.

Compliance to this policy is meant through the detailed review of budgets in September.

The Board of Park Commissioners approves the fees on an annual basis.

The District has applied for grants during 2020 and received several sponsorships. These monies are tracked and spent per the agreements.

## **Expenditure Policies**

### **Policy**

- 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 budget, 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.

### **Compliance**

The budget reports detail such spending and are approved by the Board of Park Commissioners.

The Accounts Payable-Payroll Specialist monitors this whenever an invoice is paid and the Executive Director signs off on all payments.

Employees who have purchasing authority monitor compliance with the Accounts Payable-Payroll Specialist having final review.

Staff has updated these plans and includes them in the annual budget.

- 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.

Annually discussions on salaries and wages and changes in staffing levels takes place in September and get approved by the Board.

## Capital Improvement Policies

### Policy

- 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 expenditure or capital outlay is defined as an item or project that costs \$2,500 or more and has a life of at least three years.

### Compliance

Staff reviews and updates the Capital Replacement Plan on an annual basis and provides details on capital projects with the Capital Fund each year. Feedback is also given from the Board of Commissioners and our Ad Hoc Community Group.

The Director of Finance & Personnel monitors this when capital project ideas are submitted.

## 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.

### Policy

- 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 Recreation Fund restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The Recreation 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.

### Compliance

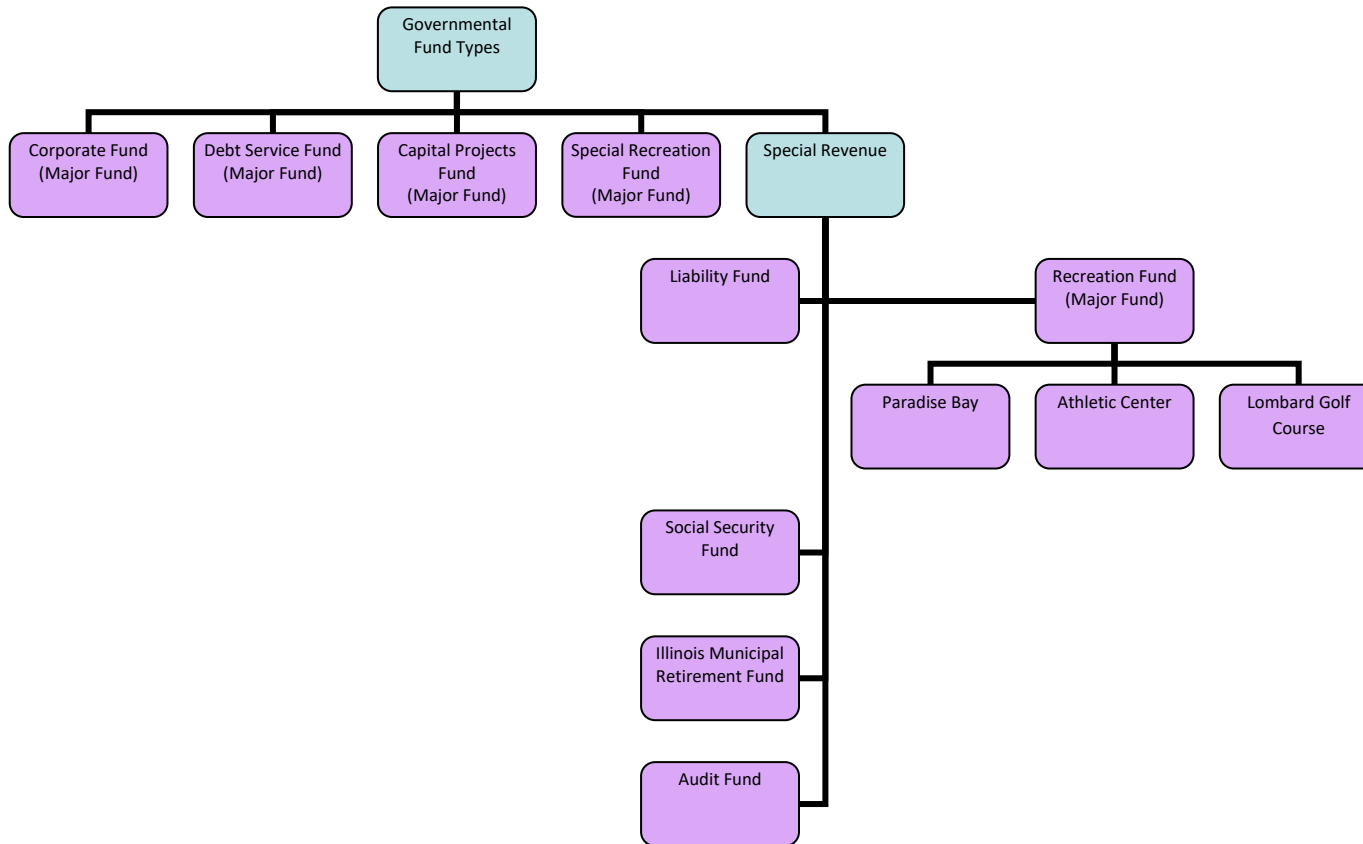
The estimated year end fund balance for the Corporate Fund is 45.6% and is decreasing to 43.4% in 2023, which means the District is in compliance with this policy

The estimated year end fund balance for the Recreation Fund is 32.7% and increasing to 37.5% in 2023, which means the District is in compliance with this policy

All of these funds have a positive fund balance and are in full compliance with this policy.

## 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, and Capital Projects Fund and Non-Major Funds (Liability Fund, Social Security Fund, and 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, Madison Meadow Athletic Center, and



Lombard Golf Course which all make up the Recreation Fund.

**Special 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.

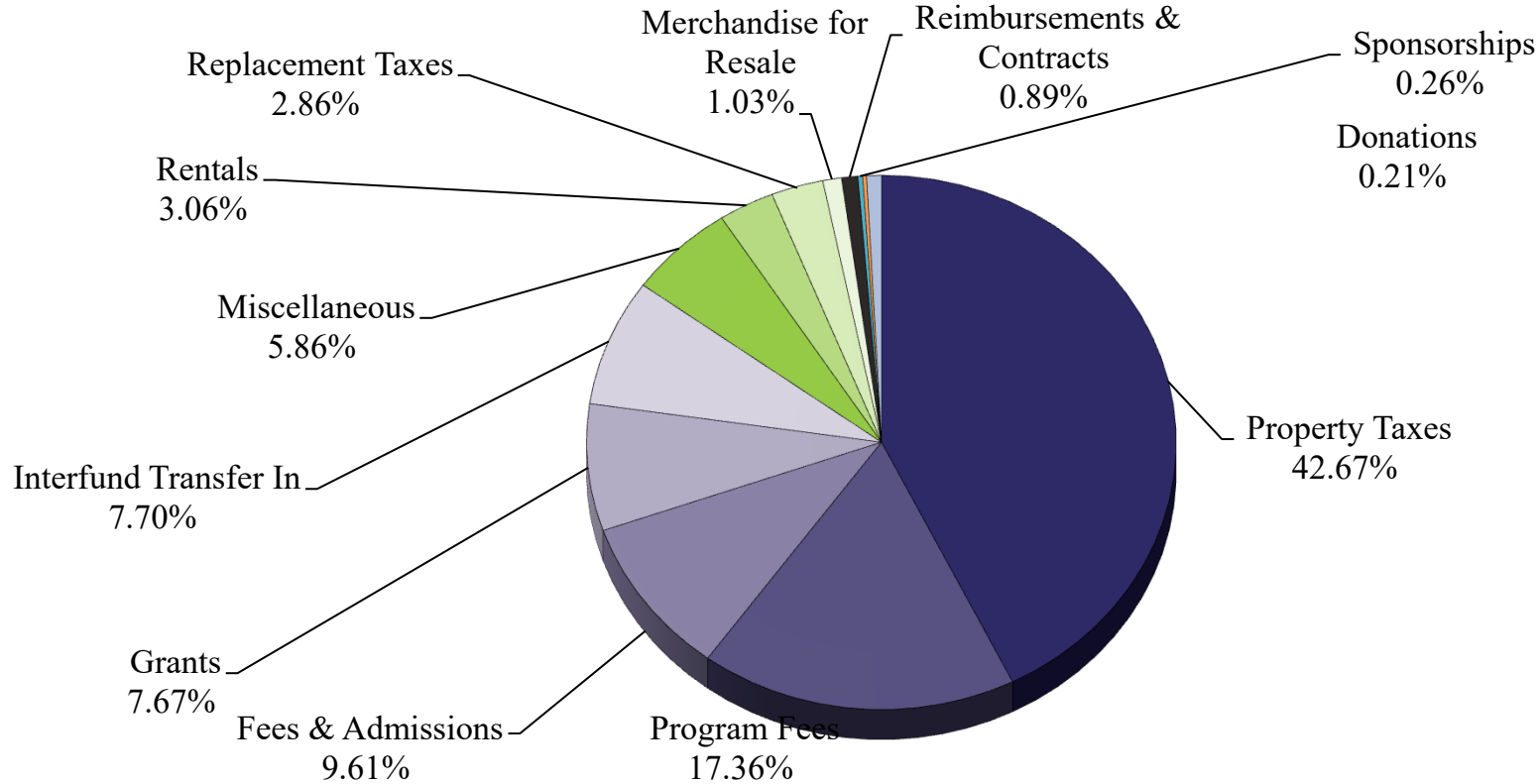
**Social Security Fund** – The Social Security Fund is used to account for revenues derived from an annual property tax levy for purposes of meeting costs associated with participation in the “Social Security Act.”

**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

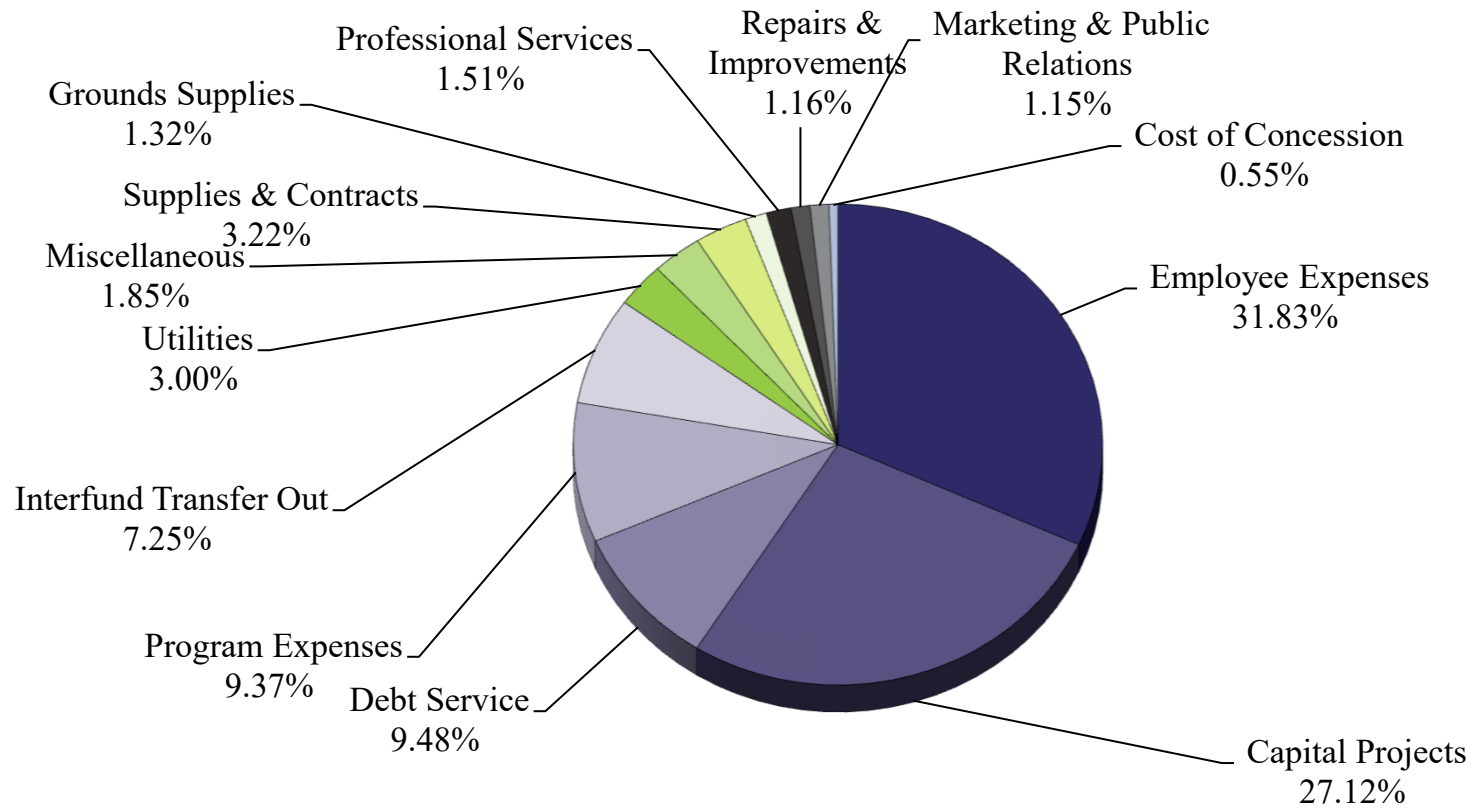
In addition these funds are organized in two major areas: Administrative Funds and Recreation Funds. The Administrative Funds are the Corporate, Special Recreation, Liability, Debt Service, Social Security and Illinois Municipal Retirement Funds. The Recreation Fund includes revenue from the Recreation, Paradise Bay Water Park Madison Meadow Athletic Center and Lombard Golf Course areas. Each fund is considered a separate accounting entity and they are all subject to the 5% budget appropriation. A listing and definition of funds, activities, and their relationship are detailed above. Further detail on the funding sources for each fund can be found on the Fund Summary chart on page 36.

## Lombard Park District Revenues By Function 2023 Budget



	2023 Budget	2022 Budget	2021 Budget	2020 Budget	2019 Budget
Property Taxes	6,647,450	6,280,551	6,280,551	5,890,661	5,707,435
Program Fees	2,703,601	2,372,950	2,356,793	2,415,019	2,317,510
Fees & Admissions	1,497,123	1,361,824	1,404,209	1,399,640	1,194,035
Grants	1,195,000	1,271,700	1,246,500	1,246,500	-
Interfund Transfer In	1,200,000	750,000	1,000,000	350,000	203,197
Miscellaneous	913,487	118,173	762,089	711,597	688,361
Rentals	477,467	435,308	446,998	385,533	372,998
Replacement Taxes	445,726	187,445	187,445	136,118	131,118
Reimbursements & Contracts	138,614	115,906	110,906	111,984	99,371
Merchandise for Resale	159,986	132,000	132,430	143,492	135,224
Interest	126,340	909	909	86,923	30,760
Sponsorships	39,800	34,000	34,000	25,400	1,900
Donations	33,481	22,611	17,355	10,337	26,197
<b>Total</b>	<b>\$ 15,578,075</b>	<b>\$ 13,083,376</b>	<b>\$ 13,980,185</b>	<b>\$ 12,913,204</b>	<b>\$ 10,908,106</b>

## Lombard Park District Expenditures By Function 2023 Budget



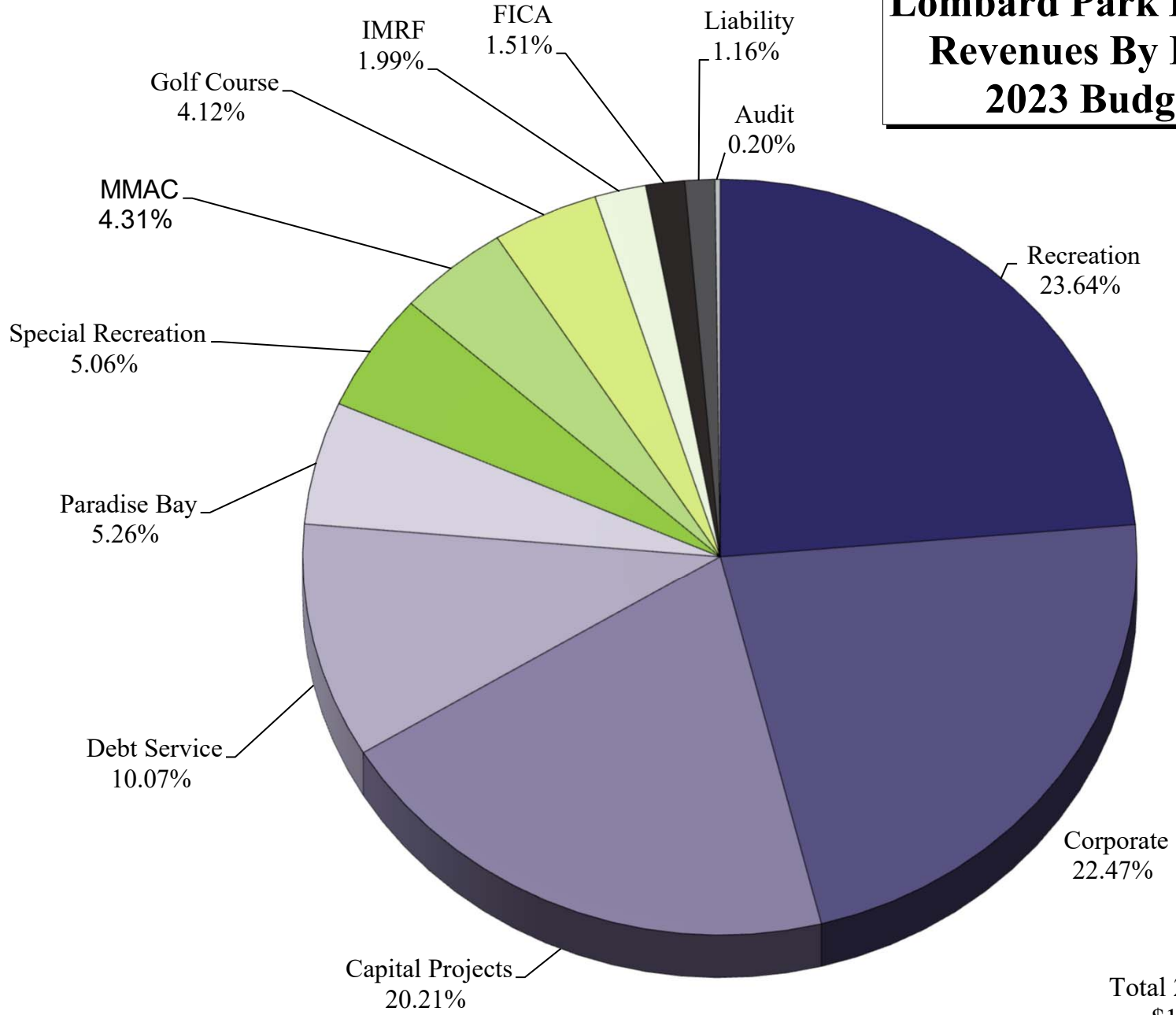
	<b>2023 Budget</b>	<b>2022 Budget</b>	<b>2021 Budget</b>	<b>2020 Budget</b>	<b>2019 Budget</b>
Employee Expenses	5,268,132	4,942,387	4,729,147	5,168,849	4,514,094
Capital Projects	4,489,711	3,956,058	3,209,475	3,152,502	1,188,060
Debt Service	1,569,103	1,515,108	1,482,807	1,451,609	1,417,874
Program Expenses	1,551,526	1,299,700	1,281,509	1,322,620	1,326,604
Interfund Transfer Out	1,200,000	750,000	1,000,000	350,000	406,896
Supplies & Contracts	532,552	406,403	417,693	412,714	224,338
Miscellaneous	503,694	469,012	452,739	420,146	394,476
Utilities	495,898	428,034	446,415	428,772	370,559
Grounds Supplies	218,750	184,000	206,738	206,422	203,197
Professional Services	250,636	193,131	186,411	191,961	157,192
Repairs & Improvements	191,679	172,080	172,842	165,323	151,824
Marketing & Public Relations	190,583	173,397	164,105	176,277	182,288
Cost of Concession	90,530	65,933	62,037	69,208	71,221
	<b>\$ 16,552,794</b>	<b>\$ 14,555,243</b>	<b>\$ 13,811,918</b>	<b>\$ 13,516,402</b>	<b>\$ 10,608,623</b>

**Lombard Park District**  
**Fund Summary - Proposed Budget Report**  
**All Funds**  
**Fiscal Year 2023**

Account Number	Madison Meadow											TOTAL	
	Corporate Fund 05	Recreation Fund 10	Pool Fund 20	MMAC Fund 25	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
<b>REVENUE</b>													
210 Taxes	\$ 3,205,894	\$ 884,221	\$ -	\$ -	\$ -	\$ 695,591	\$ 169,068	\$ 1,569,103	\$ 231,622	\$ 305,770	\$ 31,907	\$ -	\$ 7,093,176
220 Interest	61,000	16,000	-	-	-	200	4,600	-	3,080	3,460	-	38,000	126,340
230 Fees & Admissions	-	-	567,640	523,760	405,723	-	-	-	-	-	-	-	1,497,123
240 Rentals	37,800	168,725	61,942	40,000	169,000	-	-	-	-	-	-	-	477,467
320 Merchandise for Resale	-	11,750	89,336	7,000	51,900	-	-	-	-	-	-	-	159,986
330 Donations	24,030	9,451	-	-	3,000	-	-	-	-	-	-	-	36,481
332 Grants	-	-	-	-	-	-	-	-	-	-	-	1,195,000	1,195,000
335 Sponsorships	-	28,800	3,000	5,000	-	-	-	-	-	-	-	-	36,800
340 Reimbursements & Contracts	67,707	46,757	17,450	-	-	-	6,700	-	-	-	-	-	138,614
350 TIFF Proceeds	84,090	-	-	-	-	-	-	-	-	-	-	-	84,090
360 Miscellaneous Income	19,300	1,025	125	160	220	93,043	-	-	-	-	-	715,524	829,397
360 Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	1,200,000	1,200,000
410 Program Fees	-	2,515,470	80,051	95,480	12,600	-	-	-	-	-	-	-	2,703,601
	<b>\$ 3,499,821</b>	<b>\$ 3,682,199</b>	<b>\$ 819,544</b>	<b>\$ 671,400</b>	<b>\$ 642,443</b>	<b>\$ 788,834</b>	<b>\$ 180,368</b>	<b>\$ 1,569,103</b>	<b>\$ 234,702</b>	<b>\$ 309,230</b>	<b>\$ 31,907</b>	<b>\$ 3,148,524</b>	<b>\$ 15,578,075</b>
<b>TOTAL REVENUE</b>													
<b>EXPENSE</b>													
510 Employee Expenses	\$ 2,001,329	\$ 1,402,320	\$ 458,197	\$ 415,564	\$ 379,292	\$ 5,520	\$ 165,102	\$ -	\$ 270,852	\$ 169,956	\$ -	\$ -	\$ 5,268,132
520 Utilities	123,712	169,429	101,718	68,001	33,038	-	-	-	-	-	-	-	495,898
530 Repairs & Improvements	105,729	25,950	31,250	8,500	20,250	-	-	-	-	-	-	-	191,679
540 Supplies & Contracts	270,319	84,095	44,130	70,051	57,125	-	6,832	-	-	-	-	-	532,552
550 Grounds Supplies	152,750	-	23,500	-	42,500	-	-	-	-	-	-	-	218,750
560 Professional Services	216,926	-	3,750	-	-	-	4,500	-	-	-	25,460	-	250,636
610 Marketing & Public Relations	45,460	101,063	15,100	15,600	11,360	-	2,000	-	-	-	-	-	190,583
620 Permits & Licenses	-	1,900	2,250	-	-	-	-	-	-	-	-	-	4,150
630 Merchandise - Cost of Sales	-	9,700	52,030	4,800	24,000	-	-	-	-	-	-	-	90,530
640 Banking & Credit Card Fees	1,920	86,424	12,120	720	17,906	-	-	-	-	-	-	-	119,090
650 Special Recreation	-	-	-	-	-	-	353,635	-	-	-	-	-	353,635
660 Interfund Transfers Out	1,200,000	-	-	-	-	-	-	-	-	-	-	-	1,200,000
670 Miscellaneous Expense	14,172	9,301	-	20	1,998	-	-	1,328	-	-	-	-	26,819
710 Program Salaries	-	709,818	36,637	80,539	-	-	-	-	-	-	-	-	826,994
720 Program Supplies	-	189,569	3,700	3,750	500	-	-	-	-	-	-	-	197,519
730 Program Contractual Services	-	510,283	9,600	-	7,130	-	-	-	-	-	-	-	527,013
900 Capital Expenditures	-	-	367,891	-	-	-	517,668	-	-	-	-	2,312,000	3,197,559
903 2015 Bond	-	-	-	-	-	-	-	603,200	-	-	-	-	603,200
912 2020 Bond	-	-	-	-	-	-	-	-	-	-	-	-	-
913 2021 Bond	-	-	-	-	-	-	-	275,900	-	-	-	290,710	566,610
914 2022 Bond	-	-	-	-	-	-	-	690,003	-	-	-	412,575	1,102,578
915 2022 Bond	-	-	-	-	-	-	-	-	-	-	-	588,867	588,867
	<b>\$ 4,132,317</b>	<b>\$ 3,299,852</b>	<b>\$ 1,161,873</b>	<b>\$ 667,545</b>	<b>\$ 595,099</b>	<b>\$ 876,823</b>	<b>\$ 178,434</b>	<b>\$ 1,570,431</b>	<b>\$ 270,852</b>	<b>\$ 169,956</b>	<b>\$ 25,460</b>	<b>\$ 3,604,152</b>	<b>\$ 16,552,794</b>
<b>TOTAL EXPENSE</b>													
<b>TOTAL REVENUE</b>	<b>\$ 3,499,821</b>	<b>\$ 3,682,199</b>	<b>\$ 819,544</b>	<b>\$ 671,400</b>	<b>\$ 642,443</b>	<b>\$ 788,834</b>	<b>\$ 180,368</b>	<b>\$ 1,569,103</b>	<b>\$ 234,702</b>	<b>\$ 309,230</b>	<b>\$ 31,907</b>	<b>\$ 3,148,524</b>	<b>\$ 15,578,075</b>
<b>TOTAL EXPENSE</b>	<b>4,132,317</b>	<b>3,299,852</b>	<b>1,161,873</b>	<b>667,545</b>	<b>595,099</b>	<b>876,823</b>	<b>178,434</b>	<b>1,570,431</b>	<b>270,852</b>	<b>169,956</b>	<b>25,460</b>	<b>3,604,152</b>	<b>16,552,794</b>
<b>Change in Fund Balance</b>	<b>\$ (632,496)</b>	<b>\$ 382,347</b>	<b>\$ (342,329)</b>	<b>\$ 3,855</b>	<b>\$ 47,344</b>	<b>\$ (87,989)</b>	<b>\$ 1,934</b>	<b>\$ (1,328)</b>	<b>\$ (36,150)</b>	<b>\$ 139,274</b>	<b>\$ 6,447</b>	<b>\$ (455,628)</b>	<b>\$ (974,719)</b>

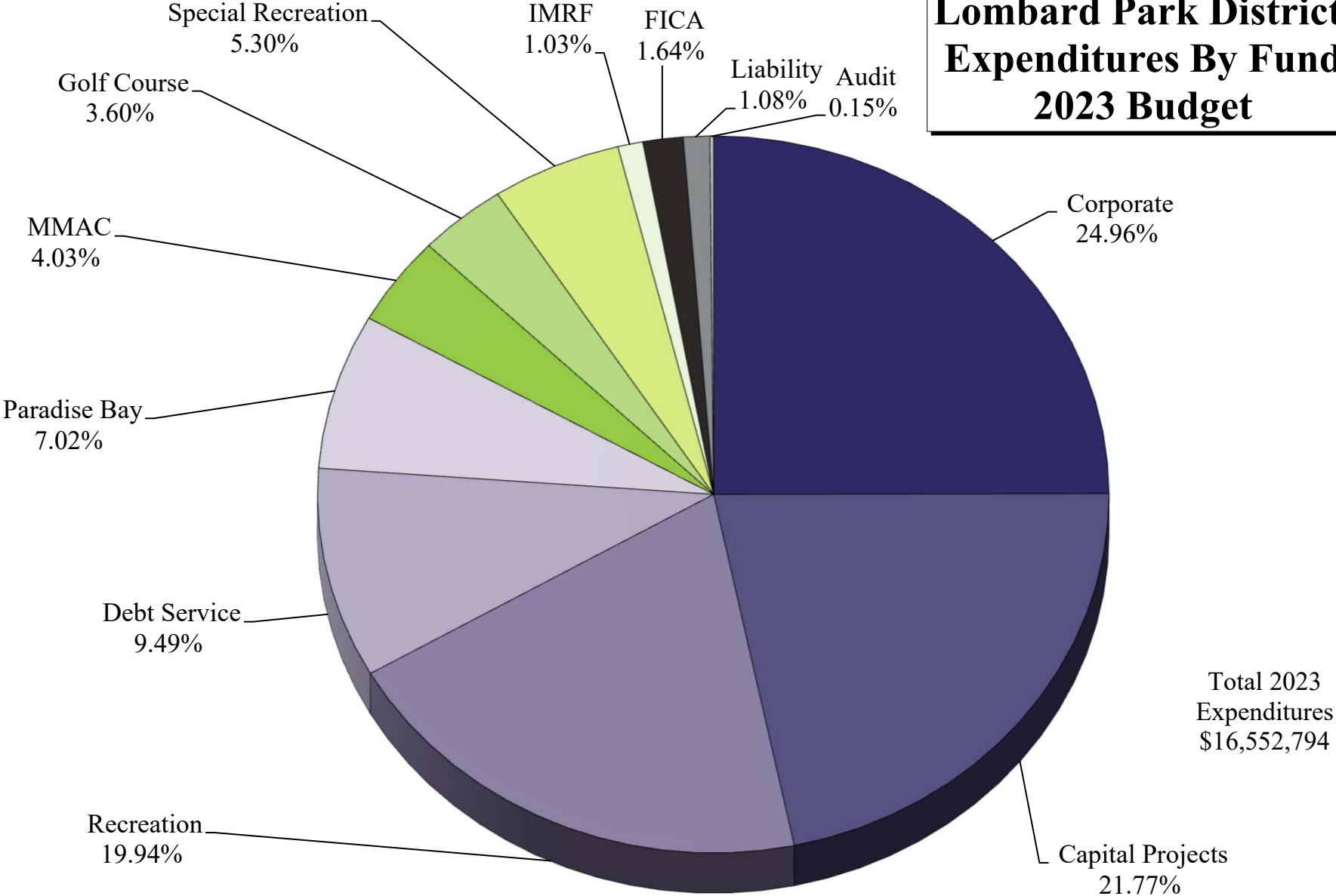
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**Lombard Park District  
Revenues By Fund  
2023 Budget**



Total 2023 Revenue  
\$15,578,075

# Lombard Park District Expenditures By Fund 2023 Budget



**Lombard Park District**  
**Consolidated - Proposed Budget Report**  
**Fiscal Year 2023**

Account Number	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023	Projected 2024	Projected 2025
<b>REVENUE</b>							
Corporate	\$ 3,109,820	\$ 2,986,048	\$ 3,248,137	\$ 3,504,297	\$ 3,499,821	\$ 3,589,483	\$ 3,697,275
Recreation	2,509,290	3,296,171	3,033,505	3,370,200	3,682,199	3,792,665	3,906,445
Paradise Bay	524,153	755,536	820,859	838,309	819,544	844,130	869,454
Madison Meadow Athletic Ctr	458,286	595,330	455,355	590,170	671,400	691,542	712,288
Lombard Golf Course	592,148	551,230	576,078	624,759	642,443	661,716	681,568
Special Recreation	611,735	640,400	629,791	647,404	788,834	807,924	827,476
Liability	168,907	168,794	165,844	170,935	180,368	189,386	198,856
Debt Service	1,495,512	1,515,107	1,490,851	1,532,487	1,569,103	1,616,176	1,664,661
F.I.C.A	223,371	225,776	216,706	223,241	234,702	242,917	251,419
I.M.R.F	291,152	293,422	283,144	294,338	309,230	320,053	331,255
Audit	15,726	15,898	15,743	16,183	31,907	33,502	35,177
Capital Projects	1,506,206	2,683,581	28,008	1,143,105	3,148,524	1,000,000	650,000
<b>TOTAL REVENUE</b>	<b>\$ 11,506,306</b>	<b>\$ 13,727,293</b>	<b>\$ 10,964,021</b>	<b>\$ 12,955,427</b>	<b>\$ 15,578,075</b>	<b>\$ 13,789,495</b>	<b>\$ 13,825,874</b>
<b>EXPENSE</b>							
Corporate	\$ 2,906,653	\$ 3,380,228	\$ 1,928,693	\$ 2,621,045	\$ 4,132,317	\$ 3,210,625	\$ 3,300,134
Recreation	2,304,239	2,944,799	2,181,485	2,977,035	3,299,852	3,382,348	3,483,819
Paradise Bay	542,684	940,418	802,814	938,449	1,161,873	1,190,920	1,226,647
Madison Meadow Athletic Ctr	457,892	588,068	429,245	581,124	667,545	684,234	704,761
Lombard Golf Course	544,678	541,279	434,963	567,363	595,099	609,976	628,276
Special Recreation	366,216	1,176,761	519,935	544,435	876,823	898,744	920,493
Liability	157,866	158,180	102,762	142,164	178,434	187,356	196,723
Debt Service	857,505	1,516,436	28,800	1,516,436	1,570,431	1,617,691	1,054,781
F.I.C.A.	202,245	247,411	181,451	253,801	270,852	278,978	288,742
I.M.R.F.	251,073	225,245	177,268	230,982	169,956	175,055	181,182
Audit	16,360	21,360	19,144	21,360	25,460	26,733	20,101
Capital Projects	1,705,292	2,815,058	871,557	1,146,125	3,604,152	650,000	682,500
<b>TOTAL EXPENSE</b>	<b>\$ 10,312,702</b>	<b>\$ 14,555,243</b>	<b>\$ 7,678,115</b>	<b>\$ 11,540,320</b>	<b>\$ 16,552,794</b>	<b>\$ 12,912,658</b>	<b>\$ 12,688,159</b>
<b>TOTAL REVENUE</b>	<b>\$ 11,506,306</b>	<b>\$ 13,727,293</b>	<b>\$ 10,964,021</b>	<b>\$ 12,955,427</b>	<b>\$ 15,578,075</b>	<b>\$ 13,789,495</b>	<b>\$ 13,825,874</b>
<b>TOTAL EXPENSE</b>	<b>10,312,702</b>	<b>14,555,243</b>	<b>7,678,115</b>	<b>11,540,320</b>	<b>16,552,794</b>	<b>12,912,658</b>	<b>12,688,159</b>
<b>Change in Fund Balance</b>	<b>\$ 1,193,604</b>	<b>\$ (827,950)</b>	<b>\$ 3,285,906</b>	<b>\$ 1,415,107</b>	<b>\$ (974,719)</b>	<b>\$ 876,837</b>	<b>\$ 1,137,714</b>



**Lombard Park District**  
**Consolidated by Type- Proposed Budget Report**  
**Fiscal Year 2023**

Account Number	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023	Projected 2023	Projected 2024
<b>REVENUE</b>							
Taxes	\$ 6,400,950	\$ 6,467,996	\$ 6,521,325	\$ 6,797,897	\$ 7,093,176	\$ 7,235,040	\$ 7,277,373
Interest	2,893	909	44,338	63,172	126,340	130,130	134,034
Fees & Admissions	1,146,111	1,361,824	1,320,649	1,473,562	1,497,123	1,542,037	1,588,298
Rentals	345,676	435,308	401,917	442,906	477,467	491,791	506,545
Merchandise for Resale	102,314	132,000	163,814	166,255	159,986	163,858	167,823
Donations	24,893	22,611	20,420	24,110	33,481	35,155	36,913
Grants	200,000	1,271,700	-	425,000	1,195,000	737,400	100,000
Sponsorships	26,250	34,000	35,500	36,700	39,800	41,193	42,635
Reimbursements & Contracts	107,378	115,906	85,693	132,336	138,614	143,465	148,487
TIFF Proceeds	82,930	84,090	42,843	84,090	84,090	87,033	90,079
Miscellaneous Income	175,057	34,083	188,313	214,463	131,574	136,179	140,945
Bond Proceeds	677,424	643,916	-	671,808	697,823	712,477	727,439
Interfund Transfers In	600,000	750,000	-	-	1,200,000	250,000	-
Program Fees	1,614,432	2,372,950	2,139,209	2,423,126	2,703,601	2,757,673	2,828,924
<b>TOTAL REVENUE</b>	<b>\$ 11,506,306</b>	<b>\$ 13,727,293</b>	<b>\$ 10,964,021</b>	<b>\$ 12,955,427</b>	<b>\$ 15,578,075</b>	<b>\$ 14,463,431</b>	<b>\$ 13,789,495</b>
<b>EXPENSE</b>							
Employee Expenses	4,370,760	4,942,387	3,847,931	4,978,973	5,268,132	\$ 5,426,176	\$ 5,588,961
Utilities	414,148	428,034	255,428	492,088	495,898	508,295	523,544
Repairs & Improvements	210,388	172,080	169,388	210,755	191,679	196,471	202,365
Supplies & Contracts	381,552	406,403	341,246	423,606	532,552	545,866	562,242
Grounds Supplies	153,831	184,000	147,364	191,465	218,750	224,219	230,945
Professional Services	68,758	193,131	45,635	150,673	250,636	256,902	264,609
Marketing & Public Relations	115,804	173,397	131,617	174,011	190,583	195,348	201,208
Permits & Licenses	3,804	3,225	3,903	3,903	4,150	4,254	4,381
Merchandise - Cost of Sales	40,653	65,933	85,332	87,461	90,530	92,793	95,577
Banking & Credit Card Fees	76,103	87,892	89,027	111,923	119,090	122,067	125,729
Special Recreation	312,981	321,241	334,890	334,890	353,635	362,476	373,350
Interfund Transfers Out	600,000	750,000	-	-	1,200,000	250,000	250,000
Miscellaneous Expense	32,418	56,654	25,258	40,815	26,819	27,489	28,314
Program Salaries	457,970	724,511	503,008	669,218	826,994	847,669	873,099
Program Supplies	135,466	179,471	120,371	170,373	197,519	202,457	208,531
Program Contractual Services	305,883	395,718	362,492	465,479	527,013	540,188	556,394
Capital Expenditures	1,005,662	3,139,800	783,089	942,254	3,197,559	1,934,548	1,993,114
2015 Bond	575,600	595,200	22,600	595,200	603,200	603,200	-
2014 Bond	275,750	-	-	-	-	-	-
2017 Bond	286,864	-	-	-	-	-	-
2019 Bond	10,600	-	-	-	-	-	-
2020 Bond	195,871	180,000	158,519	180,407	-	-	-
2021 Bond	281,838	1,267,687	251,016	1,028,346	566,610	336,492	-
2022 Bond	-	288,479	-	288,479	1,102,578	1,113,604	-
2023 Bond	-	-	-	-	588,867	570,000	1,003,217
<b>TOTAL EXPENSE</b>	<b>\$ 10,312,703</b>	<b>\$ 14,555,243</b>	<b>\$ 7,678,115</b>	<b>\$ 11,540,320</b>	<b>\$ 16,552,794</b>	<b>\$ 14,360,513</b>	<b>\$ 13,085,582</b>
<b>TOTAL REVENUE</b>	<b>\$ 11,506,306</b>	<b>\$ 13,727,293</b>	<b>\$ 10,964,021</b>	<b>\$ 12,955,427</b>	<b>\$ 15,578,075</b>	<b>\$ 14,463,431</b>	<b>\$ 13,789,495</b>
<b>TOTAL EXPENSE</b>	<b>10,312,703</b>	<b>14,555,243</b>	<b>7,678,115</b>	<b>11,540,320</b>	<b>16,552,794</b>	<b>14,360,513</b>	<b>13,085,582</b>
<b>Change in Fund Balance</b>	<b>\$ 1,193,603</b>	<b>\$ (827,950)</b>	<b>\$ 3,285,906</b>	<b>\$ 1,415,107</b>	<b>\$ (974,719)</b>	<b>\$ 102,918</b>	<b>\$ 703,913</b>

# Five-Year Financial Forecast

	Estimated Year End 2022	Budgeted		Projected		
		2023	2024	2025	2026	2027
<b>Revenue</b>						
Property Taxes	\$ 6,372,686	\$ 6,646,700	\$ 6,802,897	\$ 6,962,766	\$ 7,126,391	\$ 7,293,861
Bond Proceeds	643,916	697,823	704,801	711,849	718,968	726,157
Fees, Charges & Other Revenue	5,938,825	8,233,552	6,281,797	6,151,259	6,402,785	6,663,519
<b>Total Revenue</b>	<b>\$ 12,955,427</b>	<b>\$ 15,578,075</b>	<b>\$ 13,789,495</b>	<b>\$ 13,825,874</b>	<b>\$ 14,248,143</b>	<b>\$ 14,683,537</b>
<b>Expense</b>						
Total Expense	\$ 11,540,320	\$ 16,552,794	\$ 12,912,658	\$ 12,688,159	\$ 13,075,103	\$ 13,476,396
<b>Net Surplus (Deficit)</b>	<b>\$ 1,415,107</b>	<b>\$ (974,719)</b>	<b>\$ 876,837</b>	<b>\$ 1,137,714</b>	<b>\$ 1,173,040</b>	<b>\$ 1,207,141</b>
<b>Non-Spendable</b>						
Restricted	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Unrestricted	1,319,196	1,341,384	1,366,787	2,033,138	2,202,518	2,887,147
Assigned	3,184,034	3,413,952	3,886,527	3,962,943	4,039,358	4,173,299
Unassigned	4,221,223	3,624,877	4,003,736	4,434,009	4,864,283	5,329,050
Est. Fund Balance - Beg. Of Year	\$ 8,086,813	\$ 9,501,920	\$ 8,527,201	\$ 9,404,038	\$ 10,541,752	\$ 11,714,792
Est. Fund Balance - End of Year	\$ 9,501,920	\$ 8,527,201	\$ 9,404,038	\$ 10,541,752	\$ 11,714,792	\$ 12,921,934

Projections are a blend of historical trends, net of inter-fund transfers, expenditure guidelines of 2.5% increase, CPI of 2.35% increase, CPI projections, debt payments and tax cap limits.

## 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, which are:

- The Corporate and Recreation Funds restricts a portion of fund balance based on the amount of deferred property tax revenue at fiscal year-end. The Corporate and Recreation Funds assign 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 overall fund balance for the District is anticipated to decrease by 10.26% in 2023 due to a substantial investment in capital however all funds are planned to be in a surplus position at the end of 2023. 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.

Major changes to fund balance include the following: the Corporate Fund is budgeted to decrease by 15% due to an interfund transfer to the Capital Fund to cover the shortfall for the Four Seasons project and other capital expenditures, the Special Recreation Fund is budgeted to decrease 13% due to the large investment in ADA related expenses from the 2021 ADA audit and the ADA portion of the Four Season project, the FICA fund is budgeted to decrease 32% due to increases in wages and the Capital Projects Fund is budgeted to decrease 62% due to the substantial investment in capital mentioned previously. Finally, the 2021 and 2022 General Obligation GO Bond proceeds will be spent in 2023 as per spend down estimates.

**Lombard Park District  
Projected Fund Balances**

**As of Audited December 31, 2021; Projected December 31, 2022 and Budgeted December 31, 2023**

FUND EQUITY	Audit 2021	2022 Increase/ (Decrease)	2022 Year End Fund Balance	2023 Increase/ (Decrease)	2023 Year End Fund Balance	% Change 2022 Projected Year End Versus 2023 Budgeted Year End
Corporate	\$ 3,450,937	\$ 883,252	\$ 4,334,189	\$ (632,496)	\$ 3,701,693	-14.6%
Recreation, Pool, Golf & MMAC	2,748,573	359,466	3,108,039	91,217	3,199,256	2.9%
Special Recreation	564,713	102,969	667,682	(87,989)	579,693	-13.2%
Liability	122,840	28,771	151,611	1,934	153,545	1.3%
Debt Service	203,036	16,051	219,087	(1,328)	217,759	-0.6%
F.I.C.A	143,526	(30,560)	112,966	(36,150)	76,816	-32.0%
I.M.R.F.	101,701	63,356	165,057	139,274	304,331	84.4%
Audit	7,970	(5,177)	2,793	6,447	9,240	230.8%
Capital Projects (1)	173,500	(97,504)	75,995	138,701	214,696	-61.5%
	<b>\$ 7,516,796</b>	<b>\$ 1,320,623</b>	<b>\$ 8,837,419</b>	<b>\$ (380,390)</b>	<b>\$ 8,457,029</b>	<b>-4.3%</b>

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

Bond Proceeds	Audit 2021	2022 Increase/ (Decrease)	2022 Year End Fund Balance	2023 Increase/ (Decrease)	2023 Year End Fund Balance
2020 GO Bond	174,431	(180,407)	(5,976)	-	(5,976)
2021 GO Bond	395,587	(108,438)	287,149	(290,710)	(3,562)
2022 GO Bond	-	383,329	383,329	(412,575)	(29,246)
2023 GO Bond (1)	-	-	-	108,956	108,956
	<b>\$ 8,086,813</b>	<b>\$ 1,415,107</b>	<b>\$ 9,501,920</b>	<b>\$ (974,719)</b>	<b>\$ 8,527,201</b>

(1) The 2023 Year End Fund Balance for the 2023 GO Bonds includes \$132,300 for the June 2024 Bond Interest payment.

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## **Lombard Park District**

### **2023 Goals & Objectives – Preliminary Draft to Board**

**Goals & Objectives are developed by Staff and Board of Park Commissioners**

#### **Goals & Objectives carried over from 2022**

The Mission of the Lombard Park District is “providing quality recreation opportunities for people to enjoy life.” The Vision of the Lombard Park District is to “strive to provide exceptional parks and quality recreation opportunities for our community to learn, play and grow.” All operations of the District are also committed to instill the values of public trust, human dignity, environmental preservation, and customer satisfaction.

#### **2022 Summary**

The District established 119 goals in 2022 and as of October 25 staff had accomplished 64% of them. Those goals that were established in 2022 and were not completed will rollover to 2023. A summary of the 2022 Goals & Objectives can be found in the Appendix.

#### **Districtwide**

##### **Enhance the image and general operations of the LPD:**

1. Evaluate pool concession menu items. (2/23)
2. Restructure MMAC part-time positions for fitness and registration desk. (3/23)
3. Review job descriptions. (5/23)
4. Facility YouTube videos for Paradise Bay Water Park & Madison Meadow Athletic Center. (6/23) – Rollover
5. Create a more user-friendly Paradise Bay landing page with valuable resources for pool guest. (6/23)
6. Research EV charging stations for MMAC parking lot. (8/23)
7. Update SKRC office equipment as needed. (11/23)

8. Create new email signatures for Lombard Park District staff members; MMAC, Paradise Bay Water Park, Lombard Golf Course, LPD General. (12/23) – Rollover
9. Complete OSLAD grant project at Four Seasons. (12/23) – Rollover
10. Refresh photos on District websites (lombardparks.com, lombardgolfcourse.com, mmaclombard.com, lombardlilactime.com). (12/23)

## **Recreation**

### **Provide a wide range of quality leisure services to the residents of the Lombard Park District:**

11. Update Winter Carnival by making it a Frozen Fest with more winter themed activities. (3/23)
12. Develop additional special events for the 2023 pool season. (4/23)
13. Grow the Mutt Strut by adding activities to the event. (5/23)
14. Develop Play in the Park special event, to include vendors, and park district/community activities. (7/23)
15. Enhance Movie & Concert Series by adding themed activities at events. (8/23)
16. Create pop-up parties/events/programs and neighborhood parks. (8/23)
17. Research MMAC studio rental packages and options. (9/23)
18. Research corporate MMAC fitness memberships. (9/23)
19. Research/expand adult programming. (9/23)
20. Create seasonal programs/events for Lombard Golf Course (wine tasting, paint and pours, etc.). (10/23)
21. Expand the fine arts by adding a third instructor and offering at least one drawing mixed media program. (10/23)
22. Develop seasonal open house events. (10/23)
23. Add a Thanksgiving themed golf outing at Lombard Golf Course. (11/23)
24. Replace Polar Express Story-Time Train with an in-house holiday trolley event. (12/23)
25. Increase number of service-oriented opportunities for teens. (12/23)
26. Increase theatre performance opportunities. (12/23)

**Improve overall efficiency and effectiveness of the Districts specialized facilities and operations:**

27. Streamline pool staff hiring process. (1/23)
28. Reorganize and digitize pool birthday party registration system. (2/23)
29. Redesign Swim Lesson report cards. (2/23)
30. Redevelop Aquatic Manager Manual for 2023 season. (3/23)
31. Develop turf procedures for rental staff to follow during shift. (3/23)
32. Develop a program manual for part-time and full-time travel softball. (4/23)
33. Develop and distribute MMAC member survey. (4/23)
34. Update the Recreation Program Plan. (4/23)
35. Offer automatic billing for Day Camp (like Club Rec). (5/23)
36. **Research ways to use TimePro for remote clock in/out for satellite staff. (5/23) – Rollover**
37. Streamline Rams Camps paperwork and registration process. (6/23)
38. Update Kiddie Campus evaluation survey. (6/23)
39. Redesign pool staff evaluation process. (7/23)
40. Enhance recreation internship program. (9/23)
41. Develop and distribute pool post season staff survey. (9/23)
42. Work with golf professional to revamp private and small group lessons. Increase lessons by 10%. (10/23)
43. Inventory, organize, and replenish sports equipment for Youth Basketball and Youth Softball. (10/23)
44. Develop and distribute post season Garden Plot survey. (12/23)
45. Hold quarterly team building with early childhood staff. (12/23).
46. Review CAPRA reaccreditation requirements to stay up to date with standards and incorporate and streamline process. (12/23)
47. Coordinate a joint affiliate meeting with Falcons, Firebirds and LBL in addition to individual meetings. (12/23)
48. Attend 2-3 graphic design/photography/social media related webinars or conferences. (12/23)



49. Investigate the need and purpose of a vehicle tracking system. (12/23) – Rollover

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

50. With Marketing Manager, develop a Kiddie Campus pamphlet, to distribute at area events. (1/23) - Rollover

51. With Marketing Manager, revamp Kiddie Campus pages on Lombard Park District website. (2/23)

52. Develop LPD employment benefits campaign. (6/23)

53. Conduct a survey to residents regarding the printing of seasonal Activity Guides. (7/23)

54. Continue to increase golf promotions, events, and programs at Lombard Golf Course. (10/23)

55. USPS every Door Direct for Lombard Golf Course to reach our target audience with five miles. (10/23) – Rollover

56. Work with marketing team to develop and execute marketing plan for Lombard Golf Course. (12/23)

57. Increase social media following by 10% by utilizing social media features such as reels, stories, polls, photos, and videos. (12/23)

58. Create the Districtwide Brand Identity Manual, distribute to staff to allow for correct brand usage. (12/23)

**Grounds and Facilities**

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

59. Add one additional multi-flow on hole three approach at LGC. (3/23)

60. Install Multi-flow on right side of hole two fairway at LGC. (3/23)

61. Fill in all golf course low areas where old drain tiles were installed with dirt and seed. (3/23)

62. Enhance golf operations fleet with purchase of new Heavy Duty gas cart to replace beverage cart. (5/23)

63. Enhance golf fleet with purchase of one John Deere 4066r Compact Utility tractor to replace three old tractors. (5/23)

64. Continue to increase green speed by Verti-cutting, rolling and topdressing more often. Start in early spring and continue throughout the entire season. (10/23)

65. Install multi-flow on the middle of eight fairway at LGC. (12/23)

## **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:**

- 66. Prepare tracking for utilities billing. (3/23)
- 67. Standardize AR process for affiliate billing. (3/23)
- 68. Audit AP vendors for current W9 and request Vendor Information Reporting. (6/23)
- 69. Update the current Application of Authority to dispose of local records. (10/23) – Rollover
- 70. Support financial software transition. (12/23)
- 71. Research, choose, and begin implementing new financial software. (12/23)
- 72. Establish Lombard Park District Foundation. (12/23) – Rollover

**Investigate outside sources of revenue:**

- 73. Secure \$40,000 in Sponsorship for 2023. (12/23)

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

- 74. Redevelop timeline for pool staff training schedule. (1/23)
- 75. Offer indoor winter training opportunities for in-house Girls Youth Softball. (3/23)
- 76. Work with Human Resources to implement new HRIS. (3/23)
- 77. Develop staff training video for Adult Softball and Baseball. (4/23)
- 78. Introduce monthly registration software tips and training at recreation staff meetings. (4/23)
- 79. Train Spanish speaking employees from the Parks department, to obtain the Pesticide Applicator license. (4/23) – Rollover
- 80. Create in-house developed new-hire orientation video. (5/23) – Rollover
- 81. Provide an additional training to Early Childhood summer season staff to include use of equipment, sanitation, clean-up, playground and sandbox inspection, and allergy training. Expand training to two days. (6/23)

82. Ensure compliance with PDRMA's requirements for cyber coverage renewal. (6/23)
83. Research Group Training program at the MMAC. (8/23)
84. Research options for a sports specific training program for volunteer coaches. (8/23)
85. Benefits Fair. (9/23)
86. Develop staff training video for youth basketball. (11/23)
87. Execute staff hiring and enhance preseason training for Youth Basketball staff. (12/23)
88. Conduct a Youth Basketball volunteer coach training and preseason coach clinic. (12/23)
89. Provide five educational staff trainings a year to Kiddie Campus staff. (12/23)
90. **Districtwide audit of employees keys. (12/23) – Rollover**
91. Organize and form new health and wellness or green team committee. (12/23)
92. **Encourage staff workplace safety. Enroll and participate in PDRMA online and resident training programs. (12/23) – Rollover**

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**Lombard Park District  
Estimated 2022 Tax Levy  
2023 Proposed Budget**

The Lombard Park District total property tax extension for the 2021 tax year (collectible during 2022) amounted to \$6,372,686. It consisted of the C.P.I. increase (as determined by the Office of the DuPage County Clerk) of 1.4%, area growth that resulted from annexations, plus \$1,532,487 for Bonds and Interest. The Clerk’s Office has advised us that for the 2022 tax year (collectible during 2023) the maximum increase available to the District is 5% (the change in the DuPage County Consumer Price Index during 2022) or \$208,998. This total equals the District’s Capped Funds (less Bond and Interest as well as Special Recreation and aggregate refunds) multiplied by 5%. The total anticipated tax revenue of \$4,367,004 (net of Bonds & Interest, the Special Recreation levy and aggregate refunds) does not include any adjustment for growth in the community. For purposes of the 2023 Proposed Budget, staff understands the growth factor could be around 5.0%. Staff has conservatively based the tax computations in the various funds on a total estimated levy of \$4,367,004 considering a growth factor of 0.0%, an overall increase of 5% over last year. When the final Equalized Assessed Valuation (EAV) is determined (sometime in March 2023), the District will know exactly what the growth component is and will place those additional funds in the Corporate Fund.

With Board approval, staff will levy for a 6.53% increase in the tax levy over last year. This enables the Park District to get as much of the available growth factor. To attain the full 6.53% increase in tax levy, the growth component would need to increase by 1.53%. The tax revenue for this budget is based only on the CPI increase of 5%.

Staff estimates that due to the Tax Cap Limitation Act, the final Park District levy rate will be approximately .3828 (down from .3938 in 2021) per \$100 of equalized assessed valuation (Budgeted Tax Proceeds divided by Estimated EAV = \$6,646,700/\$1,736,167,146\*100 = .3828). This is based on a 5% change in EAV during 2022, 5% CPI increase and estimated new construction. A breakdown of tax bills for the average homeowner is as follows:

Home Valued At:	Assessed Value	Less Homestead Exemption	2022 Estimated Tax Rate	2022 Estimated Tax Bill
300,000	99,000	94,000	0.3828	359.83
325,000	107,250	102,250	0.3828	391.41
350,000	115,500	110,500	0.3828	422.99
375,000	123,750	118,750	0.3828	454.58
400,000	132,000	127,000	0.3828	486.16
500,000	165,000	160,000	0.3828	612.48
600,000	198,000	193,000	0.3828	738.80

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**Lombard Park District  
2023 Proposed Budget  
Corporate Fund – 05**

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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 as well as Administrative service expenditures.

The Corporate Fund was budgeted for a loss of \$394,180 in 2022 however staff is currently projecting a surplus of nearly \$885,000 at year-end. This surplus is mainly due to additional tax receipts received over budgeted figures and the elimination of the capital transfer needed to cover the shortfall within the Capital Fund. There was also an unforeseen increase in interest rates in 2022, which generated a fair amount of interest revenue. Donations in the Corporate Fund were also stronger than expected due to strong sales in memorial bricks & trees as well as our annual plant sale. The District also received a \$158,700 reimbursement from DuPage County for COVID-19 related expenses. As stated in the Transmittal Letter, staff went to great lengths to control costs throughout 2022. This is evident in evolving partnerships such as the purchase of road salt, a joint use agreement for purchase gasoline and diesel, cooperative tree work and pond maintenance.



In 2023, the General Center (00) of the Corporate Budget, staff is budgeting for an increase in current real estate taxes due to a 5% increase in CPI and as well as the capture of new construction growth, according to both York and Milton Townships. An increase in Personal Property Replacement Tax (PPRT) over the 2022 budget was also included based on information received from the State in July. Interest revenue was budgeted for further increases in 2023 due to consistent interest rate hikes and reinvestment of idle cash.

The Administrative Center (05) of the Corporate Budget is presented next. Employee Expenses in this budget area cover most of the administrative personnel salaries and wages, as well as all the maintenance personnel benefits. Staff is estimating an increase in salaries and wages due to minimum wage increases on January 1, 2023, an annual wage increase of 5%, as well as increases in PDRMA health benefits. Computer supplies, software and contracts are increasing due to new cybersecurity requirements, additional Office 365 licenses and HR recruiting software. In the 2023 budget, an interfund transfer expense will provide \$1,200,000 to the Capital Projects fund

for capital improvements.

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. This includes staff salaries, maintenance of the Sunset Knoll Maintenance Building, the Administration Office and Lilacia Park Coach House, Greenhouse and Maintenance Shed. The Overtime (1025) reflects additional hours spent with mowing, snow removal, staff call-in for alarms or service, event setup / takedown and Stage delivery & pickup. In 2023, salaries & wages are estimated to

increase by 5% and wages have been budgeted to account for the increase in minimum wage. Travel, Meeting & Conferences will not be attended in 2023 however continuing education will be increasing to account for a Parks staff member obtaining a welding certificate.

Staff planned for increases in supplies and services based on inflation when compared to the 2022 budget. Utilities were budgeted by analyzing current utility trends and applying a 3-5% increase except for water which was budgeted with a 2.48% increase per the Village of Lombard.

The District continues its intergovernmental agreement with the Village of Lombard for the purchase of gasoline, diesel, pavement salt, and torch gas cylinder rentals. This agreement served both parties well since starting in 2016. The 2023 budget does reflect a \$0.10 gallon increase in the gasoline & diesel agreement. Historical data was used to determine Facility Repairs (1400) budget for 2023, which include reoccurring expenses such as: irrigation contract, facilities inspections, and backflow preventers.

Unforeseen repairs that need immediate response are also budgeted in facility repairs. Historical data was also drove increases to both Maintenance of Trucks & Tractors (1525 & 1530). This was based on repairs needed to maintain aging equipment. Chemicals (1700) is budgeted with a 400% increase due to the type of fertilizer we're now using, increasing the number of acres being treated, and the increase in cost for these products. Stump & Tree Removal (1825) is increasing 44% due to a hazardous tree inventory conducted in 2022, identifying trees that require immediate removal.

The Buildings Center (15) of the Corporate Budget is presented and accounts for building maintenance and recycling. Building expenses (1405) is increasing based on historical data and the need to repair aging infrastructure.

Next, in the Corporate Fund is the Horticulture Center (05-20). Expenditures for the Horticulturalist are presented here along with her salary. Buy a Brick and Memorials are budgeted to increase due to the increases we are experiencing in memorial supplies for bricks, trees, benches and plaques in the last three years. The Plant Sale (0700) continues to flourish with new offerings each year, we plan to see another increase in 2023 due to popularity of the event. Most of the Supplies expended in this budget area are for District-wide materials and have been budgeted using a 3 year average however inflation has resulted in further increases in the 2023 budget.

Finally, Facilities (25) within the Corporate Fund are presented. Staff is projecting a 2.48% increase in water rates and other utilities were budgeted with a 3-5% increase based on information staff has gathered.

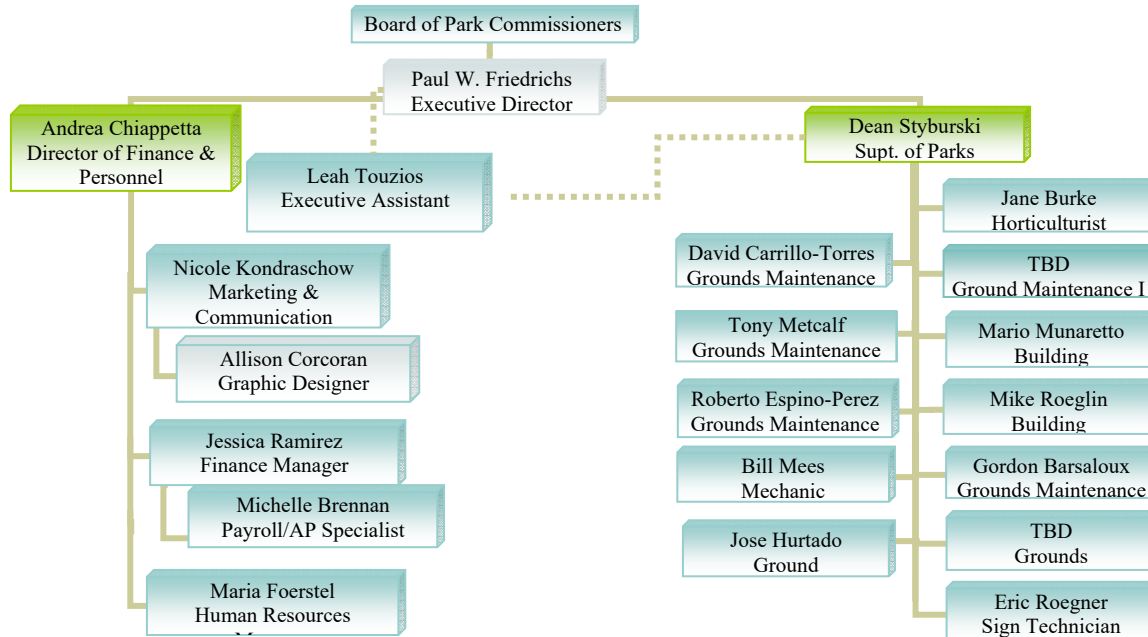




	Actual 2019	Actual 2020	Actual 2021	Estimated 2022	Proposed 2023
<b><u>General</u></b>					
Number of Full-Time	35.0	34.5	35.0	35	35
Number of Full-Time Equivalent (FTE)	98.5	68.8	84.9	94.8	99.9

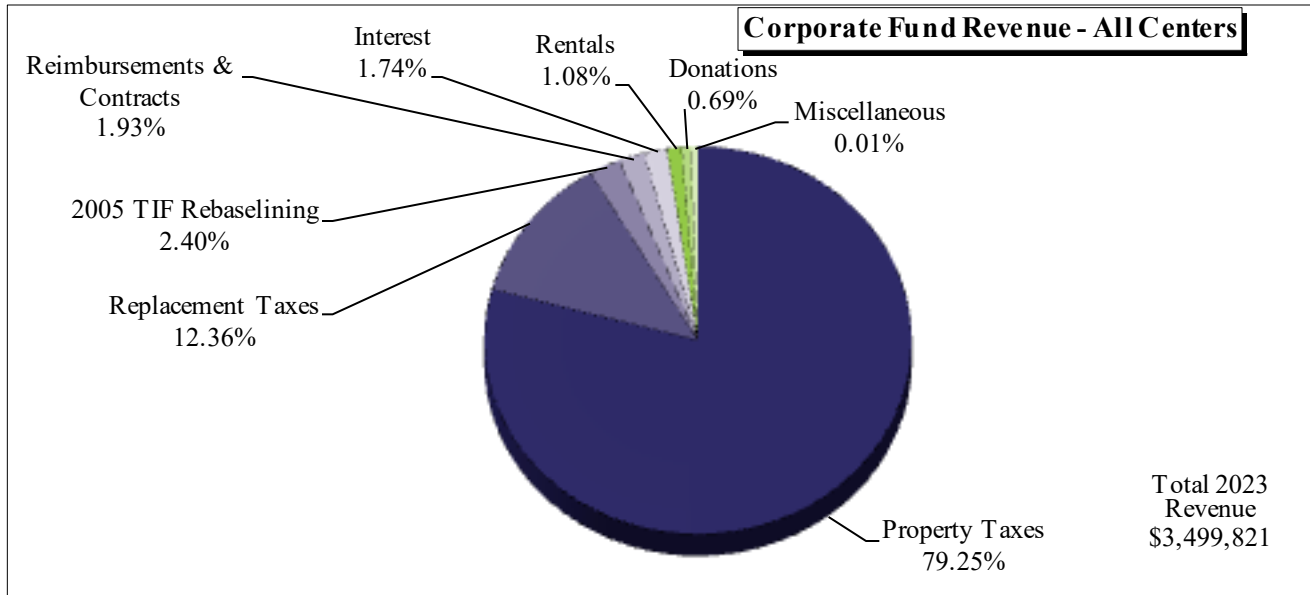
<b><u>Administration</u></b>					
Number of Electronic Followers	9,368	11,188	12,528	13,700	15,000
Number of Visits to Website	241,222	249,347	290,881	319,900	351,000
Number of FOIA Requests	15	10	9	14	11
Number of Wage and Tip Statements (W-2) Issued	471	294	328	450	470
Number of Accounts Payable Checks	1,308	1,029	922	1,106	1,048
Number of P-Card Transactions	3,157	2,294	2,826	3,450	3,500

<b><u>Operating, Building, Horticulture, &amp; Facilities</u></b>					
Maintenance Cost per Acre	\$ 3,194	\$ 2,770	\$ 3,208	\$ 3,624	\$ 3,937
Total Acres	458	458	458	458	458
Number of Athletic Fields	38	38	38	38	38
Number of Playgrounds	17	17	17	17	17
Building Square Footage	113,550	113,550	113,550	113,550	113,550



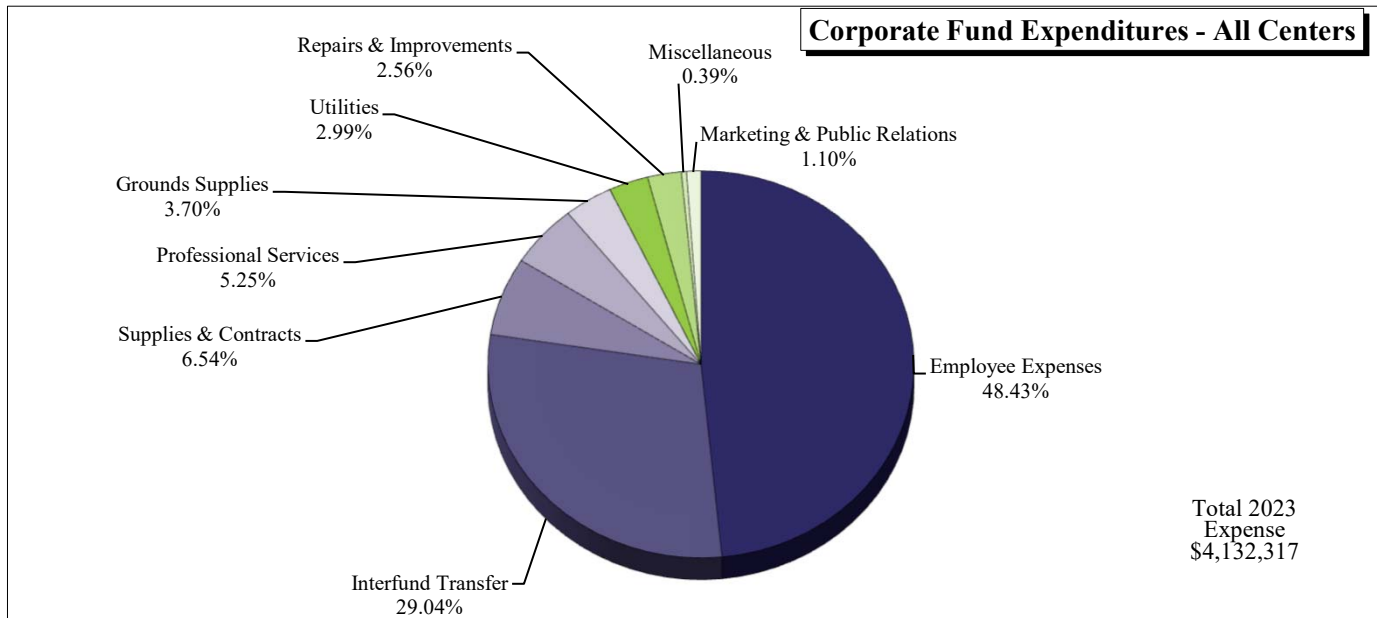
**LOMBARD PARK DISTRICT  
CORPORATE FUND REVENUE - ALL CENTERS  
PROPOSED BUDGET 2023**

Revenue Source	Budget Amount 2023	Percent of Total	Increase (Decrease) From Budget 2022	Percent of Increase (Decrease)
Property Taxes	\$ 2,773,451	79.25%	\$ 187,875	7.27%
Replacement Taxes	432,443	12.36%	250,124	137.19%
2005 TIF Rebaselining	84,090	2.40%	-	0.00%
Reimbursements & Contracts	67,707	1.93%	2,348	3.59%
Interest	61,000	1.74%	60,544	13277.19%
Rentals	37,800	1.08%	207	0.55%
Donations	24,030	0.69%	8,375	0.00%
Miscellaneous	19,300	0.55%	4,300	28.67%
	<b>\$ 3,499,821</b>	<b>100.00%</b>	<b>\$ 513,773</b>	<b>17.21%</b>



**LOMBARD PARK DISTRICT  
CORPORATE FUND EXPENDITURES - ALL CENTERS  
PROPOSED BUDGET 2023**

<b>Expenditure</b>	<b>Budget Amount 2023</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2022</b>	<b>Percent of Increase (Decrease)</b>
Employee Expenses	\$ 2,001,329	48.43%	\$ 150,370	8.12%
Interfund Transfer	1,200,000	29.04%	450,000	60.00%
Supplies & Contracts	270,319	6.54%	85,836	46.53%
Professional Services	216,926	5.25%	52,430	31.87%
Grounds Supplies	152,750	3.70%	25,250	19.80%
Utilities	123,712	2.99%	7,659	6.60%
Repairs & Improvements	105,729	2.56%	5,729	5.73%
Miscellaneous	16,092	0.39%	(29,233)	-64.50%
Marketing & Public Relations	45,460	1.10%	4,048	9.77%
	<b>\$ 4,132,317</b>	<b>100.00%</b>	<b>\$ 752,089</b>	<b>22.25%</b>



**Lombard Park District  
Fund Summary - Proposed Budget Report  
Corporate Fund - 05  
Fiscal Year 2023**

Account Number	Actual 2020	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023
<b>REVENUE</b>						
210 Taxes	\$ 2,560,340	\$ 2,765,019	\$ 2,767,895	\$ 2,906,348	\$ 3,079,233	\$ 3,205,894
220 Interest	39,148	1,433	456	22,176	30,711	61,000
240 Rentals	36,822	36,996	37,593	29,815	39,215	37,800
330 Donations	12,692	16,738	15,655	19,159	22,849	24,030
340 Reimbursements & Contracts	61,126	63,662	65,359	56,930	64,394	67,707
350 TIFF Proceeds	83,545	82,930	84,090	42,843	84,090	84,090
360 Miscellaneous Income	36,569	143,041	15,000	170,867	183,806	19,300
<b>TOTAL REVENUE</b>	<b>\$ 2,830,242</b>	<b>\$ 3,109,820</b>	<b>\$ 2,986,048</b>	<b>\$ 3,248,137</b>	<b>\$ 3,504,297</b>	<b>\$ 3,499,821</b>
<b>EXPENSE</b>						
510 Employee Expenses	\$ 1,462,798	\$ 1,671,270	\$ 1,850,959	\$ 1,413,156	\$ 1,853,538	\$ 2,001,329
520 Utilities	103,372	114,423	116,053	62,685	121,809	123,712
530 Repairs & Improvements	67,729	107,350	100,000	86,896	99,216	105,729
540 Supplies & Contracts	167,810	204,994	184,483	183,602	223,012	270,319
550 Grounds Supplies	133,030	105,638	127,500	113,333	134,515	152,750
560 Professional Services	51,261	46,537	164,496	23,992	121,063	216,926
610 Marketing & Public Relations	22,607	32,315	41,412	29,081	38,565	45,460
640 Banking & Credit Card Fees	36	505	1,200	792	1,328	1,920
660 Interfund Transfers Out	340,000	600,000	750,000	-	-	1,200,000
670 Miscellaneous Expense	20,495	23,621	44,125	15,156	28,000	14,172
<b>TOTAL EXPENSE</b>	<b>\$ 2,369,139</b>	<b>\$ 2,906,653</b>	<b>\$ 3,380,228</b>	<b>\$ 1,928,693</b>	<b>\$ 2,621,045</b>	<b>\$ 4,132,317</b>
<b>TOTAL REVENUE</b>	<b>\$ 2,830,242</b>	<b>\$ 3,109,820</b>	<b>\$ 2,986,048</b>	<b>\$ 3,248,137</b>	<b>\$ 3,504,297</b>	<b>\$ 3,499,821</b>
<b>TOTAL EXPENSE</b>	<b>2,369,139</b>	<b>2,906,653</b>	<b>3,380,228</b>	<b>1,928,693</b>	<b>2,621,045</b>	<b>4,132,317</b>
<b>Change in Fund Balance</b>	<b>\$ 461,103</b>	<b>\$ 203,166</b>	<b>\$ (394,180)</b>	<b>\$ 1,319,444</b>	<b>\$ 883,252</b>	<b>\$ (632,496)</b>

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
05-00-00-210-0405	REAL ESTATE TAXES - CURRENT	2,441,552	2,555,424	2,583,471	2,594,427	2,666,883	2,772,701	7%
05-00-00-210-0410	REAL ESTATE TAX-PRIOR YEAR(S)	137	1,303	2,105	63	500	750	(64%)
05-00-00-210-0415	PERSONAL PROPERTY REPLC. TAX	118,649	208,291	182,319	311,856	411,850	432,443	137%
TOTAL TAXES		2,560,338	2,765,018	2,767,895	2,906,346	3,079,233	3,205,894	15%
INTEREST								
05-00-00-220-0450	INVESTMENT INTEREST	39,147	1,433	456	21,965	30,500	61,000	277%
05-00-00-220-0455	REAL ESTATE TAX INTEREST	0	0	0	210	210	0	0%
TOTAL INTEREST		39,147	1,433	456	22,175	30,710	61,000	277%
GRANTS AND DONATIONS								
05-00-00-330-0640	GRANTS AND DONATIONS	1,100	0	0	0	0	0	0%
TOTAL GRANTS AND DONATIONS		1,100	0	0	0	0	0	0%
REIMBURSEMENTS & CONTRACTS								
05-00-00-340-0730	REIMBURSEMENT - SD #44	11,019	11,937	11,951	3,522	10,986	12,549	5%
05-00-00-340-0735	REIMBURSEMENT-LOMBARD BASEBALL	9,650	9,650	9,650	9,650	9,650	9,650	0%
05-00-00-340-0780	CELL TOWER	40,456	42,074	43,758	43,757	43,757	45,508	3%
TOTAL REIMBURSEMENTS & CONTRACTS		61,125	63,661	65,359	56,929	64,393	67,707	3%
TIFF PROCEEDS								
05-00-00-350-0805	ST. CHARLES TIFF-REBASE LINING	83,545	82,929	84,090	42,842	84,090	84,090	0%
TOTAL TIFF PROCEEDS		83,545	82,929	84,090	42,842	84,090	84,090	0%
OTHER INCOME								
05-00-00-360-0870	RECYCLING	0	1,845	0	703	800	1,300	0%
05-00-00-360-0875	MISCELLANEOUS	36,569	140,936	15,000	161,157	174,000	18,000	20%
TOTAL OTHER INCOME		36,569	142,781	15,000	161,860	174,800	19,300	28%
TOTAL GENERAL		2,781,824	3,055,822	2,932,800	3,190,152	3,433,226	3,437,991	17%
TOTAL REVENUES: GENERAL		2,781,824	3,055,822	2,932,800	3,190,152	3,433,226	3,437,991	17%
OPERATING REVENUES								

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>OPERATING</b>								
<b>GENERAL</b>								
<b>OTHER INCOME</b>								
05-10-00-360-0875	MISCELLANEOUS	0	259	0	9,006	9,006	0	0%
TOTAL OTHER INCOME		0	259	0	9,006	9,006	0	0%
TOTAL GENERAL		0	259	0	9,006	9,006	0	0%
TOTAL REVENUES: OPERATING		0	259	0	9,006	9,006	0	0%
<b>HORTICULTURE</b>								
<b>REVENUES</b>								
<b>GENERAL</b>								
<b>DONATIONS</b>								
05-20-00-330-0650	BUY A BRICK	4,875	7,275	5,000	6,725	7,525	6,558	31%
05-20-00-330-0655	MEMORIALS/DONATIONS	6,717	3,125	4,000	5,110	8,000	10,000	150%
05-20-00-330-0700	PLANT SALE	0	6,338	6,655	7,323	7,323	7,472	12%
TOTAL DONATIONS		11,592	16,738	15,655	19,158	22,848	24,030	53%
TOTAL GENERAL		11,592	16,738	15,655	19,158	22,848	24,030	53%
TOTAL REVENUES: HORTICULTURE		11,592	16,738	15,655	19,158	22,848	24,030	53%
<b>FACILITIES</b>								
<b>REVENUES</b>								
<b>541 E. MADISON</b>								
<b>RENTALS</b>								
05-25-05-240-0550	RENTAL PROPERTY	13,200	13,200	13,266	9,900	13,300	13,800	4%
TOTAL RENTALS		13,200	13,200	13,266	9,900	13,300	13,800	4%
TOTAL 541 E. MADISON		13,200	13,200	13,266	9,900	13,300	13,800	4%
<b>545 E. MADISON</b>								
<b>RENTALS</b>								
05-25-06-240-0550	RENTAL PROPERTY	23,622	23,796	24,327	19,915	25,915	24,000	(1%)
TOTAL RENTALS		23,622	23,796	24,327	19,915	25,915	24,000	(1%)
TOTAL 545 E. MADISON		23,622	23,796	24,327	19,915	25,915	24,000	(1%)
TOTAL REVENUES: FACILITIES		36,822	36,996	37,593	29,815	39,215	37,800	0%
<b>GENERAL</b>								
<b>EXPENSES</b>								

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>GENERAL</b>								
<b>GENERAL</b>								
<b>INTERFUND TRANSFER</b>								
05-00-00-660-0915	TRANSFER TO/FROM IMRF FUND	340,000	0	0	0	0	0	0%
TOTAL INTERFUND TRANSFER		340,000	0	0	0	0	0	0%
TOTAL GENERAL		340,000	0	0	0	0	0	0%
TOTAL GENERAL		340,000	0	0	0	0	0	0%
<b>ADMINSTRATION</b>								
<b>EXPENSES</b>								
<b>GENERAL</b>								
<b>EMPLOYEE EXPENSES</b>								
05-05-00-510-1000	SALARIES & WAGES FT	368,053	413,186	422,252	318,300	435,300	447,898	6%
05-05-00-510-1020	SALARIES & WAGES PT CLERICAL	3,913	3,663	18,840	6,277	6,790	22,480	19%
05-05-00-510-1110	MEDICAL INSURANCE PREMIUM	266,272	280,031	319,159	231,310	277,897	319,223	0%
05-05-00-510-1115	EAP	1,069	1,023	1,210	733	980	936	(22%)
05-05-00-510-1120	LIFE INSURANCE	4,569	3,288	3,774	2,542	3,428	3,545	(6%)
05-05-00-510-1125	DENTAL INSURANCE	14,673	14,130	15,455	11,048	14,754	15,478	0%
05-05-00-510-1200	UNIFORMS	0	517	825	450	825	915	10%
05-05-00-510-1205	WORKSHOPS & SEMINARS	1,773	1,225	3,000	370	1,500	3,000	0%
05-05-00-510-1210	TRAVEL, MEETING & CONFERENCES	8,152	7,304	25,279	14,262	20,000	27,745	9%
05-05-00-510-1220	IN-HOUSE TRAINING	249	0	200	0	0	200	0%
05-05-00-510-1225	PROFESSIONAL MEMBERSHIPS	11,318	11,252	13,380	12,489	13,000	13,635	1%
05-05-00-510-1230	MILEAGE REIMBURSEMENT	338	746	600	529	600	800	33%
05-05-00-510-1235	PARK DISTRICT LICENSE PLATES	54	54	121	0	54	121	0%
05-05-00-510-1240	PHYSICALS & PHYSICIANS REPORTS	113	230	710	0	0	710	0%
TOTAL EMPLOYEE EXPENSES		680,546	736,649	824,805	598,310	775,128	856,686	3%
<b>UTILITIES</b>								
05-05-00-520-1325	CELL PHONE	2,520	1,800	2,760	1,395	1,765	2,220	(19%)
05-05-00-520-1330	DSL LINE	1,229	1,229	1,259	797	1,317	1,317	4%
TOTAL UTILITIES		3,749	3,029	4,019	2,192	3,082	3,537	(11%)
<b>SUPPLIES &amp; CONTRACTS</b>								
05-05-00-540-1520	MAINT. OF EQUIPMENT - OFFICE	0	0	500	121	121	500	0%
05-05-00-540-1565	COMPUTER SUPPLIES & SOFTWARE	3,303	3,837	7,356	7,716	7,716	12,055	63%
05-05-00-540-1570	OFFICE SUPPLIES	1,627	1,791	4,075	1,365	3,000	2,055	(49%)

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- 2022 PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>ADMINSTRATION EXPENSES</b>								
<b>GENERAL</b>								
<b>SUPPLIES &amp; CONTRACTS</b>								
05-05-00-540-1575	JANITORIAL SUPPLIES	346	1,680	1,000	1,235	1,300	1,500	50%
05-05-00-540-1625	MINOR OFFICE EQUIPMENT	796	637	1,100	118	250	700	(36%)
05-05-00-540-1660	MAINT. CONTRACT - COPY MACHINE	3,039	4,445	3,800	1,916	4,415	4,500	18%
05-05-00-540-1665	MAINT. CONTRACT - COMPUTERS	15,335	19,082	20,227	18,928	20,227	30,732	51%
05-05-00-540-1675	SECURITY ALARM MONITORING	1,320	1,471	1,438	1,425	1,425	1,438	0%
05-05-00-540-1680	POSTAGE METER RENTAL	333	444	444	437	450	444	0%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>26,099</b>	<b>33,387</b>	<b>39,940</b>	<b>33,261</b>	<b>38,904</b>	<b>53,924</b>	<b>35%</b>
<b>PROFESSIONAL SERVICES</b>								
05-05-00-560-1800	ATTORNEY	6,220	2,040	23,000	880	4,000	15,000	(34%)
05-05-00-560-1805	TAX CONSORTIUM COUNSEL	2,056	2,144	2,200	814	2,200	2,200	0%
05-05-00-560-1820	COMPUTER PROGRAMMER	9,612	11,115	21,600	14,127	19,855	21,600	0%
05-05-00-560-1830	CONSULTANT	1,288	11,559	86,296	934	63,613	136,126	57%
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>19,176</b>	<b>26,858</b>	<b>133,096</b>	<b>16,755</b>	<b>89,668</b>	<b>174,926</b>	<b>31%</b>
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
05-05-00-610-1900	POSTAGE	752	1,021	1,500	1,335	1,500	1,500	0%
05-05-00-610-1910	MARKETING & PUBLICITY	8,249	11,387	16,700	7,479	13,000	16,000	(4%)
05-05-00-610-1915	PRINTING - GENERAL	1,395	3,144	2,500	1,121	1,121	2,500	0%
05-05-00-610-1930	PAID ADVERTISING-CLASSIFIED AD	265	541	600	2,294	2,294	2,000	233%
05-05-00-610-1935	LEGAL NOTICES	115	361	500	458	500	500	0%
05-05-00-610-1940	NEWSPAPER SUBSCRIPTIONS	568	611	600	345	500	600	0%
05-05-00-610-1955	REMEMBRANCES	118	70	450	291	450	450	0%
05-05-00-610-1960	RECOGNITION - EMPLOYEES	2,163	2,342	1,800	3,212	3,500	3,600	100%
05-05-00-610-1965	RECOGNITIONS-PUBLIC RELATIONS	0	320	200	182	200	200	0%
05-05-00-610-1970	COMMUNITY RELATIONS	2,999	506	4,300	3,607	4,000	4,300	0%
<b>TOTAL MARKETING &amp; PUBLIC RELATIONS</b>		<b>16,624</b>	<b>20,303</b>	<b>29,150</b>	<b>20,324</b>	<b>27,065</b>	<b>31,650</b>	<b>8%</b>
<b>BANKING FEES</b>								
05-05-00-640-2110	BANKING FEES	36	505	1,200	792	1,328	1,920	60%
<b>TOTAL BANKING FEES</b>		<b>36</b>	<b>505</b>	<b>1,200</b>	<b>792</b>	<b>1,328</b>	<b>1,920</b>	<b>60%</b>



FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>ADMINISTRATION</b>								
<b>GENERAL</b>								
<b>TRANSFER TO/FROM</b>								
05-05-00-660-0920	TRANSFER TO/FROM CAPITAL PROJ.	0	600,000	750,000	0	0	1,200,000	60%
TOTAL TRANSFER TO/FROM		0	600,000	750,000	0	0	1,200,000	60%
<b>OTHER EXPENSE</b>								
05-05-00-670-2115	MISCELLANEOUS EXPENSE	15,257	1,959	6,400	40	1,000	6,072	(5%)
05-05-00-670-2150	COVID-19 EXPENSES	(1,172)	14,637	30,000	8,197	20,000	0	(100%)
TOTAL OTHER EXPENSE		14,085	16,596	36,400	8,237	21,000	6,072	(83%)
TOTAL GENERAL		760,315	1,437,327	1,818,610	679,871	956,175	2,328,715	28%
TOTAL ADMINISTRATION		760,315	1,437,327	1,818,610	679,871	956,175	2,328,715	28%
<b>OPERATING EXPENSES</b>								
<b>GENERAL</b>								
<b>EMPLOYEE EXPENSES</b>								
05-10-00-510-1000	SALARIES & WAGES FT	467,646	486,447	529,439	367,284	536,641	554,254	4%
05-10-00-510-1010	SALARIES & WAGES PT GROUNDS	191,019	309,374	330,165	304,563	354,321	387,800	17%
05-10-00-510-1015	SALARIES & WAGES PT BUILDINGS	48,690	41,533	55,510	42,152	59,825	61,144	10%
05-10-00-510-1025	OVERTIME	15,240	39,645	40,685	45,829	56,000	59,740	46%
05-10-00-510-1200	UNIFORMS	4,997	2,026	2,700	4,154	4,154	4,500	66%
05-10-00-510-1205	WORKSHOPS & SEMINARS	1,950	1,327	1,350	1,283	1,350	2,500	85%
05-10-00-510-1210	TRAVEL, MEETING & CONFERENCES	2,327	0	0	0	0	0	0%
05-10-00-510-1215	CONTINUING EDUCATION	445	1,102	200	345	345	5,200	500%
05-10-00-510-1225	PROFESSIONAL MEMBERSHIPS	524	573	603	528	575	605	0%
05-10-00-510-1230	MILEAGE REIMBURSEMENT	0	0	0	198	198	0	0%
TOTAL EMPLOYEE EXPENSES		732,838	882,027	960,652	766,336	1,013,409	1,075,743	11%
<b>UTILITIES</b>								
05-10-00-520-1315	WATER & SEWER - FIRE HYDRANT	0	4,148	3,269	0	3,269	3,368	3%
05-10-00-520-1325	CELL PHONE	1,615	977	2,220	1,815	2,185	2,220	0%
TOTAL UTILITIES		1,615	5,125	5,489	1,815	5,454	5,588	1%

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>OPERATING</b>								
<b>GENERAL</b>								
<b>REPAIRS &amp; IMPROVEMENTS</b>								
05-10-00-530-1400	FACILITY REPAIRS	47,059	57,436	54,000	52,662	60,000	62,200	15%
05-10-00-530-1415	VANDALISM	3,536	6,592	7,000	2,134	4,000	5,000	(28%)
05-10-00-530-1420	PLAYGROUND REPAIR & LOOSE FILL	0	6,702	10,000	4,183	6,000	6,500	(35%)
05-10-00-530-1425	POND MAINTENANCE	5,915	10,256	16,000	16,165	16,165	16,529	3%
<b>TOTAL REPAIRS &amp; IMPROVEMENTS</b>		<b>56,510</b>	<b>80,986</b>	<b>87,000</b>	<b>75,144</b>	<b>86,165</b>	<b>90,229</b>	<b>3%</b>
<b>SUPPLIES &amp; CONTRACTS</b>								
05-10-00-540-1500	GASOLINE	19,578	36,299	30,695	31,529	45,400	48,600	58%
05-10-00-540-1505	DIESEL	5,164	9,145	7,500	9,023	11,250	12,100	61%
05-10-00-540-1510	OIL, GREASE & OTHER FLUIDS	1,623	4,196	2,000	1,420	2,800	3,500	75%
05-10-00-540-1515	MAINTENANCE OF EQUIPMENT	1,946	3,561	1,600	1,517	1,600	2,000	25%
05-10-00-540-1525	MAINT. OF EQUIPMENT - TRUCKS	30,838	21,451	20,000	18,528	21,500	30,000	50%
05-10-00-540-1530	MAINT OF EQUIP-TRACTORS,GROUND	32,429	25,475	17,000	28,126	28,500	32,000	88%
05-10-00-540-1565	COMPUTER SUPPLIES & SOFTWARE	2,685	5,230	4,000	5,084	5,300	5,500	37%
05-10-00-540-1570	OFFICE SUPPLIES	1,552	621	1,500	204	1,500	1,500	0%
05-10-00-540-1575	JANITORIAL SUPPLIES	4,467	6,388	5,500	7,560	7,560	8,250	50%
05-10-00-540-1580	GARBAGE BAGS	5,188	6,687	5,500	4,973	4,973	6,100	10%
05-10-00-540-1585	BUILDING SUPPLIES	1,166	467	600	484	600	650	8%
05-10-00-540-1590	SIDEWALK SALT	414	10,719	11,000	10,566	11,000	11,500	4%
05-10-00-540-1600	GARDENING SUPPLIES	688	985	600	504	973	1,500	150%
05-10-00-540-1610	MECHANICAL & TOOL SUPPLIES	6,487	7,231	5,000	5,379	5,379	5,500	10%
05-10-00-540-1615	SAFETY SUPPLIES	999	1,655	1,100	1,593	1,593	2,000	81%
05-10-00-540-1620	OTHER SUPPLIES	260	910	500	512	512	500	0%
05-10-00-540-1665	MAINT. CONTRACT - COMPUTERS	3,070	3,080	4,126	2,907	3,200	6,384	54%
05-10-00-540-1675	SECURITY ALARM MONITORING	957	982	1,260	1,033	1,363	1,400	11%
05-10-00-540-1690	PORT-O-LET RENTALS	0	2,463	2,800	929	2,000	2,224	(20%)
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>119,511</b>	<b>147,545</b>	<b>122,281</b>	<b>131,871</b>	<b>157,003</b>	<b>181,208</b>	<b>48%</b>
<b>GROUND SUPPLIES</b>								
05-10-00-550-1700	CHEMICALS	1,996	4,820	5,000	9,126	13,200	25,000	400%
05-10-00-550-1725	TREES, SHRUBS, SOD & SEED	40,925	18,754	18,000	12,796	17,700	18,000	0%
05-10-00-550-1730	ATHLETIC FIELD MATERIAL	45,056	44,525	45,000	41,861	43,000	42,000	(6%)
<b>TOTAL GROUND SUPPLIES</b>		<b>87,977</b>	<b>68,099</b>	<b>68,000</b>	<b>63,783</b>	<b>73,900</b>	<b>85,000</b>	<b>25%</b>

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>OPERATING</b>								
<b>GENERAL</b>								
<b>PROFESSIONAL SERVICES</b>								
05-10-00-560-1825	STUMP & TREE REMOVAL	26,383	14,392	25,000	7,235	25,495	36,000	44%
05-10-00-560-1830	WATER & SOIL GENERAL TESTING	0	450	500	0	0	500	0%
05-10-00-560-1835	CONSULTANT	5,700	4,835	5,900	0	5,900	5,500	(6%)
<b>TOTAL PROFESSIONAL SERVICES</b>		<b>32,083</b>	<b>19,677</b>	<b>31,400</b>	<b>7,235</b>	<b>31,395</b>	<b>42,000</b>	<b>33%</b>
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
05-10-00-610-1915	PRINTING - GENERAL	0	0	210	0	0	210	0%
05-10-00-610-1930	PAID ADVERTISING-CLASSIFIED AD	99	0	100	0	0	100	0%
05-10-00-610-1945	SIGNAGE	5,878	12,008	11,952	8,753	11,500	13,500	12%
<b>TOTAL MARKETING &amp; PUBLIC RELATIONS</b>		<b>5,977</b>	<b>12,008</b>	<b>12,262</b>	<b>8,753</b>	<b>11,500</b>	<b>13,810</b>	<b>12%</b>
<b>OTHER EXPENSE</b>								
05-10-00-670-2100	PERMITS & LICENSES	6,410	7,024	7,725	6,919	7,000	8,100	4%
<b>TOTAL OTHER EXPENSE</b>		<b>6,410</b>	<b>7,024</b>	<b>7,725</b>	<b>6,919</b>	<b>7,000</b>	<b>8,100</b>	<b>4%</b>
<b>TOTAL GENERAL</b>		<b>1,042,921</b>	<b>1,222,491</b>	<b>1,294,809</b>	<b>1,061,856</b>	<b>1,385,826</b>	<b>1,501,678</b>	<b>15%</b>
<b>TOTAL OPERATING</b>		<b>1,042,921</b>	<b>1,222,491</b>	<b>1,294,809</b>	<b>1,061,856</b>	<b>1,385,826</b>	<b>1,501,678</b>	<b>15%</b>
<b>BUILDINGS EXPENSES</b>								
<b>GENERAL</b>								
<b>UTILITIES</b>								
05-15-00-520-1335	REFUSE	19,894	18,766	19,112	11,026	19,246	19,410	1%
05-15-00-520-1340	RECYCLING	496	4,911	500	82	500	500	0%
<b>TOTAL UTILITIES</b>		<b>20,390</b>	<b>23,677</b>	<b>19,612</b>	<b>11,108</b>	<b>19,746</b>	<b>19,910</b>	<b>1%</b>
<b>REPAIRS &amp; IMPROVEMENTS</b>								
05-15-00-530-1405	BUILDING	11,218	26,361	13,000	11,750	13,050	15,500	19%
<b>TOTAL REPAIRS &amp; IMPROVEMENTS</b>		<b>11,218</b>	<b>26,361</b>	<b>13,000</b>	<b>11,750</b>	<b>13,050</b>	<b>15,500</b>	<b>19%</b>

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>BUILDINGS</b>								
<b>GENERAL SUPPLIES &amp; CONTRACTS</b>								
05-15-00-540-1515	MAINTENANCE OF EQUIPMENT	136	65	200	89	100	125	(37%)
05-15-00-540-1540	MAINTENANCE OF EQUIPMENT-HVAC	570	698	600	0	600	600	0%
05-15-00-540-1585	BUILDING SUPPLIES	809	2,358	2,100	2,019	2,100	3,000	42%
05-15-00-540-1610	MECHANICAL & TOOL SUPPLIES	957	2,201	2,500	2,281	2,500	2,500	0%
05-15-00-540-1615	SAFETY SUPPLIES	7	0	500	223	350	350	(30%)
05-15-00-540-1620	OTHER SUPPLIES	4	99	50	0	32	40	(20%)
05-15-00-540-1685	TOOL & EQUIPMENT - RENTAL	2,983	309	1,000	658	1,000	1,100	10%
TOTAL SUPPLIES & CONTRACTS		5,466	5,730	6,950	5,270	6,682	7,715	11%
TOTAL GENERAL		37,074	55,768	39,562	28,128	39,478	43,125	9%
TOTAL BUILDINGS		37,074	55,768	39,562	28,128	39,478	43,125	9%
<b>HORTICULTURE EXPENSES</b>								
<b>GENERAL EMPLOYEE EXPENSES</b>								
05-20-00-510-1000	SALARIES & WAGES FT	49,405	52,587	65,502	48,500	65,000	68,900	5%
TOTAL EMPLOYEE EXPENSES		49,405	52,587	65,502	48,500	65,000	68,900	5%
<b>SUPPLIES &amp; CONTRACTS</b>								
05-20-00-540-0655	MEMORIAL/DONATIONS	9,110	8,405	8,000	8,013	13,500	15,000	87%
05-20-00-540-1600	GARDENING SUPPLIES	1,747	2,790	2,000	718	2,000	2,000	0%
05-20-00-540-1605	GREENHOUSE SUPPLIES	3,974	4,376	3,500	4,115	4,115	4,250	21%
TOTAL SUPPLIES & CONTRACTS		14,831	15,571	13,500	12,846	19,615	21,250	57%
<b>GROUND SUPPLIES</b>								
05-20-00-550-1700	CHEMICALS	3,271	3,800	5,000	3,426	5,000	5,250	5%
05-20-00-550-1715	FERTILIZER & LANDSCAPE SUPPLY	14,831	8,125	15,000	5,342	13,000	17,000	13%
05-20-00-550-1720	BULBS, FLOWERS & PLANTS	24,231	21,407	30,000	33,514	33,514	35,500	18%
05-20-00-550-1725	TREES, SHRUBS, SOD & SEED	2,716	4,203	9,500	7,264	9,100	10,000	5%
TOTAL GROUND SUPPLIES		45,049	37,535	59,500	49,546	60,614	67,750	13%
TOTAL GENERAL		109,285	105,693	138,502	110,892	145,229	157,900	14%
TOTAL HORTICULTURE		109,285	105,693	138,502	110,892	145,229	157,900	14%
<b>FACILITIES EXPENSES</b>								

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
545 E. MADISON								
SUPPLIES & CONTRACTS								
05-25-06-540-1650	MAINTENANCE	1,582	2,433	1,500	109	500	1,500	0%
TOTAL SUPPLIES & CONTRACTS		1,582	2,433	1,500	109	500	1,500	0%
TOTAL 545 E. MADISON		1,582	2,433	1,500	109	500	1,500	0%
<b>ADMINISTRATION OFFICE</b>								
UTILITIES								
05-25-10-520-1300	ELECTRICITY	5,307	6,338	6,240	3,473	6,833	7,039	12%
05-25-10-520-1305	NATURAL GAS	987	1,108	1,025	1,159	1,701	1,752	70%
05-25-10-520-1310	WATER & SEWER	1,353	761	1,424	541	1,614	1,654	16%
05-25-10-520-1320	TELEPHONE	8,455	6,583	8,365	3,310	6,264	6,452	(22%)
TOTAL UTILITIES		16,102	14,790	17,054	8,483	16,412	16,897	0%
SUPPLIES & CONTRACTS								
05-25-10-540-1677	INSPECTIONS	0	0	0	0	0	1,032	0%
TOTAL SUPPLIES & CONTRACTS		0	0	0	0	0	1,032	0%
TOTAL ADMINISTRATION OFFICE		16,102	14,790	17,054	8,483	16,412	17,929	5%
<b>FOUR SEASONS PARKING LOT</b>								
ELECTRICITY								
05-25-20-520-1300	ELECTRICITY	502	428	475	190	354	364	(23%)
TOTAL ELECTRICITY		502	428	475	190	354	364	(23%)
TOTAL FOUR SEASONS PARKING LOT		502	428	475	190	354	364	(23%)
<b>FOUR SEASONS - RESTROOM</b>								
UTILITIES								
05-25-21-520-1300	ELECTRICITY	370	335	350	207	340	351	0%
05-25-21-520-1310	WATER & SEWER	297	306	329	220	377	386	17%
TOTAL UTILITIES		667	641	679	427	717	737	8%
TOTAL FOUR SEASONS - RESTROOM		667	641	679	427	717	737	8%
LILACIA - COACH HOUSE								

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
LILACIA - COACH HOUSE								
UTILITIES								
05-25-30-520-1300	ELECTRICITY	2,927	3,583	3,100	1,934	4,186	4,312	39%
05-25-30-520-1305	NATURAL GAS	1,223	1,181	1,162	1,011	1,468	1,512	30%
05-25-30-520-1310	WATER & SEWER	251	431	383	493	1,375	575	50%
TOTAL UTILITIES		4,401	5,195	4,645	3,438	7,029	6,399	37%
TOTAL LILACIA - COACH HOUSE		4,401	5,195	4,645	3,438	7,029	6,399	37%
LILACIA - GREENHOUSE								
UTILITIES								
05-25-31-520-1305	NATURAL GAS	2,729	1,856	2,593	1,545	2,300	2,370	(8%)
05-25-31-520-1310	WATER & SEWER	11,512	12,944	13,755	3,778	10,638	10,902	(20%)
TOTAL UTILITIES		14,241	14,800	16,348	5,323	12,938	13,272	(18%)
TOTAL LILACIA - GREENHOUSE		14,241	14,800	16,348	5,323	12,938	13,272	(18%)
LOMBARD COMMONS - MAPLE TENNIS								
UTILITIES								
05-25-40-520-1300	ELECTRICITY	853	863	949	448	1,018	1,049	10%
05-25-40-520-1310	WATER & SEWER	175	164	185	171	184	189	2%
TOTAL UTILITIES		1,028	1,027	1,134	619	1,202	1,238	9%
TOTAL LOMBARD COMMONS - MAPLE TENNIS		1,028	1,027	1,134	619	1,202	1,238	9%
MADISON MEADOW - FIELD #14&#15								
UTILITIES								
05-25-46-520-1300	ELECTRICITY	1,163	1,849	1,416	796	2,298	2,367	67%
TOTAL UTILITIES		1,163	1,849	1,416	796	2,298	2,367	67%
TOTAL MADISON MEADOW - FIELD #14&#15		1,163	1,849	1,416	796	2,298	2,367	67%
MADISON MEADOW - FIELD #18								
UTILITIES								
05-25-48-520-1310	WATER & SEWER	190	196	200	139	232	238	19%
TOTAL UTILITIES		190	196	200	139	232	238	19%
TOTAL MADISON MEADOW - FIELD #18		190	196	200	139	232	238	19%

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
<b>MADISON MEADOW - AHRENS UTILITIES</b>								
05-25-49-520-1300	ELECTRICITY	268	263	268	123	263	271	1%
05-25-49-520-1310	WATER & SEWER	450	494	522	284	554	567	8%
<b>TOTAL UTILITIES</b>		<b>718</b>	<b>757</b>	<b>790</b>	<b>407</b>	<b>817</b>	<b>838</b>	<b>6%</b>
<b>TOTAL MADISON MEADOW - AHRENS</b>		<b>718</b>	<b>757</b>	<b>790</b>	<b>407</b>	<b>817</b>	<b>838</b>	<b>6%</b>
<b>MADISON MEADOW - LILAC WAY UTILITIES</b>								
05-25-50-520-1300	ELECTRICITY	844	855	865	450	957	985	13%
<b>TOTAL UTILITIES</b>		<b>844</b>	<b>855</b>	<b>865</b>	<b>450</b>	<b>957</b>	<b>985</b>	<b>13%</b>
<b>TOTAL MADISON MEADOW - LILAC WAY</b>		<b>844</b>	<b>855</b>	<b>865</b>	<b>450</b>	<b>957</b>	<b>985</b>	<b>13%</b>
<b>MADISON MEADOW - RESTROOM UTILITIES</b>								
05-25-51-520-1300	ELECTRICITY	286	275	299	104	248	287	(4%)
<b>TOTAL UTILITIES</b>		<b>286</b>	<b>275</b>	<b>299</b>	<b>104</b>	<b>248</b>	<b>287</b>	<b>(4%)</b>
<b>TOTAL MADISON MEADOW - RESTROOM</b>		<b>286</b>	<b>275</b>	<b>299</b>	<b>104</b>	<b>248</b>	<b>287</b>	<b>(4%)</b>
<b>MADISON MEADOW - TASTE UTILITIES</b>								
05-25-53-520-1300	ELECTRICITY	891	1,810	1,382	546	1,428	1,783	29%
05-25-53-520-1310	WATER & SEWER	350	423	369	247	512	524	42%
<b>TOTAL UTILITIES</b>		<b>1,241</b>	<b>2,233</b>	<b>1,751</b>	<b>793</b>	<b>1,940</b>	<b>2,307</b>	<b>31%</b>
<b>TOTAL MADISON MEADOW - TASTE</b>		<b>1,241</b>	<b>2,233</b>	<b>1,751</b>	<b>793</b>	<b>1,940</b>	<b>2,307</b>	<b>31%</b>
<b>SPLASH PAD - ST. CHARLES UTILITIES</b>								
05-25-75-520-1300	ELECTRICITY	1,588	1,935	1,685	1,159	2,400	2,472	46%
05-25-75-520-1310	WATER & SEWER	190	1,797	2,274	960	1,954	2,003	(11%)
<b>TOTAL UTILITIES</b>		<b>1,778</b>	<b>3,732</b>	<b>3,959</b>	<b>2,119</b>	<b>4,354</b>	<b>4,475</b>	<b>13%</b>
<b>TOTAL SPLASH PAD - ST. CHARLES</b>		<b>1,778</b>	<b>3,732</b>	<b>3,959</b>	<b>2,119</b>	<b>4,354</b>	<b>4,475</b>	<b>13%</b>

FUND: CORPORATE

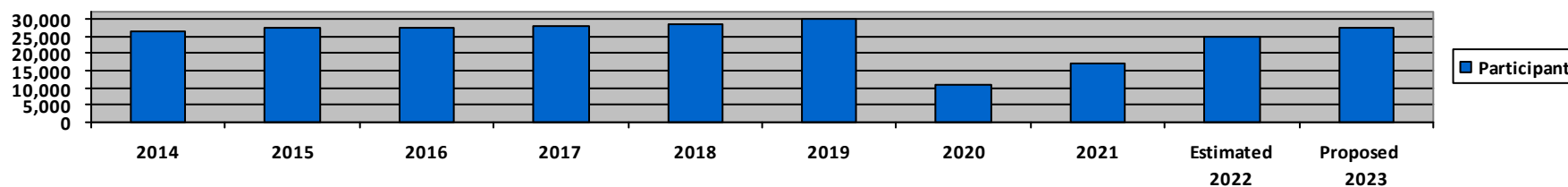
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2023-- PROJECTED	----- 2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>							
<b>SUNSET KNOLL - MAINT.</b>							
<b>UTILITIES</b>							
05-25-81-520-1300	ELECTRICITY	8,850	9,668	10,206	4,572	13,112	32%
05-25-81-520-1305	NATURAL GAS	5,972	7,362	7,007	8,104	10,456	53%
05-25-81-520-1310	WATER & SEWER	1,040	996	1,094	496	998	(6%)
05-25-81-520-1320	TELEPHONE	5,447	4,304	5,477	2,156	4,078	(23%)
05-25-81-520-1330	DSL LINE	1,840	1,850	1,896	1,254	1,882	0%
<b>TOTAL UTILITIES</b>		<b>23,149</b>	<b>24,180</b>	<b>25,680</b>	<b>16,582</b>	<b>30,526</b>	<b>22%</b>
<b>SUPPLIES &amp; CONTRACTS</b>							
05-25-81-540-1677	INSPECTIONS	0	0	0	0	3,379	0%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,379</b>	<b>0%</b>
<b>TOTAL SUNSET KNOLL - MAINT.</b>		<b>23,149</b>	<b>24,180</b>	<b>25,680</b>	<b>16,582</b>	<b>34,788</b>	<b>35%</b>
<b>SUNSET KNOLL - MAINT. SD#44</b>							
<b>UTILITIES</b>							
05-25-82-520-1300	ELECTRICITY	2,795	3,053	3,045	1,444	3,936	33%
05-25-82-520-1305	NATURAL GAS	1,886	2,324	2,213	2,599	3,244	10%
05-25-82-520-1310	WATER & SEWER	328	314	345	156	284	(15%)
05-25-82-520-1335	REFUSE	6,282	5,926	6,035	3,482	6,038	0%
<b>TOTAL UTILITIES</b>		<b>11,291</b>	<b>11,617</b>	<b>11,638</b>	<b>7,681</b>	<b>13,502</b>	<b>10%</b>
<b>SUPPLIES &amp; CONTRACTS</b>							
05-25-82-540-1675	SECURITY ALARM MONITORING	302	310	312	226	302	0%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>302</b>	<b>310</b>	<b>312</b>	<b>226</b>	<b>302</b>	<b>0%</b>
<b>TOTAL SUNSET KNOLL - MAINT. SD#44</b>		<b>11,593</b>	<b>11,927</b>	<b>11,950</b>	<b>7,907</b>	<b>13,804</b>	<b>10%</b>
<b>TOTAL FACILITIES</b>		<b>79,485</b>	<b>85,318</b>	<b>88,745</b>	<b>47,886</b>	<b>94,328</b>	<b>13%</b>
<b>TOTAL FUND REVENUES &amp; BEG. BALANCE</b>		<b>2,830,238</b>	<b>3,109,815</b>	<b>2,986,048</b>	<b>3,248,131</b>	<b>3,504,295</b>	<b>17%</b>
<b>TOTAL FUND EXPENSES</b>		<b>2,369,080</b>	<b>2,906,597</b>	<b>3,380,228</b>	<b>1,928,633</b>	<b>2,621,036</b>	<b>22%</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>461,158</b>	<b>203,218</b>	<b>(394,180)</b>	<b>1,319,498</b>	<b>(632,496)</b>	<b>60%</b>



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**Lombard Park District  
2023 Proposed Budget  
Recreation Fund – 10  
General**

*Leisure for all ages:* learn a craft, exercise to stay in shape, play a sport, 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. Program participation rebounded in 2022 and approached pre-pandemic numbers in many areas. Participation is estimated to finish at 24,705 in 2022. Participation finished at 17,208 in 2021, 10,823 in 2020 and 30,058 in 2019. Staff has prepared the 2023 budget based on approximately 27,250 participants.



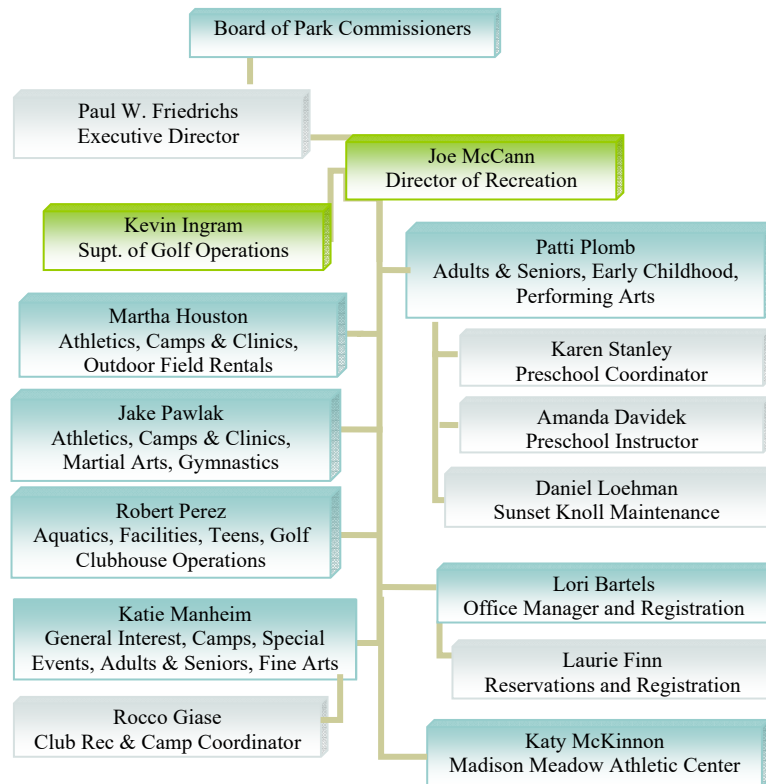
The Recreation Fund is a Special Revenue Fund established to account for revenues and expenditures for a specific purpose, recreation. Financing is provided by a specific annual property tax levy to the extent user charges (primarily program registration fees) are not sufficient to provide such financing.

In reviewing the General Center (00), one will notice that this budget area drives the administrative aspect of the Recreation Department. Besides tax revenue, the major source of revenue in this area is attributed to affiliate field usage fees and reimbursements for utilities from affiliated organizations. Revenue includes reimbursement for utilities from Lombard Baseball League (0735), along with field usage fees from Falcons Football/Cheer (0740), and Firebirds Soccer (0745). Reimbursement from Lombard Baseball League and Lombard Falcons for their portion of the LED field light conversion is reflected in this section. Both affiliates are scheduled to reimburse the Park District their portion over five payments from 2019-2023. Starting in 2017, the Firebirds and Falcons were charged \$10 per participant to help offset field maintenance costs. This is budgeted to continue in 2023.

Staff is budgeting for two interns in 2023. These internships provide a weekly stipend over 13 weeks. Travel Meetings and Conferences (1210) includes expenses related to the annual State Conference, National Conference and related trainings. Continuing Education (1215) budget reflects the expenses of staff certifications.

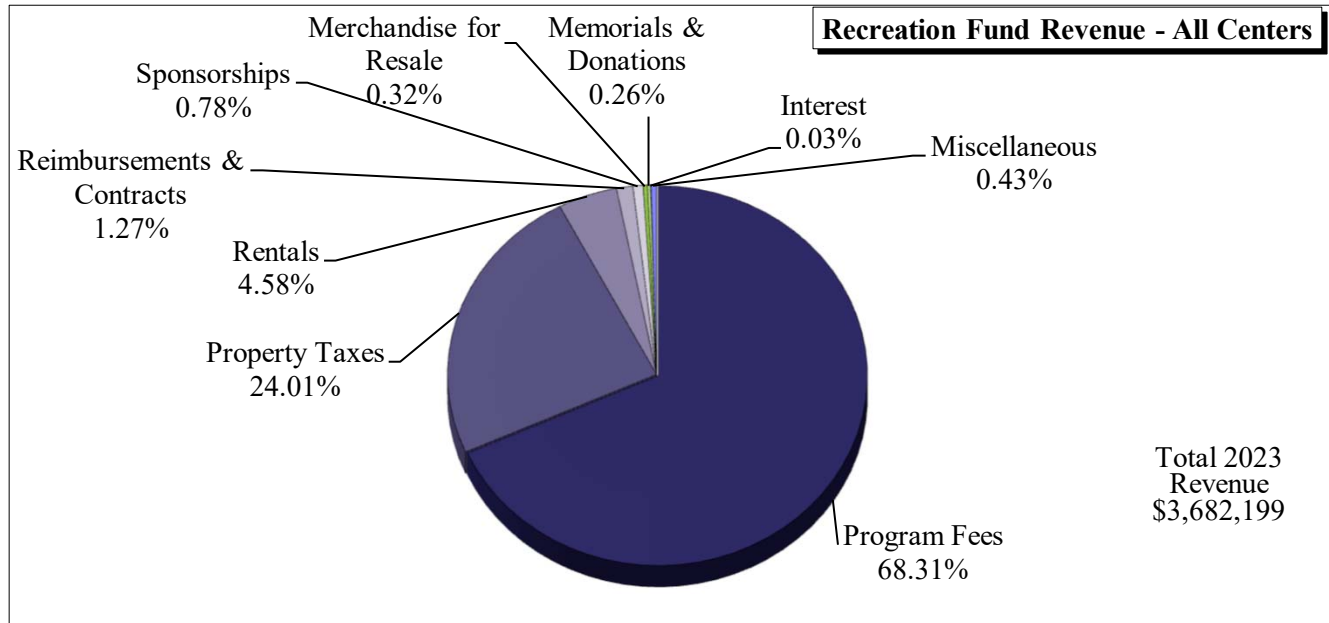
	<b>Performance Measures:</b>					
	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Projected 2022	Proposed 2023
Number of Participants	28,228	30,058	10,827	17,208	24,705	27,250
Number of Programs Offered	2,994	2,946	2,634	2,007	-	-
Number of Conducted Programs	2,155	2,216	991	1,513	-	-





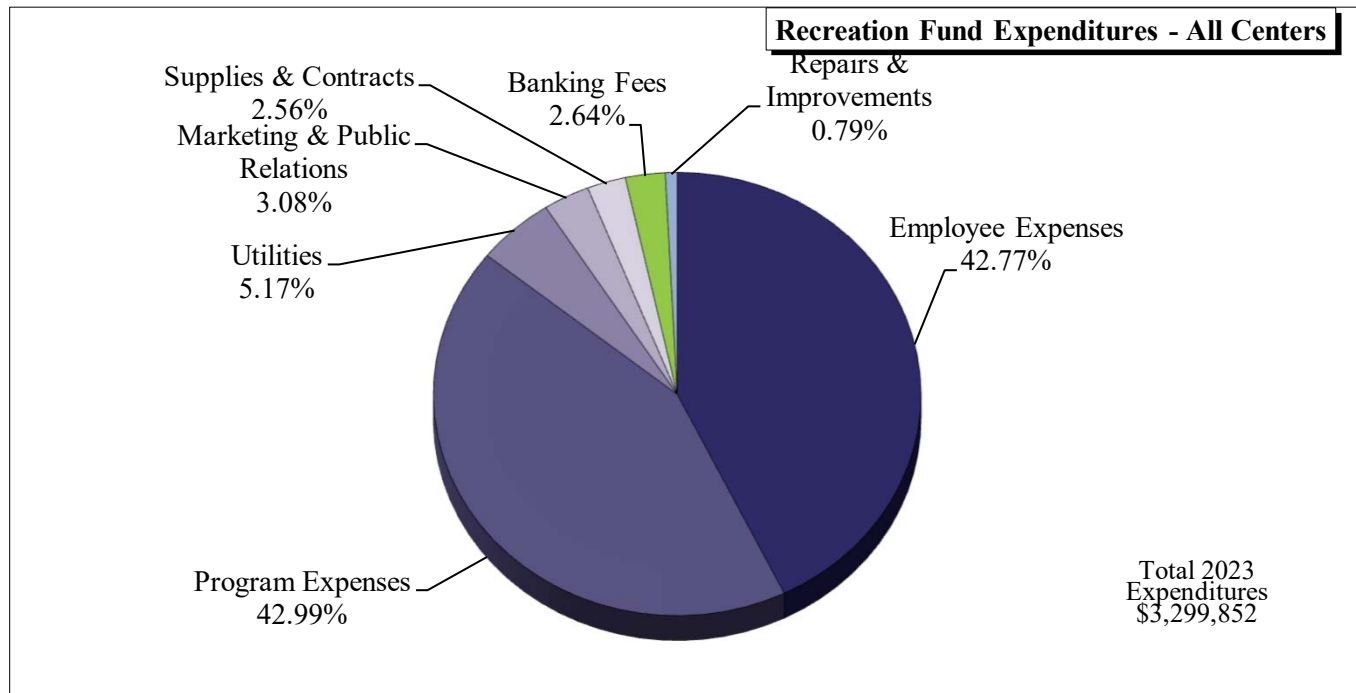
**LOMBARD PARK DISTRICT  
RECREATION FUND REVENUE - ALL CENTERS  
PROPOSED BUDGET 2023**

Revenue Source	Budget Amount 2023	Percent of Total	Increase (Decrease) From Budget 2022	Percent of Increase (Decrease)
Program Fees	\$ 2,515,470	68.31%	\$ 302,947	13.69%
Property Taxes	884,221	24.01%	36,842	4.35%
Rentals	168,725	4.58%	5,773	3.54%
Reimbursements & Contracts	46,757	1.27%	19,285	70.20%
Sponsorships	28,800	0.78%	2,800	10.77%
Merchandise for Resale	11,750	0.32%	-	0.00%
Memorials & Donations	9,451	0.26%	2,495	8190.35%
Miscellaneous	1,025	0.03%	-	0.00%
Interest	16,000	0.43%	15,886	130.02%
	<b>\$ 3,682,199</b>	<b>100.00%</b>	<b>\$ 386,028</b>	<b>11.71%</b>



**LOMBARD PARK DISTRICT  
RECREATION FUND EXPENDITURES - ALL CENTERS  
PROPOSED BUDGET 2023**

<b>Expenditure</b>	<b>Budget Amount 2023</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2022</b>	<b>Percent of Increase (Decrease)</b>
Employee Expenses	\$ 1,402,320	42.50%	\$ 40,148	2.95%
Program Expenses	1,409,670	42.72%	237,110	20.22%
Utilities	169,429	5.13%	25,222	17.49%
Marketing & Public Relations	101,063	3.06%	10,528	11.63%
Supplies & Contracts	84,095	2.55%	19,729	30.65%
Banking Fees	86,424	2.62%	22,924	36.10%
Repairs & Improvements	25,950	0.79%	(3,300)	-11.28%
Miscellaneous	20,901	0.63%	2,692	14.78%
	<u>\$ 3,299,852</u>	<u>99.37%</u>	<u>\$ 352,361</u>	<u>12.06%</u>



**Lombard Park District  
Fund Summary - Proposed Budget Report  
Recreation Fund - 10  
Fiscal Year 2023**

Account Number	Actual 2020	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023
<b>REVENUE</b>						
210 Taxes	\$ 807,822	\$ 838,180	\$ 847,379	\$ 823,353	\$ 846,347	\$ 884,221
220 Interest	9,837	366	114	5,605	8,000	16,000
240 Rentals	41,479	105,565	162,952	140,622	157,748	168,725
320 Merchandise for Resale	-	11,651	11,750	11,418	11,418	11,750
330 Donations	-	8,155	6,956	1,262	1,262	9,451
335 Sponsorships	16,350	17,850	26,000	27,500	28,700	28,800
340 Reimbursements & Contracts	25,857	23,972	27,472	21,953	43,683	46,757
360 Miscellaneous Income	19,410	(2,055)	1,025	2,187	3,084	1,025
410 Program Fees	895,476	1,505,608	2,212,523	1,999,605	2,269,958	2,515,470
<b>TOTAL REVENUE</b>	<b>\$ 1,816,231</b>	<b>\$ 2,509,290</b>	<b>\$ 3,296,171</b>	<b>\$ 3,033,505</b>	<b>\$ 3,370,200</b>	<b>\$ 3,682,199</b>
<b>EXPENSE</b>						
510 Employee Expenses	\$ 1,087,248	\$ 1,157,905	\$ 1,362,172	\$ 987,757	\$ 1,335,602	\$ 1,402,320
520 Utilities	98,039	139,735	144,207	82,990	165,864	169,429
530 Repairs & Improvements	15,959	21,619	29,250	23,219	32,813	25,950
540 Supplies & Contracts	46,559	49,027	64,366	42,141	55,724	84,095
560 Professional Services	-	-	-	-	-	-
610 Marketing & Public Relations	34,148	63,664	90,535	73,137	97,227	101,063
620 Permits & Licenses	-	2,110	1,275	1,830	1,830	1,900
630 Merchandise - Cost of Sales	-	9,888	7,633	9,780	9,780	9,700
640 Banking & Credit Card Fees	37,971	53,242	63,500	65,176	81,687	86,424
670 Miscellaneous Expense	4,978	4,270	9,301	6,914	9,200	9,301
710 Program Salaries	299,936	376,015	620,606	414,121	567,991	709,818
720 Program Supplies	67,019	131,057	169,111	118,060	165,933	189,569
730 Program Contractual Services	139,941	295,708	382,843	356,358	453,384	510,283
<b>TOTAL EXPENSE</b>	<b>\$ 1,831,797</b>	<b>\$ 2,304,239</b>	<b>\$ 2,944,799</b>	<b>\$ 2,181,485</b>	<b>\$ 2,977,035</b>	<b>\$ 3,299,852</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,816,231</b>	<b>\$ 2,509,290</b>	<b>\$ 3,296,171</b>	<b>\$ 3,033,505</b>	<b>\$ 3,370,200</b>	<b>\$ 3,682,199</b>
<b>TOTAL EXPENSE</b>	<b>1,831,797</b>	<b>2,304,239</b>	<b>2,944,799</b>	<b>2,181,485</b>	<b>2,977,035</b>	<b>3,299,852</b>
<b>Change in Fund Balance</b>	<b>\$ (15,567)</b>	<b>\$ 205,052</b>	<b>\$ 351,372</b>	<b>\$ 852,020</b>	<b>\$ 393,165</b>	<b>\$ 382,347</b>

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
<b>GENERAL REVENUES</b>								
<b>GENERAL TAXES</b>								
10-00-00-210-0405	REAL ESTATE TAXES - CURRENT	807,822	838,179	847,379	823,353	846,347	884,221	4%
<b>TOTAL TAXES</b>		<b>807,822</b>	<b>838,179</b>	<b>847,379</b>	<b>823,353</b>	<b>846,347</b>	<b>884,221</b>	<b>4%</b>
<b>INTEREST</b>								
10-00-00-220-0450	INVESTMENT INTEREST	9,836	365	114	5,605	8,000	16,000	935%
<b>TOTAL INTEREST</b>		<b>9,836</b>	<b>365</b>	<b>114</b>	<b>5,605</b>	<b>8,000</b>	<b>16,000</b>	<b>935%</b>
<b>BROCHURE SPONSORSHIP</b>								
10-00-00-335-0660	BROCHURE SPONSORSHIP	8,550	7,950	9,000	11,500	11,500	10,000	11%
<b>TOTAL BROCHURE SPONSORSHIP</b>		<b>8,550</b>	<b>7,950</b>	<b>9,000</b>	<b>11,500</b>	<b>11,500</b>	<b>10,000</b>	<b>11%</b>
<b>REIMBURSEMENTS &amp; CONTRACTS</b>								
10-00-00-340-0735	REIMBURSEMENT-LOMBARD BASEBALL	18,936	8,286	10,526	10,004	28,106	29,261	177%
10-00-00-340-0740	REIMBURSEMENT-FALCONS FOOTBALL	3,719	4,764	7,946	4,768	8,246	8,246	3%
10-00-00-340-0745	REIMBURSEMENT-FIREBIRDS	3,200	3,410	4,000	4,350	4,130	4,250	6%
<b>TOTAL REIMBURSEMENTS &amp; CONTRACTS</b>		<b>25,855</b>	<b>16,460</b>	<b>22,472</b>	<b>19,122</b>	<b>40,482</b>	<b>41,757</b>	<b>85%</b>
<b>OTHER INCOME</b>								
10-00-00-360-0855	STATE SALES TAX	0	25	925	27	925	925	0%
10-00-00-360-0865	N.S.F. SERVICE CHARGE	0	0	100	115	115	100	0%
10-00-00-360-0875	MISCELLANEOUS	114	(2,080)	0	2,044	2,044	0	0%
<b>TOTAL OTHER INCOME</b>		<b>114</b>	<b>(2,055)</b>	<b>1,025</b>	<b>2,186</b>	<b>3,084</b>	<b>1,025</b>	<b>0%</b>
<b>PROGRAM FEES</b>								
10-00-00-410-0875	MISCELLANEOUS	64	0	0	0	0	0	0%
<b>TOTAL PROGRAM FEES</b>		<b>64</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>TOTAL GENERAL</b>		<b>852,241</b>	<b>860,899</b>	<b>879,990</b>	<b>861,766</b>	<b>909,413</b>	<b>953,003</b>	<b>8%</b>
<b>TOTAL REVENUES: GENERAL</b>		<b>852,241</b>	<b>860,899</b>	<b>879,990</b>	<b>861,766</b>	<b>909,413</b>	<b>953,003</b>	<b>8%</b>
<b>EXPENSES</b>								



Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>GENERAL</b>								
<b>GENERAL</b>								
<b>EMPLOYEE EXPENSES</b>								
10-00-00-510-1000	SALARIES & WAGES FT	865,361	899,143	987,982	759,735	1,030,713	1,040,281	5%
10-00-00-510-1085	INTERN	0	4,840	13,000	6,240	6,240	13,520	4%
10-00-00-510-1110	MEDICAL INSURANCE PREMIUM	121,886	137,118	175,819	107,161	141,109	153,913	(12%)
10-00-00-510-1115	EAP	445	438	454	337	451	432	(4%)
10-00-00-510-1120	LIFE INSURANCE	2,067	1,507	1,618	1,222	1,645	1,690	4%
10-00-00-510-1125	DENTAL INSURANCE	7,001	7,858	9,144	5,824	7,692	7,515	(17%)
10-00-00-510-1200	UNIFORMS	0	0	1,000	448	1,000	1,000	0%
10-00-00-510-1205	WORKSHOPS & SEMINARS	0	132	700	80	700	700	0%
10-00-00-510-1210	TRAVEL, MEETING & CONFERENCES	5,954	1,620	12,460	7,430	10,500	12,960	4%
10-00-00-510-1215	CONTINUING EDUCATION	389	225	890	275	275	890	0%
10-00-00-510-1225	PROFESSIONAL MEMBERSHIPS	1,684	2,696	2,700	3,024	3,024	3,000	11%
10-00-00-510-1230	MILEAGE REIMBURSEMENT	921	899	1,400	1,348	1,500	1,500	7%
<b>TOTAL EMPLOYEE EXPENSES</b>		<b>1,005,708</b>	<b>1,056,476</b>	<b>1,207,167</b>	<b>893,124</b>	<b>1,204,849</b>	<b>1,237,401</b>	<b>2%</b>
<b>UTILITIES</b>								
10-00-00-520-1325	CELL PHONE	3,585	3,585	3,900	3,145	3,760	3,900	0%
<b>TOTAL UTILITIES</b>		<b>3,585</b>	<b>3,585</b>	<b>3,900</b>	<b>3,145</b>	<b>3,760</b>	<b>3,900</b>	<b>0%</b>
<b>SUPPLIES &amp; CONTRACTS</b>								
10-00-00-540-1565	COMPUTER SUPPLIES & SOFTWARE	2,089	2,465	3,600	2,391	3,600	6,775	88%
10-00-00-540-1570	OFFICE SUPPLIES	2,898	2,942	6,600	3,300	6,600	7,000	6%
10-00-00-540-1615	SAFETY SUPPLIES	112	16	2,375	667	2,375	2,375	0%
10-00-00-540-1625	MINOR OFFICE EQUIPMENT	0	649	1,250	0	1,250	1,500	20%
10-00-00-540-1680	POSTAGE METER RENTAL	333	444	444	299	461	467	5%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>5,432</b>	<b>6,516</b>	<b>14,269</b>	<b>6,657</b>	<b>14,286</b>	<b>18,117</b>	<b>26%</b>
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
10-00-00-610-1900	POSTAGE	1,425	2,041	2,000	450	1,350	2,000	0%
10-00-00-610-1905	POSTAGE - ACTIVITY GUIDE	7,558	15,812	16,500	14,910	16,500	18,000	9%
10-00-00-610-1910	MARKETING & PUBLICITY	4,200	5,047	4,400	4,246	4,400	5,760	30%
10-00-00-610-1915	PRINTING - GENERAL	2,353	1,812	4,600	3,179	3,500	2,600	(43%)
10-00-00-610-1920	PRINTING - ACTIVITY GUIDE	13,305	28,205	47,000	41,250	56,000	54,908	16%
10-00-00-610-1925	PAID ADVERTISING	1,565	4,319	3,200	2,907	3,200	4,760	48%
10-00-00-610-1930	PAID ADVERTISING-CLASSIFIED AD	2,015	3,223	2,500	1,139	2,000	2,500	0%
10-00-00-610-1940	NEWSPAPER SUBSCRIPTIONS	738	663	685	413	685	685	0%
10-00-00-610-1960	RECOGNITION - EMPLOYEES	977	1,489	2,600	2,687	2,800	2,800	7%

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>GENERAL EXPENSES</b>								
<b>GENERAL</b>								
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
10-00-00-610-1965	RECOGNITIONS-PUBLIC RELATIONS	0	0	4,200	0	4,200	4,700	11%
10-00-00-610-1970	COMMUNITY RELATIONS	0	512	2,000	1,892	1,892	1,500	(25%)
<b>TOTAL MARKETING &amp; PUBLIC RELATIONS</b>		<b>34,136</b>	<b>63,123</b>	<b>89,685</b>	<b>73,073</b>	<b>96,527</b>	<b>100,213</b>	<b>11%</b>
<b>BANKING &amp; CREDIT CARD FEES</b>								
10-00-00-640-2105	VISA & MASTERCARD	37,925	52,587	62,060	64,181	80,022	84,024	35%
10-00-00-640-2110	BANKING FEES	45	653	1,440	994	1,665	2,400	66%
<b>TOTAL BANKING &amp; CREDIT CARD FEES</b>		<b>37,970</b>	<b>53,240</b>	<b>63,500</b>	<b>65,175</b>	<b>81,687</b>	<b>86,424</b>	<b>36%</b>
<b>OTHER EXPENSE</b>								
10-00-00-670-2115	MISCELLANEOUS EXPENSE	2,466	126	300	177	200	300	0%
10-00-00-670-2125	SCHOLARSHIP EXPENSE	2,511	4,143	9,000	6,736	9,000	9,000	0%
<b>TOTAL OTHER EXPENSE</b>		<b>4,977</b>	<b>4,269</b>	<b>9,300</b>	<b>6,913</b>	<b>9,200</b>	<b>9,300</b>	<b>0%</b>
<b>TOTAL GENERAL</b>		<b>1,091,808</b>	<b>1,187,209</b>	<b>1,387,821</b>	<b>1,048,087</b>	<b>1,410,309</b>	<b>1,455,355</b>	<b>4%</b>
<b>TOTAL GENERAL</b>		<b>1,091,808</b>	<b>1,187,209</b>	<b>1,387,821</b>	<b>1,048,087</b>	<b>1,410,309</b>	<b>1,455,355</b>	<b>4%</b>
<b>TOTAL REVENUES</b>		<b>852,241</b>	<b>860,899</b>	<b>879,990</b>	<b>861,766</b>	<b>909,413</b>	<b>953,003</b>	<b>8%</b>
<b>TOTAL EXPENSES</b>		<b>1,091,808</b>	<b>1,187,209</b>	<b>1,387,821</b>	<b>1,048,087</b>	<b>1,410,309</b>	<b>1,455,355</b>	<b>4%</b>
<b>SURPLUS (DEFICIT)</b>		<b>(239,567)</b>	<b>(326,310)</b>	<b>(507,831)</b>	<b>(186,321)</b>	<b>(500,896)</b>	<b>(502,352)</b>	<b>(1%)</b>

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund – 10  
Facilities – 25**

	<u>Actual 2020</u>	<u>Actual 2021</u>	<u>Budget 2022</u>	<u>Y-T-D 2022</u>	<u>Estimated 2022</u>	<u>Proposed 2023</u>
Revenue	\$ 41,479	\$ 105,565	\$ 162,952	\$ 140,622	\$ 157,748	\$ 168,725
Expense	<u>230,916</u>	<u>299,229</u>	<u>373,250</u>	<u>231,316</u>	<u>366,673</u>	<u>419,842</u>
<b>Net Income</b>	\$ (189,437)	\$ (193,664)	\$ (210,298)	\$ (90,695)	\$ (208,925)	\$ (251,117)
<b>Performance Measure:</b>						
Number of Rentals	215	486	670	510	660	670

This area includes all rental facilities within the Recreation Fund including Athletic Field Rentals, Lagoon, Lilacia Park, Log Cabin, Community Building, Garden Plots, Picnic Shelters, and Sunset Knoll. Staff is proposing a 5% increase in facility rental fees for 2023. The availability for facility rentals is impacted each year depending on program space needs. Staff expects the number of rentals to increase slightly in 2023, as rental usage continues to resemble pre-pandemic trends more closely. Proposed revenue was calculated based on 2022 projected figures, factoring fee and slight usage increases.



Lilacia Park hosted thirteen weddings in 2022 and twelve in 2021. Staff expects similar numbers in 2023. There were seven weddings in 2019. There is no fee increase proposed for weddings in 2023.

Athletic field rentals increased in 2022 with the full availability of the Glenbard East turf field throughout the year. The turf field and the outfield of Four Seasons Field 22 are the most popular outdoor field rental locations. The Firebirds are the largest renter for outdoor field space. Outdoor grass soccer fields are not available for rental, so this makes the Glenbard East turf field and the outfield of Four Seasons Field 22 desirable for rentals. Both spaces also have lights. There was a \$5 per hour rental fee increase proposed for 2023.

There were 78 Garden Plots rented in 2022. Garden plot fees are recommended to stay the same in 2023.

The Glen Ellyn Park District and Lombard Park District established an intergovernmental agreement in 2017 that allows Lombard residents to use the Spring Avenue Dog Park. There were 136 dog park reimbursements in 2019, 77 in 2020, and 124 in 2021. There were 81 reimbursements in 2022 through October 15. Staff is budgeting to reimburse the first 150 dog park permits sold at the Glen Ellyn Park District to Lombard residents in 2023. Staff has budgeted \$6,750 for these reimbursements.



Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
							0	
BEGINNING BALANCE								
FACILITIES								
REVENUES								
ATHLETIC FIELDS								
RENTALS								
10-25-15-240-0545	RENTAL INCOME	7,056	14,907	25,000	14,595	20,000	25,000	0%
TOTAL RENTALS		7,056	14,907	25,000	14,595	20,000	25,000	0%
TOTAL ATHLETIC FIELDS		7,056	14,907	25,000	14,595	20,000	25,000	0%
LAGOON								
RENTALS								
10-25-25-240-0545	RENTAL INCOME	6,630	23,440	27,795	30,500	32,500	34,125	22%
TOTAL RENTALS		6,630	23,440	27,795	30,500	32,500	34,125	22%
TOTAL LAGOON		6,630	23,440	27,795	30,500	32,500	34,125	22%
LILACIA - COACH HOUSE								
RENTALS								
10-25-30-240-0545	RENTAL INCOME	995	4,650	7,650	5,650	7,775	7,825	2%
TOTAL RENTALS		995	4,650	7,650	5,650	7,775	7,825	2%
TOTAL LILACIA - COACH HOUSE		995	4,650	7,650	5,650	7,775	7,825	2%
LOG CABIN								
RENTALS								
10-25-35-240-0545	RENTAL INCOME	10,999	18,282	33,225	30,937	33,500	35,175	5%
TOTAL RENTALS		10,999	18,282	33,225	30,937	33,500	35,175	5%
TOTAL LOG CABIN		10,999	18,282	33,225	30,937	33,500	35,175	5%
LOMBARD COMMUNITY BUILDING								
RENTALS								
10-25-41-240-0545	RENTAL INCOME	9,393	26,086	50,002	40,372	45,000	47,250	(5%)
TOTAL RENTALS		9,393	26,086	50,002	40,372	45,000	47,250	(5%)
TOTAL LOMBARD COMMUNITY BUILDING		9,393	26,086	50,002	40,372	45,000	47,250	(5%)
MADISON MEADOW - GARDEN PLOTS								

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
<b>MADISON MEADOW - GARDEN PLOTS</b>								
<b>RENTALS</b>								
10-25-45-240-0545	RENTAL INCOME	3,983	4,205	4,770	4,574	4,574	4,600	(3%)
TOTAL RENTALS		3,983	4,205	4,770	4,574	4,574	4,600	(3%)
TOTAL MADISON MEADOW - GARDEN PLOTS		3,983	4,205	4,770	4,574	4,574	4,600	(3%)
<b>OTHER FACILITIES</b>								
<b>RENTALS</b>								
10-25-55-240-0565	PARTY WAGON RENTAL	150	50	0	200	200	0	0%
TOTAL RENTALS		150	50	0	200	200	0	0%
TOTAL OTHER FACILITIES		150	50	0	200	200	0	0%
<b>PICNIC SHELTERS</b>								
<b>RENTALS</b>								
10-25-65-240-0545	RENTAL INCOME	1,855	13,009	13,010	12,308	12,628	13,250	1%
TOTAL RENTALS		1,855	13,009	13,010	12,308	12,628	13,250	1%
TOTAL PICNIC SHELTERS		1,855	13,009	13,010	12,308	12,628	13,250	1%
<b>SHOWMOBILE</b>								
<b>RENTALS</b>								
10-25-73-240-0545	RENTAL INCOME	0	100	0	200	200	0	0%
TOTAL RENTALS		0	100	0	200	200	0	0%
TOTAL SHOWMOBILE		0	100	0	200	200	0	0%
<b>SUNSET KNOLL</b>								
<b>RENTALS</b>								
10-25-80-240-0545	RENTAL INCOME	417	835	1,500	1,285	1,370	1,500	0%
TOTAL RENTALS		417	835	1,500	1,285	1,370	1,500	0%
TOTAL SUNSET KNOLL		417	835	1,500	1,285	1,370	1,500	0%
TOTAL REVENUES: FACILITIES		41,478	105,564	162,952	140,621	157,747	168,725	3%
<b>EXPENSES</b>								
<b>ATHLETIC FIELDS</b>								
<b>EMPLOYEE EXPENSES</b>								
10-25-15-510-1065	FACILITY SUPERVISOR	723	1,810	3,900	982	2,300	4,225	8%
TOTAL EMPLOYEE EXPENSES		723	1,810	3,900	982	2,300	4,225	8%
TOTAL ATHLETIC FIELDS		723	1,810	3,900	982	2,300	4,225	8%

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
<b>FACILITIES</b>								
<b>DOG PARK</b>								
<b>SUPPLIES &amp; CONTRACTS</b>								
10-25-17-540-1648	DOG PARK	3,520	5,200	6,750	3,570	4,065	6,750	0%
TOTAL SUPPLIES & CONTRACTS		3,520	5,200	6,750	3,570	4,065	6,750	0%
TOTAL DOG PARK		3,520	5,200	6,750	3,570	4,065	6,750	0%
<b>FOUR SEASONS - FIELD #22</b>								
<b>UTILITIES</b>								
10-25-22-520-1300	ELECTRICITY	909	575	961	246	567	584	(39%)
TOTAL UTILITIES		909	575	961	246	567	584	(39%)
TOTAL FOUR SEASONS - FIELD #22		909	575	961	246	567	584	(39%)
<b>COMMUNITY BUILDING</b>								
<b>EMPLOYEE EXPENSES</b>								
10-25-24-510-1025	OVERTIME	0	(182)	0	0	0	0	0%
TOTAL EMPLOYEE EXPENSES		0	(182)	0	0	0	0	0%
TOTAL COMMUNITY BUILDING		0	(182)	0	0	0	0	0%
<b>LAGOON</b>								
<b>EMPLOYEE EXPENSES</b>								
10-25-25-510-1005	SALARIES & WAGES P-T CUSTODIAN	339	2,032	4,076	2,531	3,800	4,233	3%
TOTAL EMPLOYEE EXPENSES		339	2,032	4,076	2,531	3,800	4,233	3%
<b>UTILITIES</b>								
10-25-25-520-1300	ELECTRICITY	1,563	2,141	1,891	991	1,943	1,956	3%
10-25-25-520-1305	NATURAL GAS	1,557	1,628	1,669	1,443	2,137	2,202	31%
10-25-25-520-1310	WATER & SEWER	251	196	256	139	248	254	0%
TOTAL UTILITIES		3,371	3,965	3,816	2,573	4,328	4,412	15%
<b>REPAIRS &amp; IMPROVEMENTS</b>								
10-25-25-530-1405	BUILDING	365	3,528	5,250	2,145	3,500	3,000	(42%)
10-25-25-530-1415	VANDALISM	39	45	100	54	54	50	(50%)
TOTAL REPAIRS & IMPROVEMENTS		404	3,573	5,350	2,199	3,554	3,050	(42%)

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
<b>LAGOON</b>								
<b>SUPPLIES &amp; CONTRACTS</b>								
10-25-25-540-1515	MAINTENANCE OF EQUIPMENT	0	0	125	0	75	100	(20%)
10-25-25-540-1540	MAINTENANCE OF EQUIPMENT-HVAC	426	99	100	20	50	100	0%
10-25-25-540-1575	JANITORIAL SUPPLIES	1,681	2,130	1,600	1,548	1,600	1,725	7%
10-25-25-540-1615	SAFETY SUPPLIES	0	0	50	0	50	50	0%
10-25-25-540-1670	MAINT. CONTRACT - PEST CONTROL	535	441	275	391	450	450	63%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>2,642</b>	<b>2,670</b>	<b>2,150</b>	<b>1,959</b>	<b>2,225</b>	<b>2,425</b>	<b>12%</b>
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
10-25-25-610-1975	DECORATIONS	0	52	100	0	100	100	0%
<b>TOTAL MARKETING &amp; PUBLIC RELATIONS</b>		<b>0</b>	<b>52</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0%</b>
<b>TOTAL LAGOON</b>		<b>6,756</b>	<b>12,292</b>	<b>15,492</b>	<b>9,262</b>	<b>14,007</b>	<b>14,220</b>	<b>(8%)</b>
<b>LILACIA - COACH HOUSE</b>								
<b>EMPLOYEE EXPENSE</b>								
10-25-30-510-1065	BUILDING SUPERVISOR	140	622	1,500	703	703	1,338	(10%)
<b>TOTAL EMPLOYEE EXPENSE</b>		<b>140</b>	<b>622</b>	<b>1,500</b>	<b>703</b>	<b>703</b>	<b>1,338</b>	<b>(10%)</b>
<b>TOTAL LILACIA - COACH HOUSE</b>		<b>140</b>	<b>622</b>	<b>1,500</b>	<b>703</b>	<b>703</b>	<b>1,338</b>	<b>(10%)</b>
<b>LOG CABIN</b>								
<b>EMPLOYEE EXPENSES</b>								
10-25-35-510-1005	SALARIES & WAGES P-T CUSTODIAN	535	2,497	4,076	2,755	4,488	4,712	15%
<b>TOTAL EMPLOYEE EXPENSES</b>		<b>535</b>	<b>2,497</b>	<b>4,076</b>	<b>2,755</b>	<b>4,488</b>	<b>4,712</b>	<b>15%</b>
<b>UTILITIES</b>								
10-25-35-520-1300	ELECTRICITY	1,950	2,449	2,571	1,324	2,450	2,633	2%
10-25-35-520-1305	NATURAL GAS	1,585	1,746	1,720	1,306	2,095	2,158	25%
10-25-35-520-1310	WATER & SEWER	219	245	262	162	415	425	62%
<b>TOTAL UTILITIES</b>		<b>3,754</b>	<b>4,440</b>	<b>4,553</b>	<b>2,792</b>	<b>4,960</b>	<b>5,216</b>	<b>14%</b>
<b>REPAIRS &amp; IMPROVEMENTS</b>								
10-25-35-530-1405	BUILDING	1,348	3,133	1,000	1,326	1,700	7,700	670%
10-25-35-530-1415	VANDALISM	39	45	100	54	54	50	(50%)
<b>TOTAL REPAIRS &amp; IMPROVEMENTS</b>		<b>1,387</b>	<b>3,178</b>	<b>1,100</b>	<b>1,380</b>	<b>1,754</b>	<b>7,750</b>	<b>604%</b>



FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
<b>FACILITIES</b>								
<b>LOG CABIN</b>								
<b>SUPPLIES &amp; CONTRACTS</b>								
10-25-35-540-1540	MAINTENANCE OF EQUIPMENT-HVAC	364	183	100	(47)	17	50	(50%)
10-25-35-540-1575	JANITORIAL SUPPLIES	2,028	2,006	1,700	1,548	1,700	1,850	8%
10-25-35-540-1615	SAFETY SUPPLIES	0	0	50	52	52	25	(50%)
10-25-35-540-1670	MAINT. CONTRACT - PEST CONTROL	203	266	300	219	350	300	0%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>2,595</b>	<b>2,455</b>	<b>2,150</b>	<b>1,772</b>	<b>2,119</b>	<b>2,225</b>	<b>3%</b>
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
10-25-35-610-1975	DECORATIONS	0	60	100	0	100	100	0%
<b>TOTAL MARKETING &amp; PUBLIC RELATIONS</b>		<b>0</b>	<b>60</b>	<b>100</b>	<b>0</b>	<b>100</b>	<b>100</b>	<b>0%</b>
<b>TOTAL LOG CABIN</b>		<b>8,271</b>	<b>12,630</b>	<b>11,979</b>	<b>8,699</b>	<b>13,421</b>	<b>20,003</b>	<b>66%</b>
<b>LOMBARD COMMUNITY BUILDING</b>								
<b>EMPLOYEE EXPENSES</b>								
10-25-41-510-1005	SALARIES & WAGES P-T CUSTODIAN	2,782	7,879	7,722	11,477	15,150	16,481	113%
10-25-41-510-1065	BUILDING SUPERVISOR	4,611	5,860	16,300	8,494	11,583	12,394	(23%)
<b>TOTAL EMPLOYEE EXPENSES</b>		<b>7,393</b>	<b>13,739</b>	<b>24,022</b>	<b>19,971</b>	<b>26,733</b>	<b>28,875</b>	<b>20%</b>
<b>UTILITIES</b>								
10-25-41-520-1300	ELECTRICITY	3,770	4,284	4,474	3,478	5,417	5,580	24%
10-25-41-520-1305	NATURAL GAS	3,910	5,340	4,285	3,323	4,333	4,463	4%
10-25-41-520-1310	WATER & SEWER	542	1,012	1,076	621	1,331	1,364	26%
10-25-41-520-1320	TELEPHONE	2,207	1,967	2,253	1,337	2,414	2,487	10%
10-25-41-520-1335	REFUSE	5,759	6,673	6,413	4,618	7,901	8,138	26%
<b>TOTAL UTILITIES</b>		<b>16,188</b>	<b>19,276</b>	<b>18,501</b>	<b>13,377</b>	<b>21,396</b>	<b>22,032</b>	<b>19%</b>
<b>REPAIRS &amp; IMPROVEMENTS</b>								
10-25-41-530-1405	BUILDING	814	3,474	7,300	8,531	12,000	3,500	(52%)
10-25-41-530-1415	VANDALISM	382	45	100	54	54	50	(50%)
<b>TOTAL REPAIRS &amp; IMPROVEMENTS</b>		<b>1,196</b>	<b>3,519</b>	<b>7,400</b>	<b>8,585</b>	<b>12,054</b>	<b>3,550</b>	<b>(52%)</b>
<b>SUPPLIES &amp; CONTRACTS</b>								
10-25-41-540-1515	MAINTENANCE OF EQUIPMENT	477	734	500	0	0	250	(50%)
10-25-41-540-1540	MAINTENANCE OF EQUIPMENT-HVAC	1,603	779	500	540	540	600	20%
10-25-41-540-1575	JANITORIAL SUPPLIES	2,054	2,407	3,000	3,061	3,061	3,250	8%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
<b>EXPENSES</b>								
<b>LOMBARD COMMUNITY BUILDING</b>								
<b>SUPPLIES &amp; CONTRACTS</b>								
10-25-41-540-1585	BUILDING SUPPLIES	1,705	1,324	350	169	250	350	0%
10-25-41-540-1615	SAFETY SUPPLIES	0	21	100	0	0	100	0%
10-25-41-540-1670	MAINT. CONTRACT - PEST CONTROL	518	505	575	414	552	575	0%
10-25-41-540-1675	SECURITY ALARM MONITORING	1,318	1,471	1,500	1,140	1,140	1,500	0%
TOTAL SUPPLIES & CONTRACTS		7,675	7,241	6,525	5,324	5,543	6,625	1%
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
10-25-41-610-1960	RECOGNITION - EMPLOYEES	0	0	150	0	0	150	0%
10-25-41-610-1975	DECORATIONS	7	241	200	0	200	200	0%
TOTAL MARKETING & PUBLIC RELATIONS		7	241	350	0	200	350	0%
TOTAL LOMBARD COMMUNITY BUILDING		32,459	44,016	56,798	47,257	65,926	61,432	8%
<b>MADISON MEADOW - GARDEN PLOTS</b>								
<b>UTILITIES</b>								
10-25-45-520-1310	WATER & SEWER	1,950	1,739	2,057	3,691	4,156	2,821	37%
TOTAL UTILITIES		1,950	1,739	2,057	3,691	4,156	2,821	37%
TOTAL MADISON MEADOW - GARDEN PLOTS		1,950	1,739	2,057	3,691	4,156	2,821	37%
<b>MADISON MEADOW - FIELD #17</b>								
<b>UTILITIES</b>								
10-25-47-520-1300	ELECTRICITY	2,114	2,716	2,607	1,153	2,830	2,915	11%
10-25-47-520-1310	WATER & SEWER	175	104	184	26	123	189	2%
TOTAL UTILITIES		2,289	2,820	2,791	1,179	2,953	3,104	11%
TOTAL MADISON MEADOW - FIELD #17		2,289	2,820	2,791	1,179	2,953	3,104	11%
<b>MADISON MEADOW - FIELD #18</b>								
<b>UTILITIES</b>								
10-25-48-520-1300	ELECTRICITY	1,566	2,409	1,898	1,178	2,833	2,919	53%
10-25-48-520-1310	WATER & SEWER	5,851	3,603	6,028	1,942	3,838	4,313	(28%)
TOTAL UTILITIES		7,417	6,012	7,926	3,120	6,671	7,232	(8%)
TOTAL MADISON MEADOW - FIELD #18		7,417	6,012	7,926	3,120	6,671	7,232	(8%)

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL PROJECTED	----- --2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>							
<b>MADISON MEADOW - LILAC WAY</b>							
<b>UTILITIES</b>							
10-25-50-520-1300	ELECTRICITY	799	1,169	979	206	1,108	16%
10-25-50-520-1310	WATER & SEWER	2,426	4,210	4,359	928	4,113	(5%)
<b>TOTAL UTILITIES</b>		<b>3,225</b>	<b>5,379</b>	<b>5,338</b>	<b>1,134</b>	<b>5,121</b>	<b>(1%)</b>
<b>TOTAL MADISON MEADOW - LILAC WAY</b>		<b>3,225</b>	<b>5,379</b>	<b>5,338</b>	<b>1,134</b>	<b>5,121</b>	<b>(1%)</b>
<b>PICNIC SHELTERS</b>							
<b>REPAIRS &amp; IMPROVEMENTS</b>							
10-25-65-530-1405	BUILDING	82	281	300	337	500	66%
10-25-65-530-1415	VANDALISM	39	45	50	54	50	0%
<b>TOTAL REPAIRS &amp; IMPROVEMENTS</b>		<b>121</b>	<b>326</b>	<b>350</b>	<b>391</b>	<b>550</b>	<b>57%</b>
<b>SUPPLIES &amp; CONTRACTS</b>							
10-25-65-540-1620	OTHER SUPPLIES	17	484	425	312	400	(5%)
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>17</b>	<b>484</b>	<b>425</b>	<b>312</b>	<b>400</b>	<b>(5%)</b>
<b>TOTAL PICNIC SHELTERS</b>		<b>138</b>	<b>810</b>	<b>775</b>	<b>703</b>	<b>950</b>	<b>22%</b>
<b>PLEASANT LANE</b>							
<b>OTHER EXPENSE</b>							
10-25-70-670-2115	MISCELLANEOUS	0	0	1	0	1	0%
<b>TOTAL OTHER EXPENSE</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0%</b>
<b>TOTAL PLEASANT LANE</b>		<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>1</b>	<b>0%</b>
<b>SUNSET KNOLL</b>							
<b>EMPLOYEE EXPENSES</b>							
10-25-80-510-1000	SALARIES & WAGES FT	41,284	43,760	46,858	35,359	46,858	5%
10-25-80-510-1005	SALARIES & WAGES P-T CUSTODIAN	13,682	19,489	22,548	14,788	21,000	(3%)
10-25-80-510-1020	SALARIES & WAGES P-T CLERICAL	16,716	17,655	45,000	16,988	22,920	5%
10-25-80-510-1025	OVERTIME	717	0	2,275	217	1,200	0%
10-25-80-510-1200	UNIFORMS	0	0	750	329	750	0%
<b>TOTAL EMPLOYEE EXPENSES</b>		<b>72,399</b>	<b>80,904</b>	<b>117,431</b>	<b>67,681</b>	<b>92,728</b>	<b>3%</b>

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
<b>FACILITIES</b>								
<b>SUNSET KNOLL UTILITIES</b>								
10-25-80-520-1300	ELECTRICITY	14,859	19,352	17,800	10,940	22,978	23,667	32%
10-25-80-520-1305	NATURAL GAS	8,761	9,624	9,278	10,608	13,759	14,171	52%
10-25-80-520-1310	WATER & SEWER	2,554	33,912	35,980	13,590	47,073	48,240	34%
10-25-80-520-1320	TELEPHONE	11,684	8,832	11,668	4,342	7,745	7,890	(32%)
10-25-80-520-1330	DSL LINE	3,549	3,549	3,637	2,310	3,621	3,695	1%
10-25-80-520-1335	REFUSE	9,726	10,349	10,620	6,858	11,365	11,706	10%
<b>TOTAL UTILITIES</b>		<b>51,133</b>	<b>85,618</b>	<b>88,983</b>	<b>48,648</b>	<b>106,541</b>	<b>109,369</b>	<b>22%</b>
<b>REPAIRS &amp; IMPROVEMENTS</b>								
10-25-80-530-1405	BUILDING	12,805	10,972	15,000	10,602	15,000	11,000	(26%)
10-25-80-530-1415	VANDALISM	39	45	50	54	54	50	0%
<b>TOTAL REPAIRS &amp; IMPROVEMENTS</b>		<b>12,844</b>	<b>11,017</b>	<b>15,050</b>	<b>10,656</b>	<b>15,054</b>	<b>11,050</b>	<b>(26%)</b>
<b>SUPPLIES &amp; CONTRACTS</b>								
10-25-80-540-1515	MAINTENANCE OF EQUIPMENT	195	818	750	722	722	750	0%
10-25-80-540-1575	JANITORIAL SUPPLIES	2,307	2,712	6,600	3,688	4,600	5,000	(24%)
10-25-80-540-1585	BUILDING SUPPLIES	3,605	995	2,000	510	1,000	2,000	0%
10-25-80-540-1615	SAFETY SUPPLIES	14	0	250	39	250	250	0%
10-25-80-540-1660	MAINT. CONTRACT - COPY MACHINE	2,293	3,754	4,200	2,280	4,500	4,500	7%
10-25-80-540-1665	MAINT. CONTRACT - COMPUTERS	14,567	14,087	16,161	13,872	14,000	28,559	76%
10-25-80-540-1670	MAINT. CONTRACT - PEST CONTROL	941	1,105	1,106	707	1,212	1,249	12%
10-25-80-540-1675	SECURITY ALARM MONITORING	748	978	1,030	720	800	1,030	0%
10-25-80-540-1677	INSPECTIONS	0	0	0	0	0	4,215	0%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>24,670</b>	<b>24,449</b>	<b>32,097</b>	<b>22,538</b>	<b>27,084</b>	<b>47,553</b>	<b>48%</b>
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
10-25-80-610-1975	DECORATIONS	0	182	300	61	300	300	0%
<b>TOTAL MARKETING &amp; PUBLIC RELATIONS</b>		<b>0</b>	<b>182</b>	<b>300</b>	<b>61</b>	<b>300</b>	<b>300</b>	<b>0%</b>
<b>TOTAL SUNSET KNOLL</b>		<b>161,046</b>	<b>202,170</b>	<b>253,861</b>	<b>149,584</b>	<b>241,707</b>	<b>289,808</b>	<b>14%</b>
<b>SUNSET KNOLL - FIELDS #25&amp;#26 UTILITIES</b>								
10-25-83-520-1300	ELECTRICITY	2,040	3,304	3,121	1,151	3,150	3,245	3%
<b>TOTAL UTILITIES</b>		<b>2,040</b>	<b>3,304</b>	<b>3,121</b>	<b>1,151</b>	<b>3,150</b>	<b>3,245</b>	<b>3%</b>
<b>TOTAL SUNSET KNOLL - FIELDS #25&amp;#26</b>		<b>2,040</b>	<b>3,304</b>	<b>3,121</b>	<b>1,151</b>	<b>3,150</b>	<b>3,245</b>	<b>3%</b>

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Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<hr/>								
TOTAL FACILITIES		230,883	299,197	373,250	231,281	365,538	420,967	12%
TOTAL REVENUES		41,478	105,564	162,952	140,621	157,747	168,725	3%
TOTAL EXPENSES		230,883	299,197	373,250	231,281	365,538	420,967	12%
SURPLUS (DEFICIT)		(189,405)	(193,633)	(210,298)	(90,660)	(207,791)	(252,242)	19%

**Net Income - Programming**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D Oct-22</b>	<b>Estimated Year End</b>	<b>Budget 2023</b>	<b>Budget 2023 To Est. 2022</b>
Activity 30 Athletics 1	\$ 29,577	\$ 83,443	\$ 87,935	\$ 119,819	\$ 78,742	\$ 81,734	3.80%
Activity 35 Athletics 2	79,122	136,592	164,412	230,018	195,107	169,170	-13.29%
Activity 40 Gymnastics	11,594	8,752	8,280	22,927	15,890	14,527	-8.58%
Activity 45 General Interest & Camps	137,834	260,016	502,560	432,260	530,081	549,657	3.69%
Activity 50 Special Events	(7,269)	(15,066)	(25,855)	(13,379)	(26,666)	(38,690)	-45.09%
Activity 55 Teen Programs	1,390	13,620	41,470	24,036	24,036	29,506	22.76%
Activity 60 Fine Arts	(1,161)	(259)	12,107	19,544	13,478	12,166	-9.73%
Activity 65 Adults & Seniors	1,078	954	2,486	10,296	4,830	4,935	2.17%
Activity 70 Early Childhood	129,541	185,378	211,937	208,823	200,904	236,543	17.74%
Activity 75 Performing Arts	31,640	51,641	64,169	74,738	65,474	77,393	18.20%
Activity 80 Fitness (2)	136	-	-	-	-	-	N/A
	<b>\$ 413,482</b>	<b>\$ 725,071</b>	<b>\$ 1,069,501</b>	<b>\$ 1,129,082</b>	<b>\$ 1,101,876</b>	<b>\$ 1,136,941</b>	<b>3.18%</b>

Budget 2023 to Budget 2022	6.31%
Estimated 2022 to Budget 2023	3.18% (1)
Actual 2021 to Estimated 2022	51.97%

The drastic reduction in net income in 2020 & 2021 is due to the COVID-19 pandemic.

This report assumes an average 5% participation increase and an average 3% 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 90% of classes being held in 2023 we would expect this figure to be \$1,034,947.

(2) As of January 1, 2021, all of the fitness expense is now being accounted for in the MMAC Fund 25

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund – 10  
Athletics, Camps & Clinics – 30**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Program Fees	\$131,659	\$255,168	\$286,933	\$305,367	\$309,721	\$339,916
Donations	\$0	\$1,274	\$850	\$612	\$612	\$850
Sponsorship	\$3,500	\$3,575	\$8,500	\$8,000	\$8,000	\$8,000
Reimbursements & Contracts	\$0	\$7,510	\$5,000	\$2,830	\$3,200	\$5,000
Program Salaries	9,527	6,881	13,090	5,441	9,843	12,746
Program Supplies	26,306	43,747	42,881	40,475	44,094	51,488
Program Contractual	69,749	133,456	157,377	151,074	188,854	206,798
<b>Net Income</b>	<b>\$29,577</b>	<b>\$83,443</b>	<b>\$87,935</b>	<b>\$119,819</b>	<b>\$78,742</b>	<b>\$82,734</b>
<b>Performance Measure:</b>						
Number of Participants	1,188	1,848	2,600	2,470	2,555	2,800

**Performance Objectives:**

**Adult Athletic Programs**

1. Provide at least three varieties of adult instructional programs.
2. Offer a minimum of three drop-in classes for adults.

**Adult Athletic Leagues**

1. Provide a minimum of four different sport leagues.
2. Ensure games are officiated by certified officials.

**Program 2505 & 2510 Karate:** Illinois Shotokan Karate Club is offered on Thursday evenings and Sullivan’s Karate is offered on Wednesday evenings at SKRC. Sullivan’s Karate is a great beginner class while ISKC is for continuing karate classes. ISKC had a significant increase in enrollment in 2022 and will likely continue to grow.

**Program 2520 Fencing:** Class is offered Saturday mornings at SKRC. Enrollment varies by season but is offered year-round.

**Program 2530 Tai Chi:** The Tai Chi GL was changed from the Fitness section (8250) to Athletics so that all martial arts style programing is grouped together. This small group of participants enjoy in person classes and register year round.

**Program 2600** *Youth Softball:* Leagues are offered in the spring and fall. Travel teams moved from program 2600 to program 2601 in 2021.

**Program 2601** *Youth Travel Softball:* There were four teams in 2022. There are four teams (three full-time and one part-time) anticipated for 2023. Fees are based on individual team budgets. Tryouts are held in the summer. Teams begin outdoor practices in the fall, move indoors for training at the MMAC for January-March, and move back outdoors for the spring and summer.



**Program 2605-2620** *Adult Softball and Baseball:* Adult Softball is played at Madison Meadow Fields 14 and 15. Adult Softball offered a summer and fall season in 2022. There were 119 teams between the summer and fall. Over 30 Baseball is played at Madison Meadow Fields 17 and 18. There were 12 teams in 2022.

**Program 2625** *Pickleball Clinics:* This program was moved to Fund 25 under the Madison Meadow Athletic Center.

**Program 2730** *5K Mutt Strut:* There were 324 participants registered for the Mutt Strut 5K and Puppy Path in 2022, compared to 263 in 2021. The event included the traditional Pancake Breakfast, awards, and a DJ (new). 2022 was the fifth year the recertified 5K course was used, which allowed the start and finish lines to be near the Administration Building and the Pancake Breakfast.



**Program 2800** *Chicago Fire Soccer:* The newly restructured camp provides half day and full day coverage, and offers opportunities for all player skills and ages.

**Program 2810** *Baseball Hitting and Pitching:* This program takes place in the Glenbard East field house and utilizes the indoor batting cages. The head baseball coach at Glenbard East has provided instruction for this program for the past several years and staff hopes to continue this in 2023.

**Program 2900-2975** *Rams Camps:* These camps are conducted in a cooperative effort with Glenbard East staff and coaches. Camps have been structured to include all high school and middle/grade school (based on the sport). The Rams Volleyball and Baseball camps resumed registration for grade school students in 2022, after limiting camps to high school students in 2020 and 2021. The 2023 budget reflects this change.



Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- 2022 10 MO. PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
ATHLETICS 1								
REVENUES								
GENERAL								
DONATIONS								
10-30-00-330-2600	DONATIONS	0	699	550	612	612	550	0%
10-30-00-330-2601	DONATIONS	0	449	300	0	0	300	0%
10-30-00-330-2620	BASEBALL - OVER 30	0	126	0	0	0	0	0%
TOTAL DONATIONS		0	1,274	850	612	612	850	0%
SPONSORSHIP								
10-30-00-335-2600	SPONSORSHIPS	3,500	500	0	0	0	0	0%
10-30-00-335-2601	SPONSORSHIPS	0	0	5,000	3,250	3,250	4,000	(20%)
10-30-00-335-2730	SPONSORSHIPS	0	3,075	3,500	4,750	4,750	4,000	14%
TOTAL SPONSORSHIP		3,500	3,575	8,500	8,000	8,000	8,000	(5%)
REIMBURSEMENTS & CONTRACTS								
10-30-00-340-2601	SOFTBALL - TRAVEL	0	7,510	5,000	2,830	3,200	5,000	0%
TOTAL REIMBURSEMENTS & CONTRACTS		0	7,510	5,000	2,830	3,200	5,000	0%
PROGRAM FEES								
10-30-00-410-2500	TRUE HERO SELF DEFENSE	553	0	0	0	0	0	0%
10-30-00-410-2505	KARATE	7,373	17,165	15,376	28,283	28,283	23,650	53%
10-30-00-410-2510	SULLIVAN'S KARATE	4,294	5,338	6,500	6,306	6,306	6,250	(3%)
10-30-00-410-2515	TAE KWON DO	3,154	2,130	5,180	7,650	8,000	8,540	64%
10-30-00-410-2520	FENCING	5,118	9,276	8,000	6,818	8,294	8,590	7%
10-30-00-410-2530	TAI CHI	0	3,362	5,054	3,816	5,000	5,054	0%
10-30-00-410-2600	SOFTBALL - YOUTH	23,585	22,751	25,732	26,308	28,483	25,792	0%
10-30-00-410-2601	SOFTBALL - TRAVEL	0	26,180	40,650	36,430	36,000	38,050	(6%)
10-30-00-410-2605	SUMMER SOFTBALL - ADULT	41,925	49,830	54,000	49,860	49,860	54,000	0%
10-30-00-410-2610	FALL SOFTBALL - ADULT	0	36,000	35,675	37,750	37,750	37,625	5%
10-30-00-410-2615	SOFTBALL TOURNAMENTS	0	0	1,500	0	0	1,500	0%
10-30-00-410-2620	BASEBALL - OVER 30	14,131	14,725	16,050	12,040	12,040	12,750	(20%)
10-30-00-410-2625	PICKLEBALL	755	0	1,280	1,065	1,065	0	(100%)
10-30-00-410-2705	CO-OP PROGRAMS	3,890	0	0	0	0	0	0%
10-30-00-410-2715	ICE SKATING	5,049	8,215	7,054	11,334	11,000	10,540	49%
10-30-00-410-2720	DISC GOLF	0	607	860	106	106	860	0%
10-30-00-410-2725	SOFTBALL CLINICS	0	0	4,562	0	0	4,562	0%
10-30-00-410-2730	SPRING 5K	237	6,662	6,060	5,628	5,628	7,875	29%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>ATHLETICS 1</b>								
<b>REVENUES</b>								
<b>GENERAL</b>								
<b>PROGRAM FEES</b>								
10-30-00-410-2735	LACROSSE	0	0	0	500	500	8,750	0%
10-30-00-410-2800	CHICAGO FIRE SOCCER	0	11,535	9,300	7,888	7,888	8,078	(13%)
10-30-00-410-2805	WESTLAKE VOLLEYBALL CAMP	0	3,298	3,315	0	0	3,315	0%
10-30-00-410-2810	BASEBALL HITTING & PITCHING	3,590	2,550	3,100	2,700	2,700	4,000	29%
10-30-00-410-2815	JR. HIGH BASKETBALL CAMP	0	3,405	3,475	1,686	1,686	2,725	(21%)
10-30-00-410-2900	BADMINTON	400	1,500	1,500	3,112	3,112	4,500	200%
10-30-00-410-2905	TENNIS TEAM	2,830	3,370	3,400	3,347	3,347	4,955	45%
10-30-00-410-2910	SOCCER CAMP - BOYS	0	2,400	2,400	4,972	4,972	5,015	108%
10-30-00-410-2915	SOCCER CAMP - GIRLS	0	900	900	807	807	990	10%
10-30-00-410-2920	CROSS COUNTRY CAMP	1,080	1,200	1,200	1,800	1,800	2,040	70%
10-30-00-410-2925	VOLLEYBALL CAMP	2,200	5,337	5,450	14,056	13,989	14,625	168%
10-30-00-410-2935	BASKETBALL CAMP - GIRLS	1,236	1,550	1,550	3,060	3,060	3,650	135%
10-30-00-410-2940	BASKETBALL CAMP - BOYS	1,572	4,040	5,000	8,871	8,871	9,500	90%
10-30-00-410-2950	SOFTBALL CAMP - GIRLS	0	0	0	480	480	900	0%
10-30-00-410-2965	BASEBALL CAMP - SUMMER	3,512	4,192	4,200	7,523	7,523	8,500	102%
10-30-00-410-2970	FOOTBALL CAMP	5,175	7,650	8,000	11,171	11,171	12,125	51%
10-30-00-410-2975	BOWLING	0	0	610	0	0	610	0%
<b>TOTAL PROGRAM FEES</b>		<b>131,659</b>	<b>255,168</b>	<b>286,933</b>	<b>305,367</b>	<b>309,721</b>	<b>339,916</b>	<b>18%</b>
<b>TOTAL GENERAL</b>		<b>135,159</b>	<b>267,527</b>	<b>301,283</b>	<b>316,809</b>	<b>321,533</b>	<b>353,766</b>	<b>17%</b>
<b>TOTAL REVENUES: ATHLETICS 1</b>		<b>135,159</b>	<b>267,527</b>	<b>301,283</b>	<b>316,809</b>	<b>321,533</b>	<b>353,766</b>	<b>17%</b>
<b>EXPENSES</b>								
<b>GENERAL</b>								
<b>PROGRAM SALARIES</b>								
10-30-00-710-2605	SUMMER SOFTBALL - ADULT	2,574	1,020	4,795	3,251	3,251	4,987	4%
10-30-00-710-2610	FALL SOFTBALL - ADULT	88	3,602	3,850	1,772	4,000	4,004	4%
10-30-00-710-2620	BASEBALL - OVER 30	1,426	1,988	2,750	326	2,500	2,860	4%
10-30-00-710-2625	PICKLEBALL	0	0	800	0	0	0	(100%)
10-30-00-710-2705	CO-OP PROGRAMS	5,439	0	0	0	0	0	0%
10-30-00-710-2720	DISC GOLF	0	180	180	40	40	180	0%
10-30-00-710-2730	SPRING 5K	0	91	715	52	52	715	0%
<b>TOTAL PROGRAM SALARIES</b>		<b>9,527</b>	<b>6,881</b>	<b>13,090</b>	<b>5,441</b>	<b>9,843</b>	<b>12,746</b>	<b>(2%)</b>
<b>PROGRAM SUPPLIES</b>								
10-30-00-720-2600	SOFTBALL - YOUTH	13,913	8,245	10,060	8,367	10,500	11,260	11%
10-30-00-720-2601	SOFTBALL - TRAVEL	0	11,362	5,250	10,086	10,086	8,100	54%
10-30-00-720-2605	SUMMER SOFTBALL - ADULT	6,938	9,238	9,825	7,659	7,659	9,825	0%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>ATHLETICS 1</b>								
<b>EXPENSES</b>								
<b>GENERAL</b>								
<b>PROGRAM SUPPLIES</b>								
10-30-00-720-2610	FALL SOFTBALL - ADULT	0	3,483	4,700	4,384	5,000	4,700	0%
10-30-00-720-2615	SOFTBALL TOURNAMENTS	0	0	656	0	0	656	0%
10-30-00-720-2620	BASEBALL - OVER 30	2,506	2,711	2,840	1,530	2,400	2,840	0%
10-30-00-720-2625	PICKLEBALL	19	0	100	0	0	0	(100%)
10-30-00-720-2725	SOFTBALL CLINICS	0	0	200	0	0	200	0%
10-30-00-720-2730	SPRING 5K	332	3,637	5,250	3,894	3,894	6,037	14%
10-30-00-720-2900	BADMINTON	0	0	300	0	0	450	50%
10-30-00-720-2905	TENNIS TEAM	0	139	0	0	0	0	0%
10-30-00-720-2910	SOCCER CAMP - BOYS	0	749	750	842	842	900	20%
10-30-00-720-2915	SOCCER CAMP - GIRLS	0	0	0	0	0	300	0%
10-30-00-720-2920	CROSS COUNTRY CAMP	0	0	200	0	0	300	50%
10-30-00-720-2925	VOLLEYBALL CAMP	948	1,212	1,150	1,618	1,618	1,700	47%
10-30-00-720-2935	BASKETBALL CAMP - GIRLS	293	322	350	0	0	350	0%
10-30-00-720-2940	BASKETBALL CAMP - BOYS	1,357	1,974	1,250	0	0	1,250	0%
10-30-00-720-2950	SOFTBALL CAMP - GIRLS	0	0	0	0	0	120	0%
10-30-00-720-2960	BASEBALL CAMP - SPRING	0	303	0	0	0	0	0%
10-30-00-720-2970	FOOTBALL CAMP	0	372	0	2,095	2,095	2,500	0%
<b>TOTAL PROGRAM SUPPLIES</b>		<b>26,306</b>	<b>43,747</b>	<b>42,881</b>	<b>40,475</b>	<b>44,094</b>	<b>51,488</b>	<b>20%</b>
<b>PROGRAM CONTRACTUAL</b>								
10-30-00-730-2500	TRUE HERO SELF DEFENSE	410	0	0	0	0	0	0%
10-30-00-730-2505	KARATE	9,818	11,124	12,201	14,642	22,400	18,920	55%
10-30-00-730-2510	SULLIVAN'S KARATE	3,118	3,729	4,625	2,625	4,500	4,588	0%
10-30-00-730-2515	TAE KWON DO	2,552	1,504	3,944	1,800	6,400	6,632	68%
10-30-00-730-2520	FENCING	3,274	5,686	5,301	2,996	5,805	5,714	7%
10-30-00-730-2530	TAI CHI	0	2,224	3,538	1,775	3,500	3,498	(1%)
10-30-00-730-2600	SOFTBALL - YOUTH	7,707	7,182	5,516	11,370	11,370	8,326	50%
10-30-00-730-2601	SOFTBALL - TRAVEL	0	16,560	27,120	22,102	23,000	30,290	11%
10-30-00-730-2605	SUMMER SOFTBALL - ADULT	15,794	19,640	20,080	20,612	20,612	21,394	6%
10-30-00-730-2610	FALL SOFTBALL - ADULT	0	13,256	13,259	6,600	13,000	14,085	6%
10-30-00-730-2615	SOFTBALL TOURNAMENTS	0	0	440	0	0	451	2%
10-30-00-730-2620	BASEBALL - OVER 30	7,518	7,665	7,945	2,400	7,000	7,604	(4%)
10-30-00-730-2715	ICE SKATING	4,073	620	5,644	6,035	8,800	8,333	47%
10-30-00-730-2725	SOFTBALL CLINICS	0	0	3,175	0	0	3,175	0%
10-30-00-730-2730	SPRING 5K	0	5,250	4,250	2,189	6,189	4,650	9%
10-30-00-730-2735	LACROSSE	0	0	0	0	350	6,125	0%
10-30-00-730-2800	CHICAGO FIRE SOCCER	0	9,028	6,895	6,435	6,435	6,059	(12%)

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>ATHLETICS 1</b>								
<b>EXPENSES</b>								
<b>GENERAL</b>								
<b>PROGRAM CONTRACTUAL</b>								
10-30-00-730-2805	VOLLEYBALL CAMP	0	2,803	2,805	0	0	2,805	0%
10-30-00-730-2810	BASEBALL HITTING & PITCHING	3,145	2,092	2,635	2,327	2,327	3,400	29%
10-30-00-730-2815	JR. HIGH BASKETBALL CAMP	0	2,894	2,933	1,433	1,433	2,317	(21%)
10-30-00-730-2900	BADMINTON	340	1,275	975	2,645	2,645	3,375	246%
10-30-00-730-2905	TENNIS TEAM	2,405	2,721	2,890	2,844	2,844	4,212	45%
10-30-00-730-2910	SOCCER CAMP - BOYS	0	1,287	1,290	3,384	3,384	3,363	160%
10-30-00-730-2915	SOCCER CAMP - GIRLS	0	765	765	685	685	542	(29%)
10-30-00-730-2920	CROSS COUNTRY CAMP	918	1,020	820	1,530	1,530	1,434	74%
10-30-00-730-2925	VOLLEYBALL CAMP	938	3,366	3,483	10,312	10,312	10,732	208%
10-30-00-730-2935	BASKETBALL CAMP - GIRLS	756	995	968	2,601	2,601	2,753	184%
10-30-00-730-2940	BASKETBALL CAMP - BOYS	138	1,459	3,000	7,530	7,530	6,825	127%
10-30-00-730-2950	SOFTBALL CAMP - GIRLS	0	0	0	408	408	645	0%
10-30-00-730-2965	BASEBALL CAMP - SUMMER	3,053	3,266	3,570	6,394	6,394	7,225	102%
10-30-00-730-2970	FOOTBALL CAMP	3,792	6,045	6,800	7,400	7,400	7,807	14%
10-30-00-730-2975	BOWLING	0	0	510	0	0	519	1%
<b>TOTAL PROGRAM CONTRACTUAL</b>		<b>69,749</b>	<b>133,456</b>	<b>157,377</b>	<b>151,074</b>	<b>188,854</b>	<b>207,798</b>	<b>32%</b>
<b>TOTAL GENERAL</b>		<b>105,582</b>	<b>184,084</b>	<b>213,348</b>	<b>196,990</b>	<b>242,791</b>	<b>272,032</b>	<b>27%</b>
<b>TOTAL ATHLETICS 1</b>		<b>105,582</b>	<b>184,084</b>	<b>213,348</b>	<b>196,990</b>	<b>242,791</b>	<b>272,032</b>	<b>27%</b>
<b>TOTAL REVENUES</b>		<b>135,159</b>	<b>267,527</b>	<b>301,283</b>	<b>316,809</b>	<b>321,533</b>	<b>353,766</b>	<b>17%</b>
<b>TOTAL EXPENSES</b>		<b>105,582</b>	<b>184,084</b>	<b>213,348</b>	<b>196,990</b>	<b>242,791</b>	<b>272,032</b>	<b>27%</b>
<b>SURPLUS (DEFICIT)</b>		<b>29,577</b>	<b>83,443</b>	<b>87,935</b>	<b>119,819</b>	<b>78,742</b>	<b>81,734</b>	<b>(7%)</b>

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund – 10  
Athletics, Camps & Clinics – 35**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Program Fees	\$157,199	\$268,055	\$329,506	\$386,912	\$374,746	\$363,531
Donations	\$0	\$6,876	\$4,406	\$647	\$647	\$4,406
Program Salaries	37,089	27,578	60,877	51,401	57,087	62,307
Program Supplies	17,878	37,104	36,951	32,992	35,938	34,386
Program Contractual	<u>23,110</u>	<u>73,657</u>	<u>71,672</u>	<u>73,148</u>	<u>87,261</u>	<u>102,074</u>
<b>Net Income</b>	\$79,122	\$136,592	\$164,412	\$230,018	\$195,107	\$169,170

**Performance Measure:**

Number of Participants	1,878	3,481	3,800	4,204	4,330	4,175
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**Performance Objectives:**

**Youth Athletic Programs**

1. Offer a minimum of ten different instructional sports each season.
2. Have 80% of participants respond with agree or strongly agree on program surveys that their child's skill has improved.
3. Offer two new youth instructional programs per year.

**Youth Athletic Leagues**

1. Offer an opportunity for youth to participate in an athletic league in all four seasons.
2. Ensure competitions are officiated by qualified officials.
3. Provide opportunities for designated weekly practice times.

**Program 3050**

*Youth Soccer:* The spring season consisted of 822 total players. The fall season had 695 players. Staff will continue to adjust the program structure to encourage more effective and instructional game play for younger age groups, as well as an end of the season tournament for older age groups. Staff will continue using Quickscores online scheduling program for all leagues. Contractual and supplies expenses in 2023 will slightly increase from 2022 due to supply costs and referee costs increasing. Additionally, the price of the program has increased by one dollar.

**Program 3100**

*T-Ball:* There were 128 participants in 2022, compared to 156 in 2021. Enrollment is now set to 128 to maximize instruction. Additional staff members are still budgeted for the 2023 season to provide enhanced structure for the program.



**Program 3150**

*Youth Basketball Leagues:* Winter leagues begin practice in December and games in January. The 2022 winter season program structure was a normal season with masks worn by everyone indoors for half the season. Winter fees collected in the fall are deferred to the following year. This results in the 10 month actual revenue reflecting higher than the year end projected.

**Program 3200**

*Tennis Lessons:* Quality instruction has been a large factor in the success of this program. 2022 enrollment continued to be steady in comparison to 2021. Lessons are offered at the Lombard Common tennis courts which were resurfaced in 2022.

**Program 3300**

*45 Sports Academy:* Enrollment increased in 2022 and is expected to remain steady in 2023.

**Program 3310**

*45 Sports Academy Basketball Clinics:* Enrollment typically varies depending on the season. The most popular clinics tend to be Spring Break, June, August and Winter Break.

**Program 3330**

*45 Sports Academy Youth Sports:* Enrollment increased in 2022 and is expected to remain steady in 2023.

**Program 3340**

*Soccer Skills Training:* This program is offered by trainers from CoachFinder, who also provides trainers for the Firebirds Soccer Club. The Park District has gradually increased the amount of program offerings with this organization. They have proven to provide quality soccer instruction. Current programs offered include a summer camp, spring, fall, and winter instructional classes, as well as, a winter futsal training held at the Madison Meadow Athletic Center.



Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL	----- 2022 PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
<b>ATHLETICS 2</b>								
<b>REVENUES</b>								
<b>GENERAL</b>								
<b>DONATIONS</b>								
10-35-00-330-3050	DONATIONS	0	1,947	1,100	439	439	1,100	0%
10-35-00-330-3100	DONATIONS	0	447	450	89	89	450	0%
10-35-00-330-3150	DONATIONS	0	4,235	2,606	0	0	2,606	0%
10-35-00-330-3200	DONATIONS	0	247	250	119	119	250	0%
<b>TOTAL DONATIONS</b>		<b>0</b>	<b>6,876</b>	<b>4,406</b>	<b>647</b>	<b>647</b>	<b>4,406</b>	<b>0%</b>
<b>PROGRAM FEES</b>								
10-35-00-410-3000	COSTUMES & UNIFORMS	3,910	11,970	11,940	12,852	16,600	10,340	(13%)
10-35-00-410-3050	YOUTH SOCCER - OUTDOOR	15,165	96,020	98,465	108,823	109,869	109,475	11%
10-35-00-410-3055	LITTLE KICKERS SOCCER	0	2,360	2,832	1,288	1,288	0	(100%)
10-35-00-410-3060	YOUTH SOCCER - INDOOR	567	0	1,705	0	0	0	(100%)
10-35-00-410-3100	T-BALL	4,842	10,994	11,380	8,913	8,913	10,656	(6%)
10-35-00-410-3150	BASKETBALL - YOUTH	74,785	33,038	84,765	114,568	95,000	91,807	8%
10-35-00-410-3155	BASKETBALL-HIGH SCHOOL LEAGUE	11,680	3,170	8,110	16,191	15,671	10,510	29%
10-35-00-410-3200	TENNIS LESSONS	13,777	27,977	29,796	30,927	30,927	33,150	11%
10-35-00-410-3300	45 SPORTS AFTER SCHL BSKETBALL	1,252	4,850	6,380	6,320	6,320	6,710	5%
10-35-00-410-3310	45SPORTS YTH BSKETBALL CLINICS	85	5,912	9,228	8,937	9,200	9,228	0%
10-35-00-410-3315	VOLLEYBALL PROFESSIONALS	16,570	28,847	25,182	30,016	30,016	30,524	21%
10-35-00-410-3330	45 SPORTS YOUTH PROGRAMS	6,674	34,077	25,332	37,546	37,546	37,000	46%
10-35-00-410-3340	COACH FINDER SOCCER CAMP	7,892	8,840	11,655	7,431	10,296	11,655	0%
10-35-00-410-3350	CHALLENGER SOCCER CAMP	0	0	2,476	3,100	3,100	2,476	0%
10-35-00-410-3450	TURKEY SHOOT	0	0	260	0	0	0	(100%)
<b>TOTAL PROGRAM FEES</b>		<b>157,199</b>	<b>268,055</b>	<b>329,506</b>	<b>386,912</b>	<b>374,746</b>	<b>363,531</b>	<b>10%</b>
<b>TOTAL GENERAL</b>		<b>157,199</b>	<b>274,931</b>	<b>333,912</b>	<b>387,559</b>	<b>375,393</b>	<b>367,937</b>	<b>10%</b>
<b>TOTAL REVENUES: ATHLETICS 2</b>		<b>157,199</b>	<b>274,931</b>	<b>333,912</b>	<b>387,559</b>	<b>375,393</b>	<b>367,937</b>	<b>10%</b>
<b>EXPENSES</b>								
<b>GENERAL</b>								
<b>PROGRAM SALARIES</b>								
10-35-00-710-3050	YOUTH SOCCER - OUTDOOR	42	3,127	4,923	2,514	3,000	5,108	3%
10-35-00-710-3055	LITTLE KICKERS SOCCER	0	118	384	0	0	0	(100%)
10-35-00-710-3060	YOUTH SOCCER - INDOOR	155	0	531	0	0	0	(100%)
10-35-00-710-3100	T-BALL	2,145	3,583	5,100	3,703	3,703	5,640	10%
10-35-00-710-3150	BASKETBALL - YOUTH	25,175	9,529	35,437	30,800	36,000	35,546	0%
10-35-00-710-3155	BASKETBALL-HIGH SCHOOL LEAGUE	3,192	611	3,300	3,909	3,909	3,485	5%
10-35-00-710-3200	TENNIS LESSONS	6,037	10,610	10,512	10,475	10,475	11,904	13%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
<b>ATHLETICS 2</b>								
<b>EXPENSES</b>								
<b>GENERAL</b>								
<b>PROGRAM SALARIES</b>								
10-35-00-710-3340	COACH FINDER SOCCER CAMP	343	0	624	0	0	624	0%
10-35-00-710-3450	TURKEY SHOOT	0	0	66	0	0	0	(100%)
<b>TOTAL PROGRAM SALARIES</b>		<b>37,089</b>	<b>27,578</b>	<b>60,877</b>	<b>51,401</b>	<b>57,087</b>	<b>62,307</b>	<b>2%</b>
<b>PROGRAM SUPPLIES</b>								
10-35-00-720-3000	COSTUMES & UNIFORMS	9,378	20,410	9,230	15,719	15,719	9,230	0%
10-35-00-720-3050	YOUTH SOCCER - OUTDOOR	3,740	7,447	14,153	9,001	9,001	12,793	(9%)
10-35-00-720-3055	LITTLE KICKERS SOCCER	0	258	664	0	0	0	(100%)
10-35-00-720-3060	YOUTH SOCCER - INDOOR	0	0	40	0	0	0	(100%)
10-35-00-720-3100	T-BALL	742	2,718	2,753	3,079	3,079	2,933	6%
10-35-00-720-3150	BASKETBALL - YOUTH	2,156	4,543	7,078	4,064	6,000	6,358	(10%)
10-35-00-720-3155	BASKETBALL-HIGH SCHOOL LEAGUE	1,565	1,376	1,962	490	1,500	2,177	10%
10-35-00-720-3200	TENNIS LESSONS	262	352	895	639	639	895	0%
10-35-00-720-3340	COACH FINDER SOCCER CAMP	35	0	0	0	0	0	0%
10-35-00-720-3450	TURKEY SHOOT	0	0	176	0	0	0	(100%)
<b>TOTAL PROGRAM SUPPLIES</b>		<b>17,878</b>	<b>37,104</b>	<b>36,951</b>	<b>32,992</b>	<b>35,938</b>	<b>34,386</b>	<b>(6%)</b>
<b>PROGRAM CONTRACTUAL SERVICES</b>								
10-35-00-730-3050	YOUTH SOCCER - OUTDOOR	320	15,530	12,500	17,430	21,000	29,000	132%
10-35-00-730-3100	T-BALL	228	272	284	460	633	660	132%
10-35-00-730-3150	BASKETBALL - YOUTH	1,049	481	3,325	1,260	1,500	5,225	57%
10-35-00-730-3155	BASKETBALL-HIGH SCHOOL LEAGUE	56	0	730	180	200	30	(95%)
10-35-00-730-3300	45 SPORTS AFTER SCHL BSKETBALL	754	1,254	4,459	2,508	4,000	4,459	0%
10-35-00-730-3310	45SPORTS YTH BSKETBALL CLINICS	0	4,144	6,430	6,572	6,572	6,430	0%
10-35-00-730-3315	VOLLEYBALL PROFESSIONALS	11,018	19,683	17,028	16,961	20,432	20,767	21%
10-35-00-730-3330	45 SPORTS YOUTH PROGRAMS	4,214	25,686	17,313	23,223	26,200	25,900	49%
10-35-00-730-3340	COACH FINDER SOCCER CAMP	5,471	6,607	8,009	4,554	4,554	8,009	0%
10-35-00-730-3350	CHALLENGER SOCCER CAMP	0	0	1,594	0	2,170	1,594	0%
<b>TOTAL PROGRAM CONTRACTUAL SERVICES</b>		<b>23,110</b>	<b>73,657</b>	<b>71,672</b>	<b>73,148</b>	<b>87,261</b>	<b>102,074</b>	<b>42%</b>
<b>TOTAL GENERAL</b>		<b>78,077</b>	<b>138,339</b>	<b>169,500</b>	<b>157,541</b>	<b>180,286</b>	<b>198,767</b>	<b>17%</b>
<b>TOTAL ATHLETICS 2</b>		<b>78,077</b>	<b>138,339</b>	<b>169,500</b>	<b>157,541</b>	<b>180,286</b>	<b>198,767</b>	<b>17%</b>
<b>TOTAL REVENUES</b>		<b>157,199</b>	<b>274,931</b>	<b>333,912</b>	<b>387,559</b>	<b>375,393</b>	<b>367,937</b>	<b>10%</b>
<b>TOTAL EXPENSES</b>		<b>78,077</b>	<b>138,339</b>	<b>169,500</b>	<b>157,541</b>	<b>180,286</b>	<b>198,767</b>	<b>17%</b>
<b>SURPLUS (DEFICIT)</b>		<b>79,122</b>	<b>136,592</b>	<b>164,412</b>	<b>230,018</b>	<b>195,107</b>	<b>169,170</b>	<b>2%</b>



**Lombard Park District  
2023 Proposed Budget  
Recreation Fund - 10  
Gymnastics - 40**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Program Fees	\$28,883	\$42,628	\$40,502	\$70,755	\$77,505	\$71,135
Program Salaries	2,556	44	-	-	-	-
Program Supplies	-	-	-	-	-	-
Program Contractual	<u>14,733</u>	<u>33,832</u>	<u>32,222</u>	<u>47,828</u>	<u>61,615</u>	<u>56,608</u>
<b>Net Income</b>	\$11,594	\$8,752	\$8,280	\$22,927	\$15,890	\$14,527

**Performance Measure:**

Number of Participants	391	674	652	1,046	1,150	1,050
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**Performance Objectives:**

1. Provide a variety of gymnastics programs for participants ranging in ages from 18 months to 14 years old including Parent/Tot classes, Tiny and Super Times, Beginner 1 & 2 and Team.

**Program 3500**

*Tumbling Times Gymnastics:* The Park District partners with Tumbling Times Inc. for gymnastics programs. All classes are offered at Tumbling Times in Addison, which opened in 2015. Classes are no longer offered at Sunset Knoll Recreation Center. Enrollment increased significantly in 2022. All Tumbling Times classes will remain in 3500 for 2023.

**Program 3510**

*Tumbling Times Tot:* All tot classes were moved to 3500 starting in 2021.

**Program 3600**

*Poms Team:* Beginning in 2021, the Poms Team budget was moved to the Visual and Performing Arts section. Poms Team will be budgeted under a new revenue code with the Inspire Dance Team, entitled Competitive Pom/Dance Team.



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Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020--	--2021--	----- 2022 -----		--2023--	% INC(DEC)	
		ACTUAL	ACTUAL	10 MO. BUDGETED	PROJECTED	REQUESTED BUDGET		
BEGINNING BALANCE							0	
GYMNASTICS								
REVENUES								
GENERAL								
PROGRAM FEES								
10-40-00-410-3500	LOMBARD LEAPERS	10,563	42,945	40,502	70,755	77,505	71,135	75%
10-40-00-410-3510	LITTLE LEAPERS	7,201	(317)	0	0	0	0	0%
10-40-00-410-3600	POMS TEAM	11,119	0	0	0	0	0	0%
TOTAL PROGRAM FEES		28,883	42,628	40,502	70,755	77,505	71,135	75%
TOTAL GENERAL		28,883	42,628	40,502	70,755	77,505	71,135	75%
TOTAL REVENUES: GYMNASTICS		28,883	42,628	40,502	70,755	77,505	71,135	75%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-40-00-710-3600	POMS TEAM	2,556	44	0	0	0	0	0%
TOTAL PROGRAM SALARIES		2,556	44	0	0	0	0	0%
PROGRAM CONTRACTUAL SERVICES								
10-40-00-730-3500	LOMBARD LEAPERS	7,669	33,832	32,222	47,828	61,615	56,608	75%
10-40-00-730-3510	LITTLE LEAPERS	6,305	0	0	0	0	0	0%
10-40-00-730-3600	POMS TEAM	759	0	0	0	0	0	0%
TOTAL PROGRAM CONTRACTUAL SERVICES		14,733	33,832	32,222	47,828	61,615	56,608	75%
TOTAL GENERAL		17,289	33,876	32,222	47,828	61,615	56,608	75%
TOTAL GYMNASTICS		17,289	33,876	32,222	47,828	61,615	56,608	75%
TOTAL REVENUES		28,883	42,628	40,502	70,755	77,505	71,135	75%
TOTAL EXPENSES		17,289	33,876	32,222	47,828	61,615	56,608	75%
SURPLUS (DEFICIT)		11,594	8,752	8,280	22,927	15,890	14,527	75%

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund - 10  
General Interest, Camps, and Clinics - 45**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Miscellaneous	19,295	-	-	-	-	-
Program Fees	322,559	540,226	977,789	743,817	972,250	1,085,775
Utilities	2,166	3,012	2,260	1,922	2,260	2,260
Program Salaries	182,931	244,954	400,429	257,157	364,305	448,564
Program Supplies	6,293	16,905	36,825	22,454	38,539	43,550
Program Contractual	<u>12,630</u>	<u>15,339</u>	<u>35,715</u>	<u>30,024</u>	<u>37,065</u>	<u>41,744</u>
<b>Net Income</b>	<b>\$137,834</b>	<b>\$260,016</b>	<b>\$502,560</b>	<b>\$432,260</b>	<b>\$530,081</b>	<b>\$549,657</b>

**Performance Measure:**

Number of Participants	949	3,031	5,590	4,490	5,190	5,400
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**Performance Objectives:**

1. Provide a wide variety of programs that appeal to youth ranging in ages from 6-12 years old.
2. Offer services for parents in need of child supervision before and after school and school days off.
3. Offer services for parents in need of child supervision during the summer and holiday breaks.
4. Provide programs that aid in independent thinking and encourage creativity.
5. Provide educational programs that help in youth development.
6. Continually keep up with trends and offer new and innovative youth programs.

**Program 4000**

*Day Camp:* Day Camp saw a full recovery from the pandemic with camp averaging 190 campers per day on MWF and 170 campers per day on T/TH. Camp offered in-house field trips and off-site field trips in 2022 and will continue to budget for the same in 2023.



**Program 4005** *School Break Camps:* Lombard Park District will continue to offer school break camps during Winter Break, Spring Break and Thanksgiving. In-house field trips are planned for the school year.

**Program 4050** *Club Rec:* Club Rec has continued to see growth since mitigation measures have been lifted in the schools. The 2022/2023 school year has over 350 participants in the program compared to ending the 2021/2022 school year at 298. Supply costs continue to increase due to snacks being purchased in-house at Sam's Club instead of contracting through Arbor Management. This provides a cost savings to the District.

**Program 4100** *Chess Camp and Robotic Camp:* After School Enrichment solutions continues to offer a variety of contractual classes including: Chess, STEAM, Music, Art and Spanish. Chess and STEAM classes have continued to be very popular. All contractual classes are a cooperative effort with Villa Park and Oakbrook Terrace.



**Program 4200** *Youth Wellness:* Home Alone, First Aid, and Babysitter Training are offered by instructor Brenda Jaeger. A slight increase in fees is proposed in the budget.

**Program 4300** *School Day Off:* The Lombard Park District will continue to offer a School Day Off Program on days when School District 44 is not in session. This program will be available to Club Rec participants at a discounted rate, but will also be available to residents and non-residents. In-house field trips will be planned for some of the days.

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- 2022 10 MO. PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
GENERAL INTERST & CAMPS								
REVENUES								
GENERAL								
OTHER INCOME								
10-45-00-360-4050	CLUB REC	19,295	0	0	0	0	0	0%
TOTAL OTHER INCOME		19,295	0	0	0	0	0	0%
PROGRAM FEES								
10-45-00-410-4000	DAY CAMP	35,851	140,117	256,028	259,104	259,104	279,084	9%
10-45-00-410-4005	CABIN FEVER	6,572	17,704	21,216	15,150	18,800	20,905	(1%)
10-45-00-410-4050	CLUB REC	272,367	361,859	670,415	444,876	663,874	752,471	12%
10-45-00-410-4100	GENERAL INTEREST CAMPS	821	9,079	7,800	9,246	11,222	12,680	62%
10-45-00-410-4200	YOUTH WELLNESS	1,377	2,857	4,615	4,670	4,854	4,960	7%
10-45-00-410-4300	SCHOOL DAYS OFF	5,571	8,610	17,715	10,771	14,396	15,675	(11%)
TOTAL PROGRAM FEES		322,559	540,226	977,789	743,817	972,250	1,085,775	11%
TOTAL GENERAL		341,854	540,226	977,789	743,817	972,250	1,085,775	11%
TOTAL REVENUES: GENERAL INTERST & CAMPS		341,854	540,226	977,789	743,817	972,250	1,085,775	11%
EXPENSES								
GENERAL								
UTILITIES								
10-45-00-520-4050	DSL AND CELL PHONE	2,166	3,012	2,260	1,922	2,260	2,260	0%
TOTAL UTILITIES		2,166	3,012	2,260	1,922	2,260	2,260	0%
PROGRAM SALARIES								
10-45-00-710-4000	DAY CAMP	25,490	79,562	111,500	123,719	123,719	130,720	17%
10-45-00-710-4005	CABIN FEVER	5,625	8,719	9,534	4,449	9,534	11,856	24%
10-45-00-710-4050	CLUB REC	148,200	151,149	271,895	124,788	225,000	298,256	9%
10-45-00-710-4100	GENERAL INTEREST CAMPS	0	0	0	667	667	864	0%
10-45-00-710-4300	SCHOOL DAY OFF	3,616	5,524	7,500	3,534	5,385	6,868	(8%)
TOTAL PROGRAM SALARIES		182,931	244,954	400,429	257,157	364,305	448,564	12%
PROGRAM SUPPLIES								
10-45-00-720-4000	DAY CAMP	582	3,018	6,475	8,126	8,126	8,850	36%
10-45-00-720-4005	CABIN FEVER	9	106	1,000	10	700	950	(5%)
10-45-00-720-4050	CLUB REC	5,614	13,772	29,200	13,805	29,200	33,250	13%
10-45-00-720-4100	GENERAL INTEREST CAMPS	13	0	0	357	357	225	0%
10-45-00-720-4300	SCHOOL DAY OFF	75	9	150	156	156	275	83%
TOTAL PROGRAM SUPPLIES		6,293	16,905	36,825	22,454	38,539	43,550	18%

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Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020--	--2021--	2022		--2023--	% INC(DEC)
		ACTUAL	ACTUAL	BUDGETED	10 MO. ACTUAL	PROJECTED	
<b>GENERAL INTERST &amp; CAMPS</b>							
<b>GENERAL</b>							
<b>PROGRAM CONTRACTUAL SERVICES</b>							
10-45-00-730-4000	DAY CAMP	798	6,268	18,200	20,368	20,368	30%
10-45-00-730-4005	CABIN FEVER	0	0	1,800	0	1,500	(16%)
10-45-00-730-4050	CLUB REC	10,374	0	2,500	2,445	2,445	12%
10-45-00-730-4100	GENERAL INTEREST CAMPS	627	7,492	5,560	5,232	7,855	46%
10-45-00-730-4200	YOUTH WELLNESS	831	1,579	3,255	1,979	3,397	(5%)
10-45-00-730-4300	SCHOOL DAY OFF	0	0	4,400	0	1,500	(43%)
TOTAL PROGRAM CONTRACTUAL SERVICES		12,630	15,339	35,715	30,024	37,065	16%
TOTAL GENERAL		204,020	280,210	475,229	311,557	442,169	12%
TOTAL GENERAL INTERST & CAMPS		204,020	280,210	475,229	311,557	442,169	12%
TOTAL REVENUES		341,854	540,226	977,789	743,817	972,250	11%
TOTAL EXPENSES		204,020	280,210	475,229	311,557	442,169	12%
SURPLUS (DEFICIT)		137,834	260,016	502,560	432,260	530,081	9%

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund - 10  
Special Events - 50**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Program Fees	\$4,409	\$10,573	\$32,980	\$15,436	\$19,081	\$33,005
Donations and Merchandise Sales	-	11,650	12,250	11,418	11,418	12,250
Sponsorship	3,900	6,125	8,100	6,700	7,900	9,300
Permits and Licenses	-	2,110	1,275	1,830	1,830	1,900
Cost of Merchandise	-	9,887	7,633	9,780	9,780	9,700
Program Salaries	357	3,437	8,127	1,785	5,052	8,725
Program Supplies	9,824	11,061	21,410	10,935	17,575	23,940
Program Contractual	5,397	16,919	40,740	22,603	30,828	46,980
<b>Net Income</b>	<b>(7,269)</b>	<b>(15,066)</b>	<b>(25,855)</b>	<b>(13,379)</b>	<b>(26,666)</b>	<b>(36,690)</b>

**Performance Measure:**

Number of Participants (Registration Programs Only)	542	570	1,400	469	520	660
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**Performance Objectives:**

1. Offer a wide variety of special events to the community every year.
2. Provide free or low cost quality events to the community seasonally.
3. Provide special events that encourage a sense of community pride and cohesiveness.
4. Provide an opportunity for arts, crafts, and various forms of entertainment.
5. Provide special events to celebrate holidays and seasons.
6. Aid in promotion and marketing for other programs and events in the District.

**Program 4500**      *Lilac Time:* Lilac Time continues to be popular throughout the Midwest and beyond. The May celebration includes, concerts, plant sales, special events, the Country Store, and more. Lilac Time events were brought back in full in 2022.

**Program 4505**      *Lilac Time Grants:* The Village of Lombard Tourism Grant offsets special advertising during Lilac Time. The Park District will apply for a grant in 2023 to assist with the marketing of Lilac Time. Staff will continue to explore different creative advertising mediums. The grant was not applied for in 2019. Lilac Time was canceled in 2020 due to COVID-19. It was significantly scaled back in 2021 due to COVID-19.

**Program 4510**

*Holiday Lights:* This event takes place in Lilacia Park. The Park District and Village have teamed up to do a lighting of Lilacia Park in conjunction with Jingle Bell Jubilee on the first Saturday in December. Roaming holiday characters and other entertainment will be included. The park is a whimsical display of decorations and activities. Due to crowd size and the growing popularity of the event, the Gold Medal Express was retired from operation in 2019. Jubilee was scaled back in 2021 due to COVID-19 restrictions. Many of the participating groups from previous years did not participate during the Jubilee. Several groups are on board to participate in 2022 and beyond. Contractual fees will increase because a professional Santa will be contracted for all evenings.

**Program 4550**

*Wine Tasting:* Wine Tasting was canceled in 2020 & 2021, but was brought back in 2022 with Famous Liquors as the vendor for this event. The 2022 event had lower numbers than anticipated, but plans are in place to increase participation moving forward.

**Program 4560**

*Pancake Breakfast:* This annual outdoor Pancake Breakfast is held the day of the Mutt Strut. Breakfast is included with race registration. Walk-ups are also welcome to attend.

**Program 4565**

*Summer Entertainment Series:* Movies and Concerts in the Park is a popular event during the summer. Payment for royalties and licensing are included in the budget for 2023. Three concerts and three movies at Lilacia Park are planned for 2023. A Movie on the Green at Lombard Golf Course was held in 2022 and there are plans to bring this event back again in 2023. In addition, staff plans to have pre-movie entertainment scheduled during Movies in the Park to try and get more participants out for the event.



**Program 4605**

*Family Event:* The Fishing Derby and the Family Campout are included in this budget program area. The Fishing Derby was brought back in 2022 and will continue to be offered during Illinois' Free Fishing Days. The Family Campout was not offered in 2021 and 2022 due to construction at Four Seasons. The plan is to bring back the Campout in 2023.

**Program 4610**

*Spring Events:* In 2022, the District received \$750 from the Lombard Lions Club for the event and will continue to seek sponsors in the future. This budget also includes Lunch with the Bunny. "You've Been Egged", an at-home egg hunt delivery program, continues to be popular and will be offered again in 2023.



**Program 4615**

*Fall Fest:* Fall Fest is a free event geared towards families. Staff will continue to seek sponsorship to help offset costs in 2023. This event includes a pumpkin patch, pony rides, candy hunts, hay rides, a DJ, and several inflatables. In addition, Boo Bingo is in this area. There were approximately 2,500 attendees in 2022. Fall Fest moving forward will be incorporating a food drive component into the plans in hopes that it will garner more donations than our door-to-door food drive has in the past.

**Program 4625**

*Bounce Back to School:* Bounce Back to School was moved to its own line item for the 2020 budget. The event included inflatables, concessions, DJ, roving entertainment, and community group interactions. This event did not run in 2020, but was offered in 2021 and 2022.

**Program 4700**

*Special Events/Other:* The Polar Express is being eliminated as an offering and will be replaced with an in-house Trolley event in 2023. In addition, small holiday workshops will be planned to build up revenue in this area. A Mommy and Me Tea Party is also included in this area. This program was rebranded to an Alice in Wonderland theme, and includes a visit with characters from Wonderland.

**Program 4900**

*Community Involvement:* This budget area includes Adopt-a-Park, Halloween House Decorating Contest and Jingles' Holiday House Decorating Contest.



FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- 2022 10 MO. PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
SPECIAL EVENTS & TRIPS								
REVENUES								
GENERAL								
MERCHANDISE FOR RESALE								
10-50-00-320-0605	MERCHANDISE SALES	0	11,650	11,750	11,418	11,418	11,750	0%
TOTAL MERCHANDISE FOR RESALE		0	11,650	11,750	11,418	11,418	11,750	0%
DONATIONS								
10-50-00-330-0655	DONATIONS	0	0	500	0	0	500	0%
TOTAL DONATIONS		0	0	500	0	0	500	0%
SPONSORSHIPS								
10-50-00-335-0665	SPONSORSHIPS	350	350	1,900	1,050	1,050	1,900	0%
10-50-00-335-4510	SPONSORSHIPS	2,150	2,900	2,700	1,500	2,700	2,700	0%
10-50-00-335-4565	SPONSORSHIPS	0	0	0	1,000	1,000	1,000	0%
10-50-00-335-4600	SPONSORSHIPS	400	250	500	0	0	500	0%
10-50-00-335-4610	SPONSORSHIPS	0	925	1,000	950	950	1,000	0%
10-50-00-335-4615	SPONSORSHIPS	1,000	1,250	1,500	1,500	1,500	1,500	0%
10-50-00-335-4625	BOUNCE BACK SPONSORSHIP	0	450	500	700	700	700	40%
TOTAL SPONSORSHIPS		3,900	6,125	8,100	6,700	7,900	9,300	14%
PROGRAM FEES								
10-50-00-410-4505	LILAC TIME GRANTS	0	0	7,000	3,000	3,000	7,000	0%
10-50-00-410-4510	HOLIDAY LIGHTS	0	0	1,500	0	1,500	1,500	0%
10-50-00-410-4550	WINE TASTING	0	0	5,400	3,565	3,565	4,400	(18%)
10-50-00-410-4560	PANCAKE BREAKFAST	0	0	1,140	1,916	1,916	1,140	0%
10-50-00-410-4605	CAMPOUT/FISHING DERBY	60	948	2,155	954	954	2,155	0%
10-50-00-410-4610	SPRING EVENT	0	3,733	2,500	2,554	2,554	3,070	22%
10-50-00-410-4700	SPECIAL EVENTS - OTHER	232	860	9,385	642	1,842	10,740	14%
10-50-00-410-4800	BIRTHDAY PARTY PACKAGE	257	0	0	0	0	0	0%
10-50-00-410-4905	TALES AND TOMBSTONES	3,860	5,032	3,900	2,805	3,750	3,000	(23%)
TOTAL PROGRAM FEES		4,409	10,573	32,980	15,436	19,081	33,005	0%
TOTAL GENERAL		8,309	28,348	53,330	33,554	38,399	54,555	2%
TOTAL REVENUES: SPECIAL EVENTS & TRIPS		8,309	28,348	53,330	33,554	38,399	54,555	2%
EXPENSES								

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
<b>SPECIAL EVENTS &amp; TRIPS</b>								
<b>GENERAL</b>								
<b>PERMITS &amp; LICENSES</b>								
10-50-00-620-4565	PERMITS & LICENSES	0	2,110	1,275	1,830	1,830	1,900	49%
<b>TOTAL PERMITS &amp; LICENSES</b>		0	2,110	1,275	1,830	1,830	1,900	49%
<b>MERCHANDISE - COST OF SALES</b>								
10-50-00-630-0605	MERCHANDISE - COST OF SALES	0	9,887	7,633	9,780	9,780	9,700	27%
<b>TOTAL MERCHANDISE - COST OF SALES</b>		0	9,887	7,633	9,780	9,780	9,700	27%
<b>PROGRAM SALARIES</b>								
10-50-00-710-4500	LILAC FESTIVAL	0	1,963	2,064	1,170	1,170	2,580	25%
10-50-00-710-4510	HOLIDAY LIGHTS	255	679	2,823	0	2,823	4,895	73%
10-50-00-710-4550	WINE TASTING	0	0	192	52	136	224	16%
10-50-00-710-4560	PANCAKE BREAKFAST	0	0	180	119	119	180	0%
10-50-00-710-4565	MOVIES IN THE PARK	0	0	198	0	0	252	27%
10-50-00-710-4600	WINTER CARNIVAL	102	0	288	0	0	336	16%
10-50-00-710-4605	CAMPOUT/FISHING DERBY	0	0	216	0	0	252	16%
10-50-00-710-4610	SPRING EVENT	0	277	492	96	96	396	(19%)
10-50-00-710-4615	FALL FEST	0	0	360	0	360	420	16%
10-50-00-710-4625	BOUNCE BACK SALARIES	0	242	480	348	348	480	0%
10-50-00-710-4700	SPECIAL EVENTS - OTHER	0	276	684	0	0	560	(18%)
10-50-00-710-4900	COMMUNITY INVOLVEMENT	0	0	150	0	0	150	0%
<b>TOTAL PROGRAM SALARIES</b>		357	3,437	8,127	1,785	5,052	10,725	31%
<b>PROGRAM SUPPLIES</b>								
10-50-00-720-4500	LILAC FESTIVAL	972	735	1,500	1,367	1,367	1,500	0%
10-50-00-720-4510	HOLIDAY LIGHTS	2,835	4,123	3,850	0	3,850	4,340	12%
10-50-00-720-4550	WINE TASTING	0	0	1,480	1,028	1,028	1,290	(12%)
10-50-00-720-4560	PANCAKE BREAKFAST	0	0	960	1,797	1,797	960	0%
10-50-00-720-4565	MOVIES IN THE PARK	0	200	200	303	303	180	(10%)
10-50-00-720-4600	WINTER CARNIVAL	941	0	1,200	0	0	1,200	0%
10-50-00-720-4605	CAMPOUT/FISHING DERBY	0	335	800	378	378	800	0%
10-50-00-720-4610	SPRING EVENT	2,159	1,218	4,500	4,660	4,660	5,000	11%
10-50-00-720-4615	FALL FEST	2,865	3,311	3,400	673	3,400	3,900	14%
10-50-00-720-4625	BOUNCE BACK SUPPLIES	0	99	370	292	292	370	0%
10-50-00-720-4700	SPECIAL EVENTS - OTHER	0	1,040	2,350	437	500	3,300	40%
10-50-00-720-4800	BIRTHDAY PARTY PACKAGE	52	0	0	0	0	0	0%
10-50-00-720-4900	COMMUNITY INVOLVEMENTS	0	0	800	0	0	1,100	37%
<b>TOTAL PROGRAM SUPPLIES</b>		9,824	11,061	21,410	10,935	17,575	23,940	11%

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL PROJECTED	----- 2023 REQUESTED BUDGET	% INC (DEC)
<b>SPECIAL EVENTS &amp; TRIPS</b>							
<b>GENERAL</b>							
<b>PROGRAM CONTRACTUAL SERVICES</b>							
10-50-00-730-4500	LILAC FESTIVAL	0	1,761	6,800	6,919	6,919	7,200 5%
10-50-00-730-4505	LILAC TIME GRANTS	0	0	7,000	3,000	3,000	7,000 0%
10-50-00-730-4510	HOLIDAY LIGHTS	500	5,450	5,270	0	6,350	8,270 56%
10-50-00-730-4550	WINE TASTING	0	0	1,295	949	949	1,135 (12%)
10-50-00-730-4565	MOVIES IN THE PARK	0	0	3,000	3,000	3,000	3,900 30%
10-50-00-730-4600	WINTER CARNIVAL	3,000	0	3,000	0	0	3,500 16%
10-50-00-730-4605	CAMPOUT/FISHING DERBY	0	0	500	0	0	500 0%
10-50-00-730-4615	FALL FEST	0	4,275	5,300	5,400	5,400	5,500 3%
10-50-00-730-4625	BOUNCE BACK CONTRACTUAL	0	2,617	3,325	2,960	2,960	3,375 1%
10-50-00-730-4700	SPECIAL EVENTS - OTHER	0	300	3,300	375	375	5,100 54%
10-50-00-730-4905	TALES AND TOMBSTONES	1,897	2,516	1,950	0	1,875	1,500 (23%)
<b>TOTAL PROGRAM CONTRACTUAL SERVICES</b>		<b>5,397</b>	<b>16,919</b>	<b>40,740</b>	<b>22,603</b>	<b>30,828</b>	<b>46,980 15%</b>
<b>TOTAL GENERAL</b>		<b>15,578</b>	<b>43,414</b>	<b>79,185</b>	<b>46,933</b>	<b>65,065</b>	<b>93,245 17%</b>
<b>TOTAL SPECIAL EVENTS &amp; TRIPS</b>		<b>15,578</b>	<b>43,414</b>	<b>79,185</b>	<b>46,933</b>	<b>65,065</b>	<b>93,245 17%</b>
<b>TOTAL REVENUES</b>		<b>8,309</b>	<b>28,348</b>	<b>53,330</b>	<b>33,554</b>	<b>38,399</b>	<b>54,555 2%</b>
<b>TOTAL EXPENSES</b>		<b>15,578</b>	<b>43,414</b>	<b>79,185</b>	<b>46,933</b>	<b>65,065</b>	<b>93,245 17%</b>
<b>SURPLUS (DEFICIT)</b>		<b>(7,269)</b>	<b>(15,066)</b>	<b>(25,855)</b>	<b>(13,379)</b>	<b>(26,666)</b>	<b>(38,690) 49%</b>

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund - 10  
Teens – 55**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Program Fees	\$2,286	\$13,620	\$67,310	\$42,079	\$42,079	\$54,326
Program Salaries	265	-	13,890	10,728	10,728	13,400
Program Supplies	159	-	2,725	1,392	1,392	2,875
Program Contractual	472	-	9,225	5,923	5,923	8,545
<b>Net Income</b>	<b>\$1,390</b>	<b>\$13,620</b>	<b>\$41,470</b>	<b>\$24,036</b>	<b>\$24,036</b>	<b>\$29,506</b>

**Performance Measure:**

Number of Participants	135	133	2,150
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**Performance Objectives:**

1. Provide a variety of programs and trips that meet the recreation needs and appeal to teens ranging in ages from 11-17 years old.
2. Continually keep up with trends and offer new and innovative teen programs. Work cooperatively with neighboring park districts to enhance teen programming.
3. Provide programs that aid in social development, independent thinking, and encourage creativity.
4. Provide educational programs that promote teen development.

**Program 5000**

*Teen Camp:* Registration for Teen Camp was lower then anticipated in 2022. Camp was typically maxed out at 22 on MWF but saw lower enrollment on T/TH with an average of 15 participants. Teen Camp was restructured in 2022 by changing the field trip days to Monday, Tuesday, Friday so that regardless of registration option, campers would get to participate in at least one field trip per week.

**Program 5005**

*Counselors in Training:* Participation in the 2022 Counselor in Training program continued to be higher then anticipated. Several participants chose to do the CIT program over the Teen Camp program.

**Program 5105**

*Jr. High Dance:* Teen dances were not held in 2022. Teen nights at the pool may return in 2023.

**Program 5200**

*Teen Trips:* There has been limited success in this area over the past several years. Staff will continue to revamp this area.



DATE: 12/21/2022  
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Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE						0	
TEEN PROGRAMS							
REVENUES							
GENERAL							
PROGRAM FEES							
10-55-00-410-5000	TEEN CAMP	0	0	46,590	29,378	29,378	31,910 (31%)
10-55-00-410-5005	COUNSELORS IN TRAINING	1,480	13,620	11,460	12,701	12,701	13,156 14%
10-55-00-410-5105	JR. HIGH DANCE	805	0	7,750	0	0	7,750 0%
10-55-00-410-5200	TEEN TRIPS	0	0	1,510	0	0	1,510 0%
TOTAL PROGRAM FEES		2,285	13,620	67,310	42,079	42,079	54,326 (19%)
TOTAL GENERAL		2,285	13,620	67,310	42,079	42,079	54,326 (19%)
TOTAL REVENUES: TEEN PROGRAMS		2,285	13,620	67,310	42,079	42,079	54,326 (19%)
EXPENSES							
GENERAL							
PROGRAM SALARIES							
10-55-00-710-5000	TEEN CAMP	0	0	12,000	10,728	10,728	12,800 6%
10-55-00-710-5005	COUNSELORS IN TRAINING	0	0	270	0	0	330 22%
10-55-00-710-5105	JR. HIGH DANCE	265	0	1,404	0	0	0 (100%)
10-55-00-710-5200	TEEN TRIPS	0	0	216	0	0	270 25%
TOTAL PROGRAM SALARIES		265	0	13,890	10,728	10,728	13,400 (3%)
PROGRAM SUPPLIES							
10-55-00-720-5000	TEEN CAMP	0	0	1,000	742	742	1,000 0%
10-55-00-720-5005	COUNSELORS IN TRAINING	0	0	650	650	650	800 23%
10-55-00-720-5105	JR. HIGH DANCE	158	0	1,075	0	0	1,075 0%
TOTAL PROGRAM SUPPLIES		158	0	2,725	1,392	1,392	2,875 5%
PROGRAM CONTRACTUAL SERVICES							
10-55-00-730-5000	TEEN CAMP	122	0	7,250	5,183	5,183	6,370 (12%)
10-55-00-730-5005	COUNSELORS IN TRAINING	0	0	800	740	740	1,000 25%
10-55-00-730-5105	JR. HIGH DANCE	350	0	350	0	0	350 0%
10-55-00-730-5200	TEEN TRIPS	0	0	825	0	0	825 0%
TOTAL PROGRAM CONTRACTUAL SERVICES		472	0	9,225	5,923	5,923	8,545 (7%)
TOTAL GENERAL		895	0	25,840	18,043	18,043	24,820 (3%)
TOTAL TEEN PROGRAMS		895	0	25,840	18,043	18,043	24,820 (3%)
TOTAL REVENUES		2,285	13,620	67,310	42,079	42,079	54,326 (19%)
TOTAL EXPENSES		895	0	25,840	18,043	18,043	24,820 (3%)
SURPLUS (DEFICIT)		1,390	13,620	41,470	24,036	24,036	29,506 (28%)

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund - 10  
Fine Arts - 60**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Program Fees	\$8,642	\$23,918	\$40,045	\$38,622	\$41,136	\$50,110
Program Salaries	8,783	18,810	21,333	13,766	19,678	27,676
Program Supplies	1,020	3,004	3,950	3,312	4,000	5,000
Program Contractual	-	2,363	2,655	2,000	3,980	5,268
<b>Net Income</b>	(\$1,161)	(\$259)	\$12,107	\$19,544	\$13,478	\$12,166

**Performance Measure:**

Number of Participants	156	380	400	419	450	525
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**Performance Objectives:**

1. Provide a wide variety of Fine Art programs.
2. Build knowledge and appreciation for Fine Art programs through careful and organized instruction.
3. Increase awareness of the different art mediums by keeping up with trends and offering new Fine Art programs seasonally.
4. Provide Fine Art programs that help participants develop independent and critical thinking and encourage creativity and expression.

**Program 5510**      *Drawing:* Young Rembrandts has been contracted to offer youth drawing classes again in 2023.

**Program 5520**      *Mixed Media:* Art Camp is the most popular program in this area. A variety of classes are anticipated for 2023. After School Enrichment solutions will offer an art history/appreciation program.

**Program 5600**      *Ceramics:* The ceramics area continues to grow. Two additional pottery wheels were purchased in Summer 2022. These purchases allow class maximums to increase from 3 participants to 5 participants. These maximum increases began in Fall 2022 and are expected to contribute to increased revenue in 2023. The cost of clay and glazes has gone up significantly in the last two years.





FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- 2022 10 MO. PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
FINE ARTS								
REVENUES								
GENERAL								
PROGRAM REVENUE								
10-60-00-410-5510	DRAWING	0	2,130	2,375	4,340	4,400	5,670	138%
10-60-00-410-5520	MIXED MEDIA	430	2,384	3,970	4,689	4,689	5,680	43%
10-60-00-410-5600	CERAMICS	8,212	19,404	33,700	29,593	32,047	38,760	15%
TOTAL PROGRAM REVENUE		8,642	23,918	40,045	38,622	41,136	50,110	25%
TOTAL GENERAL		8,642	23,918	40,045	38,622	41,136	50,110	25%
TOTAL REVENUES: FINE ARTS		8,642	23,918	40,045	38,622	41,136	50,110	25%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-60-00-710-5520	MIXED MEDIA	288	216	1,173	144	400	1,224	4%
10-60-00-710-5600	CERAMICS	8,495	18,594	20,160	13,622	19,278	26,452	31%
TOTAL PROGRAM SALARIES		8,783	18,810	21,333	13,766	19,678	27,676	29%
PROGRAM SUPPLIES								
10-60-00-720-5520	MIXED MEDIA	47	279	400	355	450	1,000	150%
10-60-00-720-5600	CERAMICS	973	2,725	3,550	2,957	3,550	4,000	12%
TOTAL PROGRAM SUPPLIES		1,020	3,004	3,950	3,312	4,000	5,000	26%
PROGRAM CONTRACTUAL SERVICES								
10-60-00-730-5510	DRAWING	0	1,850	1,875	2,000	3,200	4,200	124%
10-60-00-730-5520	MIXED MEDIA	0	513	780	0	780	1,068	36%
TOTAL PROGRAM CONTRACTUAL SERVICES		0	2,363	2,655	2,000	3,980	5,268	98%
TOTAL GENERAL		9,803	24,177	27,938	19,078	27,658	37,944	35%
TOTAL FINE ARTS		9,803	24,177	27,938	19,078	27,658	37,944	35%
TOTAL REVENUES		8,642	23,918	40,045	38,622	41,136	50,110	25%
TOTAL EXPENSES		9,803	24,177	27,938	19,078	27,658	37,944	35%
SURPLUS (DEFICIT)		(1,161)	(259)	12,107	19,544	13,478	12,166	0%

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund - 10  
Adults & Seniors - 65**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Program Fees	\$1,186	\$5,956	\$10,831	\$17,166	\$17,724	\$19,676
Sponsorship	\$400	\$200	\$400	\$1,300	\$1,300	\$1,000
Program Salaries	-	-	1,005	-	135	531
Program Supplies	193	906	1,150	217	618	1,300
Program Contractual	315	4,296	6,590	7,953	13,441	13,910
<b>Net Income</b>	<b>\$1,078</b>	<b>\$954</b>	<b>\$2,486</b>	<b>\$10,296</b>	<b>\$4,830</b>	<b>\$4,935</b>

**Performance Measure:**

Number of Participants	951	1,476	2,500	1,599	2,600	2,700
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**Performance Objectives:**

1. Offer a wide variety of classes and programs to meet the diverse interests of the community.
2. Offer a variety of extended and one day trips to the community.
3. Offer entertainment based programs at an affordable price or free of cost to seniors.
4. Allow seniors/adults an opportunity to contribute and expand their talents and knowledge.

**Program 6000**

*Trips:* Day Trips have seen a significant increase in 2022. All trips are contracted through Community Education Travel. These trips are done in cooperation with Downers Grove Park District. The plan moving forward is to offer at least one trip per brochure season.

**Program 6100**

*Lilac Town Seniors/Lilac Town Senior Chorus:* Attendance at Lilac Town Senior meetings remains steady, with approximately



30 participants a month. In 2022, BINGO gift cards were sponsored by Lexington Square. Lilac Town Senior Chorus struggled throughout the year. Only seven participants returned after the COVID-19 hiatus. The director is hoping to grow the numbers thus the budget for chorus has remained the same.

**Program 6200**      *Adult Classes:* New classes like Women in Wine held at the Lombard Golf Course and a Soap and Sip class were offered in 2022. Similar classes will be offered for 2023 to try and build up this program area.

**Program 6205**      *Senior Crafts:* This section encompasses the senior/adult Calligraphy classes, as well as cooperative programs. Calligraphy classes experienced only partial interest.

**Program 6210**      *55 Alive:* 55 Alive/Drivers Safety is a contractual service agreement with AARP in which all proceeds go to AARP. AARP sets the fee for this program. AARP began in-person classes in the spring of 2022.

**Program 6300**      *Special Events:* A quarterly seasonal lunch or lunch and learn program is being offered for 2023.



FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- 2022 10 MO. PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
ADULTS & SENIORS REVENUES								
GENERAL SPONSORSHIP								
10-65-00-335-6300	SPONSORSHIP	400	200	400	1,300	1,300	1,000	150%
TOTAL SPONSORSHIP		400	200	400	1,300	1,300	1,000	150%
PROGRAM FEES								
10-65-00-410-6000	TRIPS	579	5,386	6,600	14,253	14,253	14,000	112%
10-65-00-410-6100	LILAC TOWN SENIORS	107	0	300	0	0	300	0%
10-65-00-410-6200	ADULT CLASSES	500	0	1,580	1,765	1,765	2,070	31%
10-65-00-410-6205	ADULT ARTS & CRAFTS	0	0	976	0	0	976	0%
10-65-00-410-6210	55 ALIVE	0	0	525	920	920	710	35%
10-65-00-410-6300	ADULT & SENIOR SPECIAL EVENTS	0	570	850	228	786	1,620	90%
TOTAL PROGRAM FEES		1,186	5,956	10,831	17,166	17,724	19,676	81%
TOTAL GENERAL		1,586	6,156	11,231	18,466	19,024	20,676	84%
TOTAL REVENUES: ADULTS & SENIORS		1,586	6,156	11,231	18,466	19,024	20,676	84%
EXPENSES								
GENERAL PROGRAM SALARIES								
10-65-00-710-6200	ADULT CLASSES	0	0	600	0	135	126	(79%)
10-65-00-710-6205	ADULT ARTS & CRAFTS	0	0	405	0	0	405	0%
TOTAL PROGRAM SALARIES		0	0	1,005	0	135	531	(47%)
PROGRAM SUPPLIES								
10-65-00-720-6100	LILAC TOWN SENIORS	193	218	900	165	366	900	0%
10-65-00-720-6105	LILAC TOWN SENIORS-SPCL EVENTS	0	688	0	52	52	0	0%
10-65-00-720-6200	ADULT CLASSES	0	0	250	0	200	400	60%
TOTAL PROGRAM SUPPLIES		193	906	1,150	217	618	1,300	13%
PROGRAM CONTRACTUAL SERVICES								
10-65-00-730-6000	TRIPS	315	3,996	4,500	7,113	10,383	10,000	122%
10-65-00-730-6100	LILAC TOWN SENIORS	0	0	680	0	0	440	(35%)
10-65-00-730-6200	ADULT CLASSES	0	0	160	595	938	1,010	531%
10-65-00-730-6210	55 ALIVE	0	0	525	245	920	710	35%
10-65-00-730-6300	ADULT & SENIOR SPECIAL EVENTS	0	300	725	0	1,200	1,750	141%
TOTAL PROGRAM CONTRACTUAL SERVICES		315	4,296	6,590	7,953	13,441	13,910	111%
TOTAL GENERAL		508	5,202	8,745	8,170	14,194	15,741	80%

DATE: 12/21/2022  
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Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
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TOTAL ADULTS & SENIORS		508	5,202	8,745	8,170	14,194	15,741	80%
TOTAL REVENUES		1,586	6,156	11,231	18,466	19,024	20,676	84%
TOTAL EXPENSES		508	5,202	8,745	8,170	14,194	15,741	80%
SURPLUS (DEFICIT)		1,078	954	2,486	10,296	4,830	4,935	98%

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund - 10  
Early Childhood - 70**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Program Fees	\$175,214	\$252,667	\$304,039	\$269,113	\$290,559	\$351,591
Sponsorship/Donations	\$0	\$0	\$1,200	\$0	\$0	\$1,700
Program Salaries	41,361	53,903	71,701	53,078	73,042	98,803
Program Supplies	3,120	8,767	12,349	4,914	11,605	12,045
Program Contractual	1,192	4,619	9,252	2,298	5,008	5,900
<b>Net Income</b>	<b>\$129,541</b>	<b>\$185,378</b>	<b>\$211,937</b>	<b>\$208,823</b>	<b>\$200,904</b>	<b>\$236,543</b>

**Performance Measure:**

Number of Participants	781	1,853	2,400	1,751	1,950	2,500
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**Performance Objectives:**

1. Offer a state licensed preschool for 3-5 year old children which will include physical, social, emotional, cognitive, and creative development.
2. Offer a variety of parent/tot programs for participants six months to four years of age to encourage social development and prepare tots to attend class sans parent.
3. Offer a wide variety of tot theme classes for ages 2.5-6 years of age including art, literature, nature, and large motor programs.
4. Provide opportunities for participants to experience interactions, develop empathy, and recognize similarities and unique qualities in others.
5. Develop a sense of self-esteem as children begin to form trust, experience autonomy and develop initiative.
6. Acquire inner control as appropriate for a child.
7. Acquire knowledge through self-initiated, hands on exploration of materials and environment.

**Program 6500**

*Kiddie Campus:* Kiddie Campus tuition will increase tuition 4% for the 2023/2024 school year. Kiddie Campus is licensed by the Department of Children and Family Services. Enrollment has increased for 2022/2023 school year to 124 students, filling 132 spaces. Staff has budgeted for 140 students for the 2023/2024 school year. Increase in salaries for 2023 reflects minimum wage increase, as well as Kiddie Campus returning to full staff.

**Program 6605**

*Lil' Rascals:* Lil' Rascals had 278 campers in 2022. One hundred forty-two campers registered for the first 5-week session, with 136 campers registering for the second 5-week session. The camps utilized the park around Sunset Knoll to its fullest, enjoying the playgrounds, sprinklers, and fishing pond. Salaries will be increased in 2023, due to the rise in minimum wage requirements.

**Program 6650**

*Daddy/Daughter Dance:* Daddy/Daughter dances are held twice a year, once during Lilac Time in May, Little Lady Lilac Ball, and once in December, Daddy Daughter Holiday Dance. Dances included refreshment tables, with prepackaged goodies, special guests including Santa and the Lilac Princesses, and an interactive D.J.

**Program 6655**

*Seasonal Special Events:* This area includes many small special events such as: Monster Bash, Cookie Decorating, Candy Making, Ornament Making, and Letters From Santa.

**Program 6700**

*Preschool Parties:* Preschool Parties are held predominately during the summer season, and as a parent/tot offering year-round. A 3% fee increase is proposed for Preschool Parties in 2023. Preschool Parties continued to experience positive growth in 2022.

**Program 6750**

*Take Time for Tots Day:* Take Time for Tots Day was not held in March 2022. The event was then combined with Kiddie Campus Splash Pad event in July. Going forward this new format will continue to be adopted.

**Program 6800**

*Preschool Sports:* Pee Wee Gym is a large motor parent/tot activity class held on Wednesday mornings for



ages six months through three-year olds. Short Sports is a parent/tot class held on Friday mornings. Fees for 2023 have been increased 3%.

**Program 6850**

*Preschool Science:* Preschool science classes were contracted with Bricks 4 Kidz. Due to staffing shortages, the contract service company did not offer programs with the district in 2022.

**Program 6900**

*Tot Theme:* This budget area includes several small programs including animals, science/nature, story/craft, kiddie cooking and Tiny Tykes Cooking. The majority of these classes occur in the summer season. Staff offered more sessions of Tot Theme classes, with shorter lengths this summer, as participants would not have to commit to a full summer of class. This change was positive for enrollment and will be utilized in future seasons. Fees for 2023 have been increased 3%.

**Program 6905**

*Parent/Tot:* Parent/Tot classes are offered throughout the week for ages 6 months – five years of age and a parent/supervising adult. Class enrollment started the year slowly, but gained steam in the summer and fall months. Fees for 2023 have been increased 3%.

**Program 6910**

*Messy Arts:* Messy Arts programs include the popular 2 Young for School, and 2 Young for Camp programs. Unfortunately, class enrollment waivered throughout the year with instructor illness, and staff shortages. The Early Childhood Program Manager taught summer classes, and will teach some classes during the fall session, while searching for staff. Fees for 2023 have been increased 3%.





FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- 2022 10 MO. PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
EARLY CHILDHOOD								
REVENUES								
GENERAL								
DONATIONS								
10-70-00-330-6750	TAKE TIME FOR TOTS SPONSORSHIP	0	0	1,200	0	0	1,200	0%
TOTAL DONATIONS		0	0	1,200	0	0	1,200	0%
TAKE TIME FOR TOTS SPONSORSHIP								
10-70-00-335-6750	TAKE TIME FOR TOTS SPONSORSHIP	0	0	0	0	0	500	0%
TOTAL TAKE TIME FOR TOTS SPONSORSHIP		0	0	0	0	0	500	0%
PROGRAM FEES								
10-70-00-410-6500	KIDDIE CAMPUS	143,811	169,130	201,878	180,998	199,396	245,701	21%
10-70-00-410-6555	MOM'S TIME OUT	1,290	0	0	0	0	0	0%
10-70-00-410-6600	CAMP SNOWBALL	0	1,943	1,978	986	1,864	2,048	3%
10-70-00-410-6605	LI'L RASCALS	19,375	49,835	52,084	54,767	54,767	63,208	21%
10-70-00-410-6650	DADDY/DAUGHTER DANCE	260	7,039	8,410	6,160	7,193	8,410	0%
10-70-00-410-6655	SEASONAL SPECIAL EVENTS	304	970	1,309	599	1,230	1,518	15%
10-70-00-410-6700	PRESCHOOL PARTIES	242	1,500	1,610	1,994	1,994	2,270	40%
10-70-00-410-6800	PRESCHOOL SPORTS	3,279	6,192	9,112	8,775	9,037	10,070	10%
10-70-00-410-6850	PRESCHOOL/YOUTH SCIENCE	178	3,413	5,573	0	0	0	(100%)
10-70-00-410-6900	TOT THEMED CLASSES	959	2,506	4,641	2,596	2,755	3,936	(15%)
10-70-00-410-6905	PARENT/TOT	2,854	4,110	6,790	8,262	8,262	8,461	24%
10-70-00-410-6910	MESSY ARTS	2,662	6,029	10,654	3,976	4,061	5,969	(43%)
TOTAL PROGRAM FEES		175,214	252,667	304,039	269,113	290,559	351,591	15%
TOTAL GENERAL		175,214	252,667	305,239	269,113	290,559	353,291	15%
TOTAL REVENUES: EARLY CHILDHOOD		175,214	252,667	305,239	269,113	290,559	353,291	15%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-70-00-710-6500	KIDDIE CAMPUS	26,456	31,676	42,302	29,245	46,520	62,920	48%
10-70-00-710-6550	BABYSITTING	950	0	0	0	0	0	0%
10-70-00-710-6555	MOM'S TIME OUT	1,200	0	0	0	0	0	0%
10-70-00-710-6600	CAMP SNOWBALL	231	634	809	178	841	908	12%
10-70-00-710-6605	LI'L RASCALS	8,727	16,555	19,128	18,970	18,970	26,297	37%
10-70-00-710-6650	DADDY/DAUGHTER DANCE	0	0	90	0	0	90	0%
10-70-00-710-6655	SEASONAL SPECIAL EVENTS	0	0	224	0	232	248	10%
10-70-00-710-6700	PRESCHOOL PARTIES	55	250	345	129	274	419	21%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>EARLY CHILDHOOD EXPENSES</b>								
<b>GENERAL</b>								
<b>PROGRAM SALARIES</b>								
10-70-00-710-6800	PRESCHOOL SPORTS	1,090	1,283	2,168	1,234	1,856	2,241	3%
10-70-00-710-6900	TOT THEMED CLASSES	201	336	822	260	468	738	(10%)
10-70-00-710-6905	PARENT/TOT	1,106	1,509	2,933	2,057	2,843	3,148	7%
10-70-00-710-6910	MESSY ARTS	1,345	1,660	2,880	1,005	1,038	1,794	(37%)
<b>TOTAL PROGRAM SALARIES</b>		<b>41,361</b>	<b>53,903</b>	<b>71,701</b>	<b>53,078</b>	<b>73,042</b>	<b>98,803</b>	<b>37%</b>
<b>PROGRAM SUPPLIES</b>								
10-70-00-720-6500	KIDDIE CAMPUS	2,910	5,656	7,400	3,380	7,400	7,400	0%
10-70-00-720-6600	CAMP SNOWBALL	0	8	40	27	40	40	0%
10-70-00-720-6605	LIL RASCALS	10	1,076	1,155	1,053	1,155	1,155	0%
10-70-00-720-6650	DADDY/DAUGHTER DANCE	157	623	1,625	301	1,400	1,625	0%
10-70-00-720-6655	SEASONAL SPECIAL EVENTS	0	144	210	0	210	300	42%
10-70-00-720-6700	PRESCHOOL PARTIES	0	77	100	0	100	125	25%
10-70-00-720-6800	PRESCHOOL SPORTS	0	458	500	0	500	500	0%
10-70-00-720-6900	TOT THEMED CLASSES	25	352	444	57	350	450	1%
10-70-00-720-6905	PARENT/TOT	0	91	275	81	250	250	(9%)
10-70-00-720-6910	MESSY ARTS	18	282	600	15	200	200	(66%)
<b>TOTAL PROGRAM SUPPLIES</b>		<b>3,120</b>	<b>8,767</b>	<b>12,349</b>	<b>4,914</b>	<b>11,605</b>	<b>12,045</b>	<b>(2%)</b>
<b>PROGRAM CONTRACTUAL SERVICES</b>								
10-70-00-730-6500	KIDDIE CAMPUS	177	149	2,600	880	2,600	2,600	0%
10-70-00-730-6650	DADDY/DAUGHTER DANCE	0	2,010	1,550	990	1,980	2,100	35%
10-70-00-730-6750	TAKE TIME FOR TOTS	875	0	1,200	428	428	1,200	0%
10-70-00-730-6850	PRESCHOOL/YOUTH SCIENCE	140	2,460	3,902	0	0	0	(100%)
<b>TOTAL PROGRAM CONTRACTUAL SERVICES</b>		<b>1,192</b>	<b>4,619</b>	<b>9,252</b>	<b>2,298</b>	<b>5,008</b>	<b>5,900</b>	<b>(36%)</b>
<b>TOTAL GENERAL</b>		<b>45,673</b>	<b>67,289</b>	<b>93,302</b>	<b>60,290</b>	<b>89,655</b>	<b>116,748</b>	<b>25%</b>
<b>TOTAL EARLY CHILDHOOD</b>		<b>45,673</b>	<b>67,289</b>	<b>93,302</b>	<b>60,290</b>	<b>89,655</b>	<b>116,748</b>	<b>25%</b>
<b>TOTAL REVENUES</b>								
<b>TOTAL REVENUES</b>		<b>175,214</b>	<b>252,667</b>	<b>305,239</b>	<b>269,113</b>	<b>290,559</b>	<b>353,291</b>	<b>15%</b>
<b>TOTAL EXPENSES</b>								
<b>TOTAL EXPENSES</b>		<b>45,673</b>	<b>67,289</b>	<b>93,302</b>	<b>60,290</b>	<b>89,655</b>	<b>116,748</b>	<b>25%</b>
<b>SURPLUS (DEFICIT)</b>								
<b>SURPLUS (DEFICIT)</b>		<b>129,541</b>	<b>185,378</b>	<b>211,937</b>	<b>208,823</b>	<b>200,904</b>	<b>236,543</b>	<b>11%</b>

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund - 10  
Visual & Performing Arts & Crafts - 75**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Program Fees	\$59,587	\$92,790	\$122,588	\$110,322	\$125,147	\$146,405
Program Salaries	17,040	20,395	30,154	20,752	28,115	35,066
Program Supplies	2,211	9,541	10,870	1,347	12,160	12,490
Program Contractual	<u>8,702</u>	<u>11,215</u>	<u>17,395</u>	<u>13,491</u>	<u>19,398</u>	<u>21,456</u>
<b>Net Income</b>	\$31,634	\$51,639	\$64,169	\$74,732	\$65,474	\$77,393

**Performance Measure:**

Number of Participants	1,965	1,467	2,500	2,045	2,065	2,400
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**Performance Objectives:**

1. Offer a wide variety of genres of dance to the community.
2. Provide a wide variety of musical classes for all age groups and skill levels.

**Program 7000**      *Pre-Ballet:* Pre-Ballet includes Pre-Ballet I & II for four and five year old children, Movin & Shakin for three year olds, Fairytale Dance for three and four year olds, Fairy Princess Dance for four to six year olds, and Twirling Toddlers, which is a parent/tot program. Pre-ballet classes fared well throughout the year, with most classes filling to the maximum.

**Program 7005**      *Ballet:* This section includes both Ballet and Lyrical classes. Ballet and Lyrical classes realized an increase in enrollment throughout the year.

**Program 7010**      *Jazz:* Pre Tap and Jazz classes saw increased enrollment as the year progressed, and staff expects this to continue in 2023.

**Program 7015**

*Tap:* Tap/Jazz classes are offered as a combo class to boost registration. The enrollment was steady throughout the year, and the class reached maximum capacity in the fall session.

**Program 7020**

*Street Dance:* This area has shown positive registration for the year, with the 5-8 year old section consistently filling to the maximum.

**Program 7030**

*Pom Pon:* Pom Pon is offered as a combo class with Jazz. This class has been filling to the maximum regularly throughout the year.



**Program 7035**

*Pom/Dance Competition Teams:* This budget section includes the Lombard Poms Team and Inspire Dance Team. The teams begin practice in September, and participate in three competitions at area Park Districts, February-April, with the state competition held in May.

**Program 7100**

*Dance Show:* The Dance Show is planned for March 4, 2023, at Glenbard East High School.

**Program 7300**

*Music Lessons:* This budget combines all music oriented programs, including piano, ukulele, and theatre classes. In 2023, this budget will be split, with theatre being assigned a new revenue code.

**Program 7400**

*Kid Rock:* Kid Rock is a musical contract service program that offers classes from 12 months through four 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 offers evening classes for the working parent, as well as daytime programming.

**Program 7600**

*Theatre:* Theatre classes expanded to a full-scale theatre production, held during the summer session. Staff has planned for two theatre productions in 2023.

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- 2022 PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
PERFORMING ARTS								
REVENUES								
GENERAL								
--- UNDEFINED CODE ---								
10-75-00-330-7600	GRANT & DONATIONS	0	0	0	0	0	2,495	0%
TOTAL --- UNDEFINED CODE ---		0	0	0	0	0	2,495	0%
PROGRAM FEES								
10-75-00-410-7000	PRE-BALLET	7,327	14,313	16,669	16,708	16,708	18,607	11%
10-75-00-410-7005	BALLET	8,454	12,724	17,952	18,376	18,736	20,147	12%
10-75-00-410-7010	JAZZ	14,825	841	2,645	1,617	1,617	4,214	59%
10-75-00-410-7015	TAP	1,608	2,061	3,740	2,686	2,686	4,082	9%
10-75-00-410-7020	STREET DANCE	4,949	6,945	8,320	7,224	7,224	8,500	2%
10-75-00-410-7030	POM PON	2,479	3,407	4,349	4,503	4,503	4,570	5%
10-75-00-410-7035	POM AND DANCE COMPETITION TEAM	0	23,365	27,023	22,652	22,652	25,538	(5%)
10-75-00-410-7100	DANCE SHOW	7,285	1,530	8,400	6,793	6,793	8,275	(1%)
10-75-00-410-7105	COSTUMES/UNIFORMS	2,920	12,334	11,000	0	12,500	12,500	13%
10-75-00-410-7300	MUSIC LESSONS	3,867	6,467	9,151	15,414	15,779	6,224	(31%)
10-75-00-410-7400	KID ROCK	1,703	2,809	4,635	5,675	6,969	7,629	64%
10-75-00-410-7405	MUSIC TOGETHER	4,168	5,991	8,704	8,672	8,978	9,049	3%
10-75-00-410-7600	THEATRE	0	0	0	0	0	17,070	0%
TOTAL PROGRAM FEES		59,585	92,787	122,588	110,320	125,145	146,405	19%
TOTAL GENERAL		59,585	92,787	122,588	110,320	125,145	148,900	21%
TOTAL REVENUES: PERFORMING ARTS		59,585	92,787	122,588	110,320	125,145	148,900	21%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-75-00-710-7000	PRE-BALLET	3,296	4,043	5,487	3,348	4,575	5,346	(2%)
10-75-00-710-7005	BALLET	2,660	3,581	5,247	3,283	4,830	5,263	0%
10-75-00-710-7010	JAZZ	4,795	477	794	327	490	752	(5%)
10-75-00-710-7015	TAP	441	470	725	465	648	745	2%
10-75-00-710-7020	STREET DANCE	1,157	1,333	2,245	1,016	1,171	1,527	(31%)
10-75-00-710-7030	POM PON	454	762	1,270	609	858	908	(28%)
10-75-00-710-7035	POM AND DANCE COMPETITION TEAM	0	5,785	7,122	3,661	5,581	6,533	(8%)
10-75-00-710-7100	DANCE SHOW	1,145	0	1,200	826	826	1,200	0%
10-75-00-710-7300	MUSIC LESSONS	3,088	3,941	6,064	7,214	9,136	4,712	(22%)
10-75-00-710-7600	THEATRE	0	0	0	0	0	8,080	0%
TOTAL PROGRAM SALARIES		17,036	20,392	30,154	20,749	28,115	35,066	16%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>PERFORMING ARTS</b>								
<b>GENERAL</b>								
<b>PROGRAM SUPPLIES</b>								
10-75-00-720-7000	PRE-BALLET	10	41	75	0	75	75	0%
10-75-00-720-7005	BALLET	0	0	100	0	100	100	0%
10-75-00-720-7010	JAZZ	0	0	75	0	75	75	0%
10-75-00-720-7015	TAP	0	0	160	0	160	160	0%
10-75-00-720-7020	STREET DANCE	27	15	250	44	250	250	0%
10-75-00-720-7030	POM PON	0	0	100	0	100	100	0%
10-75-00-720-7035	POM AND DANCE COMPETITION TEAM	0	28	180	187	187	200	11%
10-75-00-720-7100	DANCE SHOW	0	0	30	10	10	30	0%
10-75-00-720-7105	COSTUMES/UNIFORMS	2,171	9,455	9,900	92	10,000	10,000	1%
10-75-00-720-7300	MUSIC LESSONS	0	0	0	1,010	1,202	0	0%
10-75-00-720-7600	THEATRE	0	0	0	0	0	3,995	0%
<b>TOTAL PROGRAM SUPPLIES</b>		<b>2,208</b>	<b>9,539</b>	<b>10,870</b>	<b>1,343</b>	<b>12,159</b>	<b>14,985</b>	<b>37%</b>
<b>PROGRAM CONTRACTUAL SERVICES</b>								
10-75-00-730-7010	JAZZ	906	0	0	0	0	0	0%
10-75-00-730-7035	POM AND DANCE COMPETITION TEAM	0	2,716	3,260	2,672	2,732	3,260	0%
10-75-00-730-7100	DANCE SHOW	2,897	1,530	3,010	2,906	2,906	3,035	0%
10-75-00-730-7300	MUSIC LESSONS	0	0	250	970	970	0	(100%)
10-75-00-730-7400	KID ROCK	1,364	2,072	3,477	2,703	5,157	5,650	62%
10-75-00-730-7405	MUSIC TOGETHER	3,534	4,897	7,398	4,239	7,632	7,511	1%
10-75-00-730-7600	THEATRE	0	0	0	0	0	2,000	0%
<b>TOTAL PROGRAM CONTRACTUAL SERVICES</b>		<b>8,701</b>	<b>11,215</b>	<b>17,395</b>	<b>13,490</b>	<b>19,397</b>	<b>21,456</b>	<b>23%</b>
<b>TOTAL GENERAL</b>		<b>27,945</b>	<b>41,146</b>	<b>58,419</b>	<b>35,582</b>	<b>59,671</b>	<b>71,507</b>	<b>22%</b>
<b>TOTAL PERFORMING ARTS</b>		<b>27,945</b>	<b>41,146</b>	<b>58,419</b>	<b>35,582</b>	<b>59,671</b>	<b>71,507</b>	<b>22%</b>
<b>TOTAL REVENUES</b>		<b>59,585</b>	<b>92,787</b>	<b>122,588</b>	<b>110,320</b>	<b>125,145</b>	<b>148,900</b>	<b>21%</b>
<b>TOTAL EXPENSES</b>		<b>27,945</b>	<b>41,146</b>	<b>58,419</b>	<b>35,582</b>	<b>59,671</b>	<b>71,507</b>	<b>22%</b>
<b>SURPLUS (DEFICIT)</b>		<b>31,640</b>	<b>51,641</b>	<b>64,169</b>	<b>74,738</b>	<b>65,474</b>	<b>77,393</b>	<b>20%</b>

**Lombard Park District  
2023 Proposed Budget  
Recreation Fund - 10  
Fitness – 80**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Program Fees	\$3,778	\$0	\$0	\$0	\$0	\$0
Program Salaries	13	-	-	-	-	-
Program Supplies	-	-	-	-	-	-
Program Contractual	<u>3,630</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net Income</b>	\$136	\$0	\$0	\$0	\$0	\$0

**Performance Measure:**

Number of Participants	-	-	-	-	-	-
------------------------	---	---	---	---	---	---

**Performance Objectives:**

1. Offer a variety of group fitness classes from certified instructors to encourage physical fitness and exercise for youth, teens, adults and older adults.
2. Provide opportunities for youth and teen participants to be introduced to group fitness programs in a safe manner.
3. Provide personal training and wellness counseling to offer one on one instruction for those looking for additional guidance with an exercise program.
4. Keep up with fitness trends by offering new programs seasonally and add a wellness component to the class offerings.

**The majority of the Fitness budget was moved in 2019 to Fund 25 under the Madison Meadow Athletic Center. Budget items started to transition to Fund 25 in the middle of the 2018 fiscal year. Senior Exercise and Tai Chi remained in this budget area in 2020. The Senior Exercise program was discontinued in 2020 and Tai Chi was moved to Athletics section (10-30) in 2021. This section (10-80) will not be used moving forward, but was left in the budget document to show historical statistics. This is the final year this section will be included in the budget presentation.**

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Lombard Park District  
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
-----							0	
BEGINNING BALANCE								
FITNESS								
REVENUES								
GENERAL								
PROGRAM FEES								
10-80-00-410-8150	SENIOR EXERCISE	1,189	0	0	0	0	0	0%
10-80-00-410-8250	TAI CHI	2,589	0	0	0	0	0	0%
		-----		-----		-----		
TOTAL PROGRAM FEES		3,778	0	0	0	0	0	0%
TOTAL GENERAL		3,778	0	0	0	0	0	0%
TOTAL REVENUES: FITNESS		3,778	0	0	0	0	0	0%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-80-00-710-8300	FITNESS WORKSHOPS	12	0	0	0	0	0	0%
TOTAL PROGRAM SALARIES		12	0	0	0	0	0	0%
PROGRAM CONTRACTUAL SERVICES								
10-80-00-730-8150	SENIOR EXERCISE	1,718	0	0	0	0	0	0%
10-80-00-730-8250	TAI CHI	1,911	0	0	0	0	0	0%
TOTAL PROGRAM CONTRACTUAL SERVICES		3,629	0	0	0	0	0	0%
TOTAL GENERAL		3,641	0	0	0	0	0	0%
TOTAL FITNESS		3,641	0	0	0	0	0	0%
TOTAL REVENUES		3,778	0	0	0	0	0	0%
TOTAL EXPENSES		3,641	0	0	0	0	0	0%
SURPLUS (DEFICIT)		137	0	0	0	0	0	0%



**Lombard Park District  
2023 Proposed Budget  
Paradise Bay Water Park – 20**

	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
<b>Performance Measures:</b>						
Number of Registrations	-	768	975	1,025	1,025	1,045
Daily Admissions	-	42,237	47,691	51,115	51,115	49,670
Total Visits	-	64,987	84,691	87,365	87,365	85,920
Hotel Motel Visits	0	0	-	101	101	-
Family and Friends Passes	0	0	-	0	0	-

**Performance Objectives:**

1. Offer a swim lesson program with consistent curriculum, quality instructors, and a variety of registration options. The focus of the program is swimmer development and customer satisfaction.
2. Offer private swim lessons to those looking to enhance swimming skills through individual instruction.
3. Offer a swim team program for grades 1-12 that offers opportunities for competition, skill development, and teamwork for swimmers of all ability levels.
4. Offer a variety of one day special events to enhance the overall experience at Paradise Bay.
5. Promote water safety by offering swim camp.
6. Provide aquatic exercise opportunities through group aqua fitness programs.

Paradise Bay Water Park returned to full operation for the 2022 season. Employee hiring was slow to start the season. Hiring continued well into the summer, after the start of the pool season. Despite hiring challenges, Paradise Bay opened on time for Memorial Day weekend with almost entirely new staff. Memorial Day weekend was one of the busiest in memory, and June was unseasonably hot. The pool only closed for two full days and ten partial days this summer for inclement weather.

Pool Pass sales rebounded for \$231,417 in 2022, after pass revenue of \$140,347 in 2021 with the slightly shortened season. Hours of operation in 2022 were consistent with 2021. Pass holders were permitted in the facility at noon and general admission started at 12:30 p.m. The facility closed at 6:30 p.m. The facility was available for evening lessons on Tuesday and Thursday. Rentals were offered on Friday, Saturday and Sunday. The mornings hosted swim team, swim lessons, adult lap swim, water



walking, tot-swim and more programming. The regular season ended on August 10 due to the high school schedule. Post season hours were available on weekdays for limited parent/tot swim and adult swim hours, and weekends for regular open swim hours through Labor Day. Staff proposed an updated operating schedule for 2023, more closely based on pre-covid hours, with the pool closing in the early evening for lessons and reopening after lessons for a couple hours of additional general swim time. This revised schedule will enable further programming in the evenings, more focused lessons, and the availability of evening adult and open swim.

Proposed 2023 revenue figures are largely based on three to four year averages (not including 2020 and 2021), with additional factors. The 2023 season from Memorial Day Saturday to Labor Day has the same number of operating days as the 2022 season (101). Season pass sales were proposed with a 3% fee increase. Non-resident pass sales were proposed at 1.5 times the resident rate. These increased fees are in place to offset proposed increases in staff wages with minimum wage increases and the cost of supplies. Resident daily fees were proposed with no fee increase, while non-resident rates were proposed to increase by \$1. Private rentals were proposed with an increase of \$75 for residents and \$100 for non residents. In addition, concessions will be available next season during rentals for an additional \$150.

Staff expenses for 2023 are budgeted with incorporating the minimum wage increase and adjusting operational staffing. Due to increased hours and special event programming, additional staff will be needed on a daily basis. Management will remain diligent about sending unnecessary staff home on slower days. Projected staff expenditures are calculated by the number of hours staff work a day, times the number of staff, adding on an additional 2.5 hours of operation every day. Anticipated negatives (saved expenditures due to the facility closing early) have been included.

Minimum wage increases impact the proposed budget. The average wage for a starting lifeguard went from \$9.07 per hour in 2019 to \$11.75 per hour in 2021 to \$12.75 per hour in 2022 and to \$14 per hour in 2023. The proposed fee changes help offset the impact of the minimum wage increases from 2019-2022 and again in 2023.

Safety is always a top priority at Paradise Bay. The Lombard Park District will continue to use Ellis & Associates for lifeguarding certification. E&A is the leader in aquatics risk management around the world. With this program, staff have increased aquatics safety and lifeguard vigilance. Staff received two “Meets” and one “Exceeds” score on audits for 2022. Staff improved their performance with each audit. The goal for 2023 is to receive



perfect scores on lifeguard scan audits.

The swim lesson program (8510 and 8515) experienced an increase in revenue in 2022. This comes even with a shortage of swim instructors this season - lifeguards were asked to pick up swim instructor shifts. Staff plans to continue refining the swim lesson program by hiring a

Swim Lesson Coordinator and additional Swim Instructors to create a more stable schedule next season. A 3% increase in swim lesson prices was proposed to offset staff salary increases. Customized, private swim lessons will be offered next season for additional charges. Staff is excited to continue to build the Lombard Swim School.

Paradise Bay is scheduled to host four to five home swim meets in 2023. Lombard Waves will be in the top division of the DuPage Swim and Dive Conference in 2023. The team returned to in-person dual meets in 2022. They offered their own concession stand and staff had to only minimally assist with set up. Dive team, which has had little interest over the past six years, is not proposed for 2023, although this can change with renewed interest.

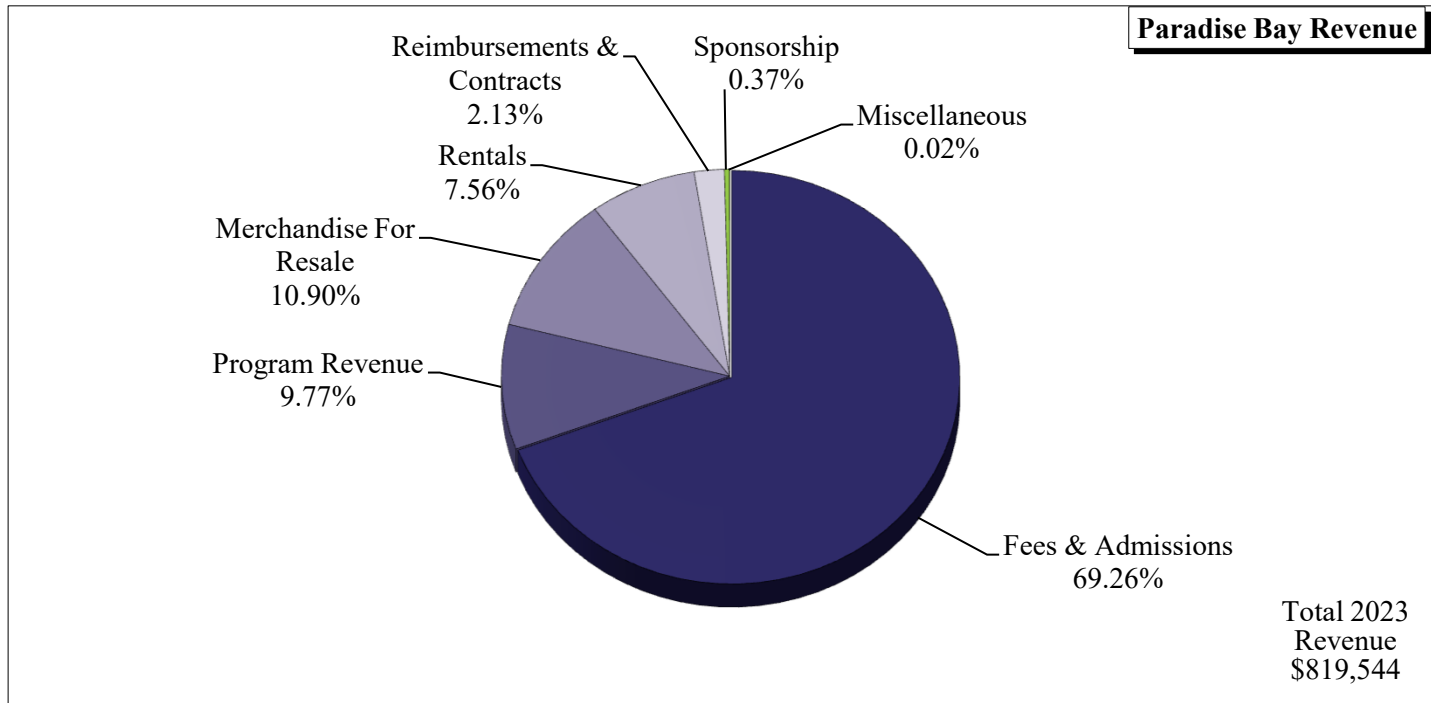
Capital projects completed in 2022 include concessions oven and warmer replacement, lane line replacement, gator crossing features, drop slide pump, and the kiddie island feature that will be installed in 2023. There are \$378,588 of capital improvements planned for the 2023 season, which include the replacement of the fifteen year old VGB grates, slide restoration, and replacement pool boilers. As the facility is entering its fifteenth season, staff is anticipating the continued trend of future capital replacement for larger items. Information on 2023 capital can be found in the Capital Project section of this budget.

Staff was pleased to return to normal operations in 2022 and is looking forward to offering additional programs and special events next year. Planning is currently underway for the 2023 pool season. Remaining Paradise Bay fund balance at the end of 2023 is planned to total \$732,237.



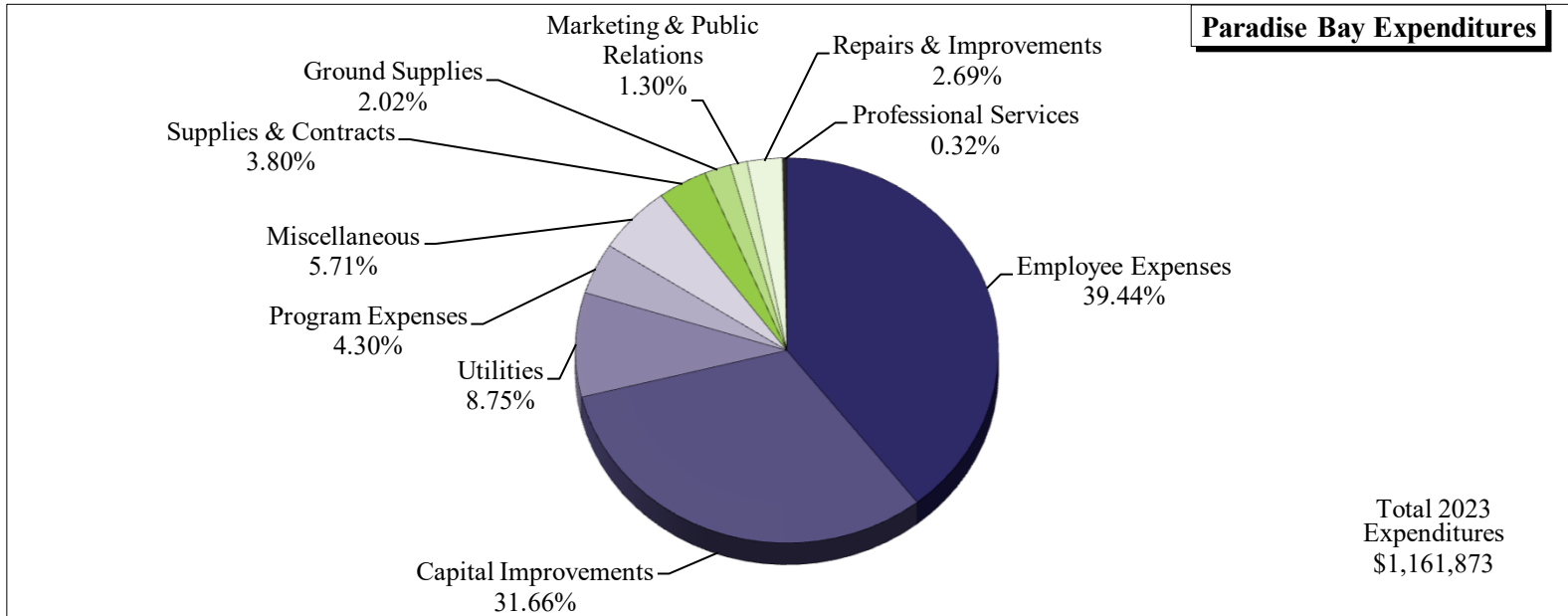
**LOMBARD PARK DISTRICT  
PARADISE BAY REVENUE  
PROPOSED BUDGET 2023**

<b>Revenue Source</b>	<b>Budget Amount 2023</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2022</b>	<b>Percent of Increase (Decrease)</b>
Fees & Admissions	\$ 567,640	69.26%	\$ 38,816	7.34%
Program Revenue	80,051	9.77%	2,252	2.89%
Merchandise For Resale	89,336	10.90%	16,336	22.38%
Rentals	61,942	7.56%	5,654	10.04%
Reimbursements & Contracts	17,450	2.13%	975	5.92%
Sponsorship	3,000	0.37%	-	N/A
Miscellaneous	125	0.02%	(25)	-16.67%
	<b>\$ 819,544</b>	<b>100.00%</b>	<b>\$ 63,058</b>	<b>8.47%</b>



**LOMBARD PARK DISTRICT  
PARADISE BAY PARK EXPENDITURES  
PROPOSED BUDGET 2023**

<b>Expense</b>	<b>Budget Amount 2023</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2022</b>	<b>Percent of Increase (Decrease)</b>
Employee Expenses	\$ 458,197	39.44%	\$ 80,255	21.23%
Capital Improvements	367,891	31.66%	76,891	26.42%
Utilities	101,718	8.75%	23,356	29.81%
Program Expenses	49,937	4.30%	(2,168)	-4.16%
Miscellaneous	66,400	5.71%	19,872	42.71%
Supplies & Contracts	44,130	3.80%	2,924	7.10%
Ground Supplies	23,500	2.02%	4,500	23.68%
Marketing & Public Relations	15,100	1.30%	600	4.14%
Repairs & Improvements	31,250	2.69%	14,250	83.82%
Professional Services	3,750	0.32%	975	35.14%
	<b>\$ 1,161,873</b>	<b>100.00%</b>	<b>\$ 221,455</b>	<b>23.55%</b>



**Lombard Park District**  
**Fund Summary - Proposed Budget Report**  
**Swimming Pool Fund - 20**  
**Fiscal Year 2023**

Account Number	Actual 2020	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023
<b>REVENUE</b>						
230 Fees & Admissions	\$ -	\$ 392,346	\$ 528,824	\$ 606,881	\$ 606,881	\$ 567,640
240 Rentals	-	11,640	56,288	35,493	35,493	61,942
320 Merchandise for Resale	-	43,097	73,000	95,787	95,787	89,336
335 Sponsorship	-	3,000	3,000	3,000	3,000	3,000
340 Reimbursements & Contracts	-	17,104	16,475	-	17,450	17,450
360 Miscellaneous Income	1,728	114	150	(176)	(176)	125
410 Program Fees	-	56,853	77,799	79,874	79,874	80,051
<b>TOTAL REVENUE</b>	<b>\$ 1,728</b>	<b>\$ 524,153</b>	<b>\$ 755,536</b>	<b>\$ 820,859</b>	<b>\$ 838,309</b>	<b>\$ 819,544</b>
<b>EXPENSE</b>						
510 Employee Expenses	\$ 83,110	\$ 308,451	\$ 377,942	\$ 432,353	\$ 458,952	\$ 458,197
520 Utilities	29,249	70,608	78,362	53,614	99,041	101,718
530 Repairs & Improvements	10,159	32,981	17,000	32,067	44,465	31,250
540 Supplies & Contracts	13,844	33,037	41,206	27,567	31,903	44,130
550 Grounds Supplies	-	13,280	19,000	16,945	16,945	23,500
560 Professional Services	-	2,825	2,775	-	3,750	3,750
610 Marketing & Public Relations	5,248	4,763	14,500	10,169	12,351	15,100
620 Permits & Licenses	-	1,694	1,950	2,073	2,073	2,250
630 Merchandise - Cost of Sales	-	14,052	38,250	49,188	49,188	52,030
640 Banking & Credit Card Fees	1,252	5,654	5,928	9,653	11,220	12,120
670 Miscellaneous Expense	-	323	400	1	1	-
710 Program Salaries	-	28,546	37,545	36,827	36,727	36,637
720 Program Supplies	328	2,245	5,860	1,635	1,940	3,700
730 Program Contractual Services	1,175	6,743	8,700	-	5,985	9,600
900 Capital Expenditures	24,609	17,481	291,000	130,723	163,908	367,891
<b>TOTAL EXPENSE</b>	<b>\$ 168,973</b>	<b>\$ 542,684</b>	<b>\$ 940,418</b>	<b>\$ 802,814</b>	<b>\$ 938,449</b>	<b>\$ 1,161,873</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,728</b>	<b>\$ 524,153</b>	<b>\$ 755,536</b>	<b>\$ 820,859</b>	<b>\$ 838,309</b>	<b>\$ 819,544</b>
<b>TOTAL EXPENSE</b>	<b>168,973</b>	<b>542,684</b>	<b>940,418</b>	<b>802,814</b>	<b>938,449</b>	<b>1,161,873</b>
<b>Change in Fund Balance</b>	<b>\$ (167,245)</b>	<b>\$ (18,530)</b>	<b>\$ (184,882)</b>	<b>\$ 18,045</b>	<b>\$ (100,140)</b>	<b>\$ (342,329)</b>

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL SPONSORSHIP								
20-00-00-335-0670	SPONSORSHIP	0	3,000	3,000	3,000	3,000	3,000	0%
TOTAL SPONSORSHIP		0	3,000	3,000	3,000	3,000	3,000	0%
TOTAL GENERAL		0	3,000	3,000	3,000	3,000	3,000	0%
TOTAL REVENUES: GENERAL		0	3,000	3,000	3,000	3,000	3,000	0%
FACILITIES REVENUES								
PARADISE BAY FEES & ADMISSIONS								
20-25-60-230-0500	SEASON PASS	0	140,347	248,405	231,417	231,417	260,688	4%
20-25-60-230-0505	DAILY FEES - RESIDENT	0	87,882	105,171	112,366	112,366	105,882	0%
20-25-60-230-0510	DAILY FEES - NON-RESIDENT	0	164,117	175,248	263,097	263,097	201,070	14%
TOTAL FEES & ADMISSIONS		0	392,346	528,824	606,880	606,880	567,640	7%
RENTALS								
20-25-60-240-0520	GROUP OUTINGS	0	0	33,286	17,668	17,668	29,252	(12%)
20-25-60-240-0535	BIRTHDAY PARTY	0	0	5,152	3,230	3,230	9,540	85%
20-25-60-240-0540	PRIVATE RENTALS	0	11,640	17,850	14,595	14,595	23,150	29%
TOTAL RENTALS		0	11,640	56,288	35,493	35,493	61,942	10%
MERCHANDISE SALES								
20-25-60-320-0600	CONCESSION SALES	0	42,848	72,250	95,156	95,156	88,556	22%
20-25-60-320-0605	MERCHANDISE SALES	0	248	750	630	630	780	4%
TOTAL MERCHANDISE SALES		0	43,096	73,000	95,786	95,786	89,336	22%
REIMBURSEMENTS & CONTRACTS								
20-25-60-340-0760	REIMBURSEMENT FROM PDRMA	0	2,405	2,775	0	3,750	3,750	35%
20-25-60-340-0765	HOTEL & MOTEL GRANT	0	14,698	13,700	0	13,700	13,700	0%
TOTAL REIMBURSEMENTS & CONTRACTS		0	17,103	16,475	0	17,450	17,450	5%

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
<b>PARADISE BAY</b>								
<b>OTHER INCOME</b>								
20-25-60-360-0855	STATE SALES TAX	0	60	100	135	135	125	25%
20-25-60-360-0860	OVERAGE & SHORTAGE	0	33	0	(312)	(312)	0	0%
20-25-60-360-0865	N.S.F. SERVICE CHARGE	0	0	50	0	0	0	(100%)
20-25-60-360-0875	MISCELLANEOUS	1,728	20	0	0	0	0	0%
TOTAL OTHER INCOME		1,728	113	150	(177)	(177)	125	(16%)
TOTAL PARADISE BAY		1,728	464,298	674,737	737,982	755,432	736,493	9%
TOTAL REVENUES: FACILITIES		1,728	464,298	674,737	737,982	755,432	736,493	9%

**PARASIDE BAY**

**REVENUES**

**GENERAL**

**PROGRAM FEES**

20-85-00-410-8500	PARENT TOT	0	1,508	3,100	1,916	1,916	2,698	(12%)
20-85-00-410-8505	SPECIAL EVENTS	0	0	500	0	0	400	(20%)
20-85-00-410-8510	SWIM LESSONS - YOUTH	0	27,717	34,554	39,260	39,260	40,438	17%
20-85-00-410-8515	SWIM LESSONS - PARENT & TOT	0	2,715	3,060	4,620	4,620	3,346	9%
20-85-00-410-8525	SWIM CAMP	0	0	1,325	4,164	4,164	1,798	35%
20-85-00-410-8530	SWIM TEAM	0	17,965	24,960	22,940	22,940	24,872	0%
20-85-00-410-8540	DIVING CLASS	0	0	1,200	2,070	2,070	999	(16%)
20-85-00-410-8545	WATER EXERCISE	0	1,907	2,800	4,904	4,904	5,500	96%
20-85-00-410-8565	LIFEGUARD CERTIFICATION	0	5,040	6,300	0	0	0	(100%)
TOTAL PROGRAM FEES		0	56,852	77,799	79,874	79,874	80,051	2%
TOTAL GENERAL		0	56,852	77,799	79,874	79,874	80,051	2%
TOTAL REVENUES: PARASIDE BAY		0	56,852	77,799	79,874	79,874	80,051	2%

**GENERAL**

**EXPENSES**

**GENERAL**

**EMPLOYEE EXPENSES**

20-00-00-510-1000	SALARIES & WAGES FT	67,927	74,337	76,313	58,212	78,629	80,282	5%
20-00-00-510-1020	SALARIES & WAGES PT CLERICAL	750	10,572	16,390	21,831	22,934	10,080	(38%)
20-00-00-510-1100	IMRF	7,261	8,541	7,387	5,050	7,611	5,644	(23%)
20-00-00-510-1105	FICA	5,303	22,957	27,407	32,109	34,318	33,554	22%



FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>GENERAL EXPENSES</b>								
<b>GENERAL</b>								
<b>EMPLOYEE EXPENSES</b>								
20-00-00-510-1205	WORKSHOPS & SEMINARS	85	99	250	0	250	200	(20%)
20-00-00-510-1210	TRAVEL, MEETING & CONFERENCES	791	225	660	577	577	660	0%
20-00-00-510-1225	PROFESSIONAL MEMBERSHIPS	304	105	329	314	314	350	6%
20-00-00-510-1230	MILEAGE REIMBURSEMENT	44	164	625	0	60	100	(84%)
<b>TOTAL EMPLOYEE EXPENSES</b>		<b>82,465</b>	<b>117,000</b>	<b>129,361</b>	<b>118,093</b>	<b>144,693</b>	<b>130,870</b>	<b>1%</b>
<b>CAPITALS</b>								
20-00-00-900-9000	CAPITALS	24,608	17,481	291,000	130,722	163,908	367,891	26%
<b>TOTAL CAPITALS</b>		<b>24,608</b>	<b>17,481</b>	<b>291,000</b>	<b>130,722</b>	<b>163,908</b>	<b>367,891</b>	<b>26%</b>
<b>TOTAL GENERAL</b>		<b>107,073</b>	<b>134,481</b>	<b>420,361</b>	<b>248,815</b>	<b>308,601</b>	<b>498,761</b>	<b>18%</b>
<b>TOTAL GENERAL</b>		<b>107,073</b>	<b>134,481</b>	<b>420,361</b>	<b>248,815</b>	<b>308,601</b>	<b>498,761</b>	<b>18%</b>
<b>FACILITIES EXPENSES</b>								
<b>PARADISE BAY</b>								
<b>EMPLOYEE EXPENSES</b>								
20-25-60-510-1030	MANAGERS	533	17,040	24,184	31,040	31,040	29,856	23%
20-25-60-510-1035	CASHIERS	0	10,759	13,433	18,510	18,510	19,274	43%
20-25-60-510-1040	CONCESSIONS	0	5,851	20,419	33,894	33,894	36,600	79%
20-25-60-510-1045	MAINTENANCE	19	2,827	4,050	56	56	0	(100%)
20-25-60-510-1050	POOL GUARDS	89	113,571	131,375	173,327	173,327	173,944	32%
20-25-60-510-1051	LIFEGUARD INSTRUCTOR	0	3,170	4,600	927	927	8,550	85%
20-25-60-510-1052	IN-SERVICE TRAINING	0	10,789	15,361	10,062	10,062	10,920	(28%)
20-25-60-510-1055	ATTENDANTS	0	23,246	29,959	42,493	42,493	42,583	42%
20-25-60-510-1200	UNIFORMS	0	4,192	4,700	3,946	3,946	5,000	6%
20-25-60-510-1205	WORKSHOPS & SEMINARS	0	0	500	0	0	600	20%
<b>TOTAL EMPLOYEE EXPENSES</b>		<b>641</b>	<b>191,445</b>	<b>248,581</b>	<b>314,255</b>	<b>314,255</b>	<b>327,327</b>	<b>31%</b>
<b>UTILITIES</b>								
20-25-60-520-1300	ELECTRICITY	16,834	25,453	27,336	15,566	33,046	34,038	24%
20-25-60-520-1305	NATURAL GAS	2,228	6,572	8,525	20,874	21,048	21,679	154%
20-25-60-520-1310	WATER & SEWER	4,435	33,434	36,728	14,141	39,944	40,935	11%
20-25-60-520-1320	TELEPHONE	2,601	1,947	2,544	896	1,803	1,847	(27%)

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES EXPENSES</b>								
<b>PARADISE BAY UTILITIES</b>								
20-25-60-520-1330	DSL LINE	3,148	3,199	3,229	2,135	3,200	3,219	0%
<b>TOTAL UTILITIES</b>		<b>29,246</b>	<b>70,605</b>	<b>78,362</b>	<b>53,612</b>	<b>99,041</b>	<b>101,718</b>	<b>29%</b>
<b>REPAIRS &amp; IMPROVEMENTS</b>								
20-25-60-530-1400	FACILITY REPAIRS	9,872	31,842	16,000	23,125	35,523	30,000	87%
20-25-60-530-1405	BUILDING	246	1,092	750	8,886	8,886	1,000	33%
20-25-60-530-1415	VANDALISM	39	45	250	54	54	250	0%
<b>TOTAL REPAIRS &amp; IMPROVEMENTS</b>		<b>10,157</b>	<b>32,979</b>	<b>17,000</b>	<b>32,065</b>	<b>44,463</b>	<b>31,250</b>	<b>83%</b>
<b>SUPPLIES &amp; CONTRACTS</b>								
20-25-60-540-1535	MAINT. OF EQUIPMENT - PLUMBING	0	409	300	0	300	300	0%
20-25-60-540-1540	MAINTENANCE OF EQUIPMENT-HVAC	1,373	0	100	152	400	2,500	400%
20-25-60-540-1545	MAINT. OF EQUIP.-HEATER/BOILER	0	355	1,000	19	19	2,000	100%
20-25-60-540-1550	MAINTENANCE OF EQUIPMENT-PUMPS	0	1,984	3,500	861	3,500	3,500	0%
20-25-60-540-1555	MAINT. OF EQUIPMENT-CONCESSION	0	627	500	186	186	544	8%
20-25-60-540-1565	COMPUTER SUPPLIES & SOFTWARE	288	0	2,925	1,347	1,500	2,925	0%
20-25-60-540-1570	OFFICE SUPPLIES	198	2,550	1,500	2,314	2,500	2,500	66%
20-25-60-540-1575	JANITORIAL SUPPLIES	349	4,894	4,000	3,184	3,268	4,000	0%
20-25-60-540-1585	BUILDING SUPPLIES	0	14	500	538	622	560	12%
20-25-60-540-1595	PAINTING SUPPLIES	109	6,712	2,500	208	500	2,500	0%
20-25-60-540-1610	MECHANICAL & TOOL SUPPLIES	0	538	450	49	400	400	(11%)
20-25-60-540-1615	SAFETY SUPPLIES	0	6,386	8,630	8,106	8,106	5,000	(42%)
20-25-60-540-1655	MAINT. CONTRACT-SLIDE COATING	8,000	5,975	12,000	8,200	8,200	10,000	(16%)
20-25-60-540-1665	MAINT. CONTRACT - COMPUTERS	3,524	2,587	3,301	2,399	2,399	4,136	25%
20-25-60-540-1677	INSPECTIONS	0	0	0	0	0	3,265	0%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>13,841</b>	<b>33,031</b>	<b>41,206</b>	<b>27,563</b>	<b>31,900</b>	<b>44,130</b>	<b>7%</b>
<b>GROUND SUPPLIES</b>								
20-25-60-550-1705	CHLORINE	0	9,504	10,500	11,716	11,716	15,000	42%
20-25-60-550-1710	POOL CHEMICALS - OTHER	0	3,776	8,500	5,229	5,229	8,500	0%
<b>TOTAL GROUND SUPPLIES</b>		<b>0</b>	<b>13,280</b>	<b>19,000</b>	<b>16,945</b>	<b>16,945</b>	<b>23,500</b>	<b>23%</b>

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
<b>FACILITIES</b>								
<b>PARADISE BAY</b>								
<b>PROFESSIONAL SERVICES</b>								
20-25-60-560-1810	AQUATIC AUDIT	0	2,825	2,775	0	3,750	3,750	35%
TOTAL PROFESSIONAL SERVICES		0	2,825	2,775	0	3,750	3,750	35%
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
20-25-60-610-1900	POSTAGE	500	0	500	550	550	600	20%
20-25-60-610-1910	MARKETING & PUBLICITY	2,334	2,387	5,000	3,055	5,000	5,000	0%
20-25-60-610-1915	PRINTING - GENERAL	0	914	3,000	1,499	1,499	3,000	0%
20-25-60-610-1930	PAID ADVERTISING - DISPLAY	0	396	1,900	1,662	1,900	1,900	0%
20-25-60-610-1960	RECOGNITION - EMPLOYEES	72	1,064	1,500	2,181	2,181	2,500	66%
20-25-60-610-1965	RECOGNITIONS-PUBLIC RELATIONS	0	0	100	0	0	350	250%
20-25-60-610-1980	PHOTO I.D.	2,341	0	2,500	1,220	1,220	1,750	(30%)
TOTAL MARKETING & PUBLIC RELATIONS		5,247	4,761	14,500	10,167	12,350	15,100	4%
<b>PERMITS &amp; LICENSES</b>								
20-25-60-620-2100	PERMITS & LICENSES	0	1,694	1,950	2,073	2,073	2,250	15%
TOTAL PERMITS & LICENSES		0	1,694	1,950	2,073	2,073	2,250	15%
<b>MERCHANDISE SALES</b>								
20-25-60-630-0600	CONCESSION COST OF GOODS SOLD	0	13,917	37,750	48,804	48,804	51,245	35%
20-25-60-630-0605	MERCHANDISE COST OF GOODS SOLD	0	134	500	383	383	785	57%
TOTAL MERCHANDISE SALES		0	14,051	38,250	49,187	49,187	52,030	36%
<b>BANKING &amp; CREDIT CARD FEES</b>								
20-25-60-640-2105	VISA & MASTERCARD	1,230	5,361	5,208	9,171	10,400	10,920	109%
20-25-60-640-2110	BANKING FEES	22	292	720	480	820	1,200	66%
TOTAL BANKING & CREDIT CARD FEES		1,252	5,653	5,928	9,651	11,220	12,120	104%
<b>OTHER EXPENSE</b>								
20-25-60-670-2115	MISCELLANEOUS EXPENSE	0	322	400	1	1	0	(100%)
TOTAL OTHER EXPENSE		0	322	400	1	1	0	(100%)
TOTAL PARADISE BAY		60,384	370,646	467,952	515,519	585,185	613,175	31%
TOTAL FACILITIES		60,384	370,646	467,952	515,519	585,185	613,175	31%
<b>PARASIDE BAY</b>								
<b>EXPENSES</b>								

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
<b>PARADISE BAY</b>								
<b>GENERAL</b>								
<b>PROGRAM SALARIES</b>								
20-85-00-710-8510	SWIM LESSONS - YOUTH	0	19,373	22,749	25,342	25,342	24,313	6%
20-85-00-710-8530	SWIM TEAM	0	8,812	13,196	9,606	9,606	10,674	(19%)
20-85-00-710-8535	DIVE TEAM	0	0	0	108	108	0	0%
20-85-00-710-8540	DIVING CLASS	0	0	400	440	440	450	12%
20-85-00-710-8545	WATER EXERCISE	0	360	1,200	1,330	1,230	1,200	0%
<b>TOTAL PROGRAM SALARIES</b>		<b>0</b>	<b>28,545</b>	<b>37,545</b>	<b>36,826</b>	<b>36,726</b>	<b>36,637</b>	<b>(2%)</b>
<b>PROGRAM SUPPLIES</b>								
20-85-00-720-8500	PARENT TOT	0	0	100	0	0	0	(100%)
20-85-00-720-8505	SPECIAL EVENTS	0	0	3,110	90	90	1,000	(67%)
20-85-00-720-8510	SWIM LESSONS	10	597	1,000	1,099	1,099	1,000	0%
20-85-00-720-8530	SWIM TEAM	317	1,647	1,650	445	750	1,700	3%
<b>TOTAL PROGRAM SUPPLIES</b>		<b>327</b>	<b>2,244</b>	<b>5,860</b>	<b>1,634</b>	<b>1,939</b>	<b>3,700</b>	<b>(36%)</b>
<b>PROGRAM CONTRACTUAL</b>								
20-85-00-730-8550	LIFEGUARD TRAINING	1,175	1,600	1,500	0	0	1,500	0%
20-85-00-730-8565	LIFEGUARD CERTIFICATION	0	5,143	7,200	0	5,985	8,100	12%
<b>TOTAL PROGRAM CONTRACTUAL</b>		<b>1,175</b>	<b>6,743</b>	<b>8,700</b>	<b>0</b>	<b>5,985</b>	<b>9,600</b>	<b>10%</b>
<b>TOTAL GENERAL</b>		<b>1,502</b>	<b>37,532</b>	<b>52,105</b>	<b>38,460</b>	<b>44,650</b>	<b>49,937</b>	<b>(4%)</b>
<b>TOTAL PARADISE BAY</b>		<b>1,502</b>	<b>37,532</b>	<b>52,105</b>	<b>38,460</b>	<b>44,650</b>	<b>49,937</b>	<b>(4%)</b>
<b>TOTAL FUND REVENUES &amp; BEG. BALANCE</b>		<b>1,728</b>	<b>524,150</b>	<b>755,536</b>	<b>820,856</b>	<b>838,306</b>	<b>819,544</b>	<b>8%</b>
<b>TOTAL FUND EXPENSES</b>		<b>168,959</b>	<b>542,659</b>	<b>940,418</b>	<b>802,794</b>	<b>938,436</b>	<b>1,161,873</b>	<b>23%</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>(167,231)</b>	<b>(18,509)</b>	<b>(184,882)</b>	<b>18,062</b>	<b>(100,130)</b>	<b>(342,329)</b>	<b>85%</b>

**Lombard Park District  
2023 Proposed Budget  
Madison Meadow Athletic Center – 25**

<b>MMAC</b>	<b>12/31/2019</b>	<b>12/31/2020</b>	<b>12/31/2021</b>	<b>10/14/2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Annual Membership Types	2,067	1,243	1,404	1,544	1,570	1,650
Unlimited Group Fitness	331	152	198	238	240	245
<b>Total Members</b>	<b>3,882</b>	<b>2,313</b>	<b>2,517</b>	<b>2,682</b>	<b>2725</b>	<b>2900</b>

Staff is operating the Madison Meadow Athletic Center as a revenue generating facility. Revenue in 2019 finished at \$780,122, with expenses of \$551,074. In 2021, the MMAC revenues totaled \$458,281 and expenses totaled \$457,875. The proposed 2023 budget includes total revenues of \$671,400 and total expenses of \$667,545.

Overall, membership is stable, and has slowly increased since the state mask mandate was eliminated in March of 2022. When preparing the 2023 budget, staff is planning for 1,650 annual memberships and 2,900 members. There was a 5% fee increase for memberships in 2022. There is no proposed fee increase for annual memberships in 2023. There is a \$1 fee increase proposed for daily fees and open gym in 2023. Total proposed 2023 revenue for Memberships (0500), Daily Fees, (0505) and Open Gym (0510) is \$523,760, a 9% increase from the 2022 budget. This is due to anticipated usage increases in all three of these areas.

Organized gym usage consists of Park District programs, affiliate rentals, and outside group rentals. Private rentals (0540) are budgeted to generate \$40,000 of revenue in 2023. This includes affiliate rentals anticipated by Lombard Baseball League and Firebirds Soccer Club and continuing the club volleyball rental, in addition to other outside groups.

Registration options for group fitness programs include the Unlimited Group Fitness Pass (8085), daily fee (8070), and seasonal registration by class (8075). Depending on the season, there are 35 to 45 Group



Fitness classes offered per week. This is down from approximately 50 weekly classes at the beginning of 2020. Classes are held in the gym and fitness studios as space permits. Additional options under programming include Personal Training (8455) and Pickleball Clinics (8090). Total revenue for programming for 2023 is budgeted at \$95,480. Staff increased the unlimited class add on fee for 2022 from \$10 to \$11 per month. There is no proposed increase for 2023. Staff costs are the largest expense for programming, followed by supplies and equipment.

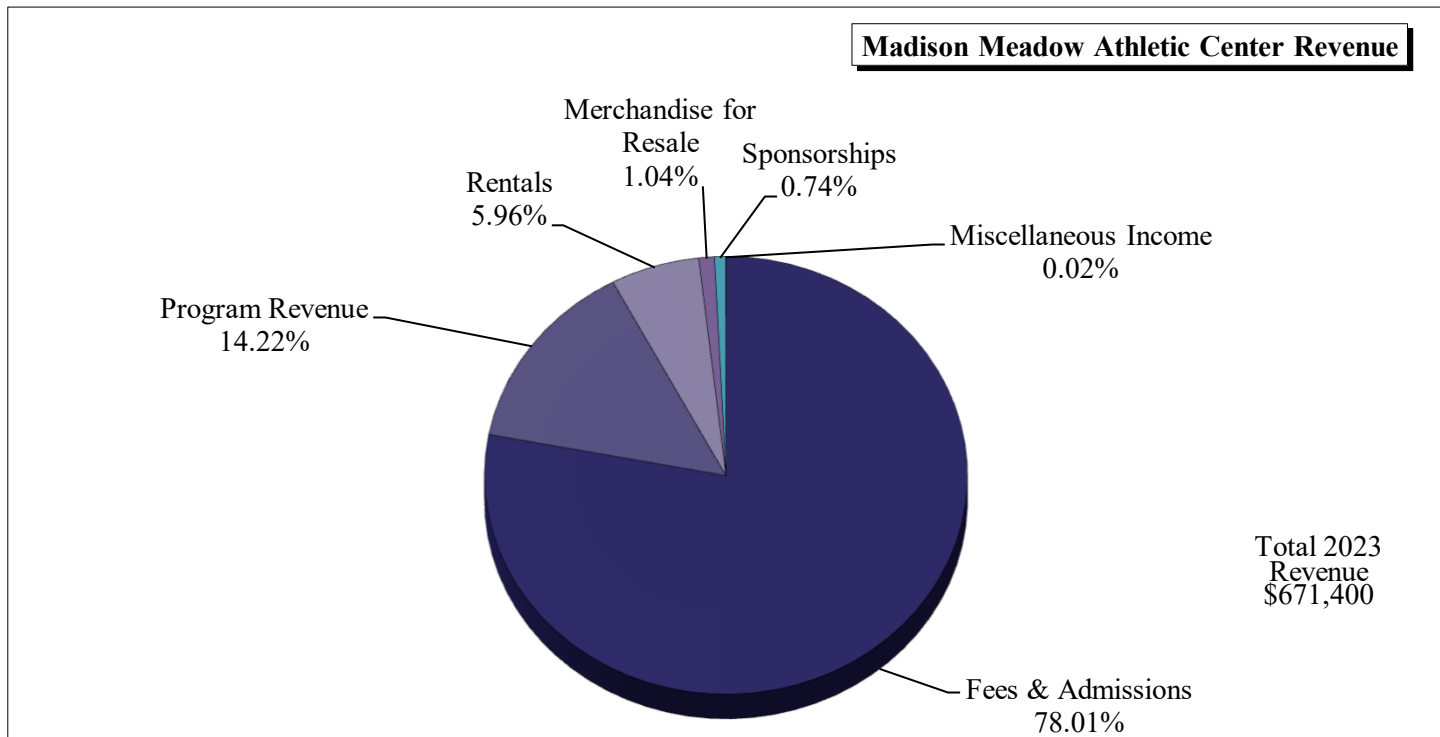
As the expense area is reviewed, salary and wages account for the largest portion. The employee expenses include front desk staff, facility attendants, fitness staff, a facility manager, membership specialist (a new part-time position budgeted for in 2023, but position is on hold until memberships increase), and custodial personnel. The 2023 budget continues to reflect one full time staff member (Facility Manager) in addition to part-time staff. Management will continuously monitor memberships and have created staffing contingency plans if membership goals are not met throughout the year. After staff expenses, supply and contract expenses are the next largest area, followed by utilities.



As was the case for 2022, there are many variables that could impact the Madison Meadow Athletic Center budget and operations in 2023. Staff will continue to monitor trends and guidelines to meet the fitness needs of the community.

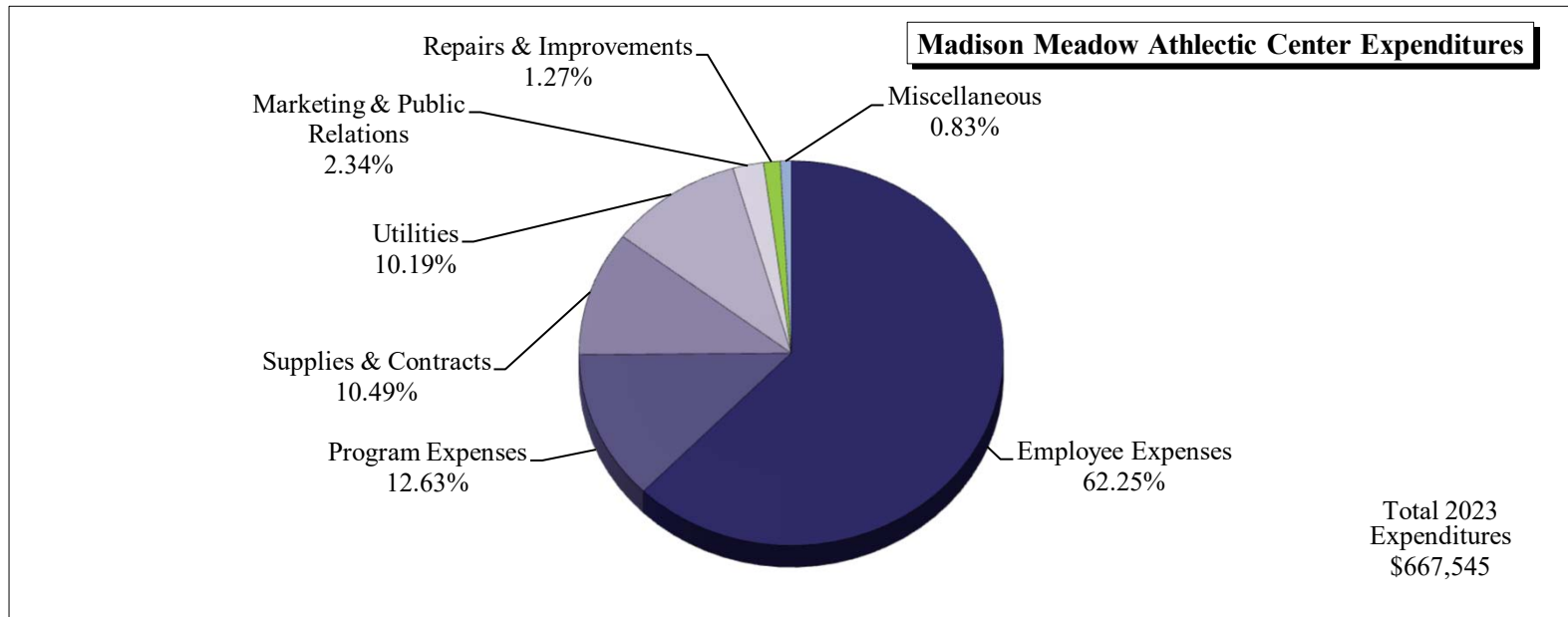
**LOMBARD PARK DISTRICT  
MADISON MEADOW ATHLETIC CENTER REVENUE  
PROPOSED BUDGET 2023**

Revenue Source	Budget Amount 2023	Percent of Total	Increase (Decrease) From Budget 2022	Percent of Increase (Decrease)
Fees & Admissions	\$ 523,760	78.01%	\$ 43,760	9.12%
Program Revenue	\$ 95,480	14.22%	\$ 20,197	26.83%
Rentals	\$ 40,000	5.96%	\$ 12,000	42.86%
Merchandise for Resale	7,000	1.04%	\$ -	0.00%
Sponsorships	5,000	0.74%	\$ -	N/A
Miscellaneous Income	160	0.02%	113	N/A
	<u>\$ 671,400</u>	<u>100.00%</u>	<u>\$ 76,070</u>	<u>12.78%</u>



**LOMBARD PARK DISTRICT  
MADISON MEADOW ATHLETIC CENTER EXPENDITURES  
PROPOSED BUDGET 2023**

<b>Expense</b>	<b>Budget Amount 2023</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2022</b>	<b>Percent of Increase (Decrease)</b>
Employee Expenses	\$ 415,564	62.25%	\$ 42,072	11.26%
Program Expenses	84,289	12.63%	13,929	19.80%
Supplies & Contracts	70,051	10.49%	10,091	16.83%
Utilities	68,001	10.19%	12,065	21.57%
Marketing & Public Relations	15,600	2.34%	-	0.00%
Repairs & Improvements	8,500	1.27%	1,000	13.33%
Miscellaneous	5,540	0.83%	320	N/A
	<u>\$ 667,545</u>	<u>100.00%</u>	<u>\$ 79,477</u>	<u>13.51%</u>





**Lombard Park District**  
**Fund Summary - Proposed Budget Report**  
**Madison Meadow Athletic Center - 25**  
**Fiscal Year 2023**

<b>Account Number</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
<b>REVENUE</b>						
230 Fees & Admissions	\$ 329,969	\$ 376,242	\$ 480,000	\$ 357,448	\$ 475,500	\$ 523,760
240 Rentals	\$ 17,978	25,110	28,000	37,071	40,000	40,000
320 Merchandise for Resale	\$ 3,441	4,681	7,000	5,879	7,000	7,000
335 Sponsorships	\$ 5,000	5,400	5,000	5,000	5,000	5,000
360 Miscellaneous Income	\$ 12,939	72	47	223	226	160
410 Program Fees	\$ 38,256	46,781	75,283	49,735	62,444	95,480
<b>TOTAL REVENUE</b>	<b>\$ 407,582</b>	<b>\$ 458,286</b>	<b>\$ 595,330</b>	<b>\$ 455,355</b>	<b>\$ 590,170</b>	<b>\$ 671,400</b>
<b>EXPENSE</b>						
510 Employee Expenses	\$ 233,220	\$ 284,644	\$ 373,492	\$ 266,652	\$ 347,439	\$ 415,564
520 Utilities	46,528	57,607	55,936	39,824	73,433	68,001
530 Repairs & Improvements	12,430	6,956	7,500	9,517	12,250	8,500
540 Supplies & Contracts	71,389	39,680	59,960	42,332	58,532	70,051
610 Marketing & Public Relations	6,795	11,057	15,600	15,017	17,426	15,600
630 Merchandise - Cost of Sales	1,344	2,177	4,800	2,805	4,500	4,800
640 Banking & Credit Card Fees	13	200	420	343	524	720
670 Miscellaneous Expense	-	-	-	20	20	20
710 Program Salaries	43,065	53,409	66,360	52,060	64,500	80,539
720 Program Supplies	1,959	2,164	4,000	676	2,500	3,750
<b>TOTAL EXPENSE</b>	<b>\$ 416,743</b>	<b>\$ 457,892</b>	<b>\$ 588,068</b>	<b>\$ 429,245</b>	<b>\$ 581,124</b>	<b>\$ 667,545</b>
<b>TOTAL REVENUE</b>	<b>\$ 407,582</b>	<b>\$ 458,286</b>	<b>\$ 595,330</b>	<b>\$ 455,355</b>	<b>\$ 590,170</b>	<b>\$ 671,400</b>
<b>TOTAL EXPENSE</b>	<b>416,743</b>	<b>457,892</b>	<b>588,068</b>	<b>429,245</b>	<b>581,124</b>	<b>667,545</b>
<b>Change in Fund Balance</b>	<b>\$ (9,161)</b>	<b>\$ 394</b>	<b>\$ 7,262</b>	<b>\$ 26,110</b>	<b>\$ 9,045</b>	<b>\$ 3,855</b>

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: MADISON MEADOW ATHLETIC CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL SPONSORSHIP								
25-00-00-335-0670	SPONSORSHIP	5,000	5,400	5,000	5,000	5,000	5,000	0%
TOTAL SPONSORSHIP		5,000	5,400	5,000	5,000	5,000	5,000	0%
TOTAL GENERAL		5,000	5,400	5,000	5,000	5,000	5,000	0%
TOTAL REVENUES: GENERAL		5,000	5,400	5,000	5,000	5,000	5,000	0%
FACILITIES REVENUES								
RECREATION CENTER FEES & ADMISSIONS								
25-25-95-230-0500	MEMBERSHIPS	317,434	358,540	450,000	324,904	432,000	474,260	5%
25-25-95-230-0505	DAILY FEES	2,018	4,156	6,000	7,720	10,500	12,000	100%
25-25-95-230-0510	OPEN GYM	10,516	13,545	24,000	24,823	33,000	37,500	56%
TOTAL FEES & ADMISSIONS		329,968	376,241	480,000	357,447	475,500	523,760	9%
RENTALS								
25-25-95-240-0540	PRIVATE RENTALS	17,977	25,110	28,000	37,070	40,000	40,000	42%
TOTAL RENTALS		17,977	25,110	28,000	37,070	40,000	40,000	42%
MERCHANDISE FOR RESALE								
25-25-95-320-0600	CONCESSION SALES	3,440	4,681	7,000	5,878	7,000	7,000	0%
TOTAL MERCHANDISE FOR RESALE		3,440	4,681	7,000	5,878	7,000	7,000	0%
OTHER INCOME								
25-25-95-360-0855	STATE SALES TAX	4	5	10	7	10	10	0%
25-25-95-360-0860	OVERAGE & SHORTAGE	64	65	12	215	215	150	150%
25-25-95-360-0865	N.S.F. SERVICE CHARGE	0	0	25	0	0	0	(100%)
25-25-95-360-0875	MISCELLANEOUS	12,869	0	0	0	0	0	0%
TOTAL OTHER INCOME		12,937	70	47	222	225	160	240%
TOTAL RECREATION CENTER		364,322	406,102	515,047	400,617	522,725	570,920	10%
TOTAL REVENUES: FACILITIES		364,322	406,102	515,047	400,617	522,725	570,920	10%

FUND: MADISON MEADOW ATHLETIC CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
<b>FITNESS</b>								
<b>REVENUES</b>								
<b>GENERAL</b>								
<b>PROGRAM FEES</b>								
25-80-00-410-8065	UNLIMITED FITNESS PASS	19,506	17,979	26,400	17,664	25,000	32,340	22%
25-80-00-410-8070	GROUP FITNESS DAILY	579	812	1,440	803	1,300	2,700	87%
25-80-00-410-8075	GROUP FITNESS REGISTRATION	9,465	12,272	18,900	12,722	13,000	23,625	25%
25-80-00-410-8080	MMAC SPECIAL EVENTS	0	0	1,000	0	0	1,000	0%
25-80-00-410-8090	MMAC PICKLEBALL	0	0	0	2,490	3,000	8,800	0%
25-80-00-410-8200	NUTRITION	96	0	528	144	144	0	(100%)
25-80-00-410-8455	PERSONAL TRAINER	8,609	15,716	27,015	15,912	20,000	27,015	0%
TOTAL PROGRAM FEES		38,255	46,779	75,283	49,735	62,444	95,480	26%
TOTAL GENERAL		38,255	46,779	75,283	49,735	62,444	95,480	26%
TOTAL REVENUES: FITNESS		38,255	46,779	75,283	49,735	62,444	95,480	26%
<b>GENERAL</b>								
<b>EXPENSES</b>								
<b>GENERAL</b>								
<b>EMPLOYEE EXPENSES</b>								
25-00-00-510-1000	SALARIES & WAGES FT	55,454	57,765	60,462	50,418	71,511	63,610	5%
25-00-00-510-1100	IMRF	5,927	6,696	8,118	4,449	6,922	6,437	(20%)
25-00-00-510-1105	FICA	19,095	23,466	30,472	21,721	23,984	34,517	13%
25-00-00-510-1220	IN-HOUSE TRAINING	0	0	500	0	0	500	0%
25-00-00-510-1230	MILEAGE REIMBURSEMENT	63	0	540	0	200	540	0%
TOTAL EMPLOYEE EXPENSES		80,539	87,927	100,092	76,588	102,617	105,604	5%
TOTAL GENERAL		80,539	87,927	100,092	76,588	102,617	105,604	5%
TOTAL GENERAL		80,539	87,927	100,092	76,588	102,617	105,604	5%
<b>FACILITIES</b>								
<b>EXPENSES</b>								
<b>RECREATION CENTER</b>								
<b>EMPLOYEE EXPENSES</b>								
25-25-95-510-1015	SALARIES & WAGES PT BUILDINGS	47,715	66,850	72,000	64,457	79,000	84,768	17%
25-25-95-510-1020	SALARIES & WAGES PT CLERICAL	97,597	128,812	167,000	118,788	155,000	187,792	12%
25-25-95-510-1025	OVERTIME	0	0	500	0	0	500	0%
25-25-95-510-1030	BABYSITTING	6,235	0	32,000	3,993	8,000	34,000	6%

FUND: MADISON MEADOW ATHLETIC CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
<b>FACILITIES EXPENSES</b>								
<b>RECREATION CENTER</b>								
<b>EMPLOYEE EXPENSES</b>								
25-25-95-510-1200	UNIFORMS	1,130	1,052	1,900	2,821	2,821	2,900	52%
<b>TOTAL EMPLOYEE EXPENSES</b>		<b>152,677</b>	<b>196,714</b>	<b>273,400</b>	<b>190,059</b>	<b>244,821</b>	<b>309,960</b>	<b>13%</b>
<b>UTILITIES</b>								
25-25-95-520-1300	ELECTRICITY	25,400	35,651	32,589	24,393	42,306	38,978	19%
25-25-95-520-1305	NATURAL GAS	4,231	5,226	4,525	5,555	10,098	7,662	69%
25-25-95-520-1310	WATER & SEWER	1,574	3,457	3,420	2,306	6,936	7,075	106%
25-25-95-520-1320	TELEPHONE	9,224	6,692	8,970	3,375	7,829	7,986	(10%)
25-25-95-520-1330	DSL LINE	6,097	6,578	6,432	4,192	6,264	6,300	(2%)
<b>TOTAL UTILITIES</b>		<b>46,526</b>	<b>57,604</b>	<b>55,936</b>	<b>39,821</b>	<b>73,433</b>	<b>68,001</b>	<b>21%</b>
<b>REPAIRS &amp; IMPROVEMENTS</b>								
25-25-95-530-1400	FACILITY REPAIRS	11,709	6,955	6,000	9,461	12,000	7,500	25%
25-25-95-530-1415	VANDALISM	719	0	1,500	54	250	1,000	(33%)
<b>TOTAL REPAIRS &amp; IMPROVEMENTS</b>		<b>12,428</b>	<b>6,955</b>	<b>7,500</b>	<b>9,515</b>	<b>12,250</b>	<b>8,500</b>	<b>13%</b>
<b>SUPPLIES &amp; CONTRACTS</b>								
25-25-95-540-1515	MAINT. OF EQUIPMENT	0	0	1,000	0	0	1,000	0%
25-25-95-540-1520	MAINT. OF EQUIPMENT - OFFICE	0	0	500	0	250	500	0%
25-25-95-540-1540	MAINT. OF EQUIPMENT - HVAC	42,664	4,472	5,000	1,426	5,000	5,000	0%
25-25-95-540-1542	MAINT. OF EQUIPMENT - ELEVATOR	6,608	3,719	9,000	3,107	4,000	9,120	1%
25-25-95-540-1543	FITNESS EQUIPMENT	606	211	1,500	8,949	9,000	1,500	0%
25-25-95-540-1565	COMPUTER SUPPLIES & SOFTWARE	3,360	4,018	4,300	3,553	4,200	4,300	0%
25-25-95-540-1570	OFFICE SUPPLIES	2,459	2,104	4,920	1,122	2,000	3,280	(33%)
25-25-95-540-1575	JANITORIAL SUPPLIES	5,484	10,331	12,000	9,047	12,000	14,900	24%
25-25-95-540-1585	BUILDING SUPPLIES	2,252	4,317	3,750	4,442	4,442	3,500	(6%)
25-25-95-540-1590	SIDEWALK SALT	331	581	650	534	550	650	0%
25-25-95-540-1610	MECHANICAL & TOOL SUPPLIES	54	145	150	0	0	150	0%
25-25-95-540-1615	SAFETY SUPPLIES	582	80	1,500	159	1,500	1,500	0%
25-25-95-540-1625	MINOR OFFICE EQUIPMENT	2,309	119	1,500	0	450	1,500	0%
25-25-95-540-1665	MAINT. CONTRACT - COMPUTERS	1,818	2,916	3,440	3,139	3,139	4,568	32%
25-25-95-540-1667	MAINT. CONTRACT - FITNESS	175	5,741	8,500	6,058	10,000	14,500	70%
25-25-95-540-1675	SECURITY ALARM MONITORING	2,679	918	2,250	790	2,000	2,250	0%
25-25-95-540-1677	INSPECTIONS	0	0	0	0	0	1,833	0%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>71,381</b>	<b>39,672</b>	<b>59,960</b>	<b>42,326</b>	<b>58,531</b>	<b>70,051</b>	<b>16%</b>

FUND: MADISON MEADOW ATHLETIC CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
<b>RECREATION CENTER</b>								
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
25-25-95-610-1900	POSTAGE	0	0	1,000	843	843	1,000	0%
25-25-95-610-1910	MARKETING & PUBLICITY	2,057	4,147	5,000	4,566	5,000	5,000	0%
25-25-95-610-1915	PRINTING - GENERAL	227	943	3,600	5,023	5,023	3,600	0%
25-25-95-610-1930	PAID ADVERTISING	3,442	4,966	3,000	2,556	4,500	4,000	33%
25-25-95-610-1970	COMMUNITY RELATIONS	0	1,000	1,000	60	60	0	(100%)
25-25-95-610-1980	PHOTO I.D.	1,068	0	2,000	1,967	2,000	2,000	0%
TOTAL MARKETING & PUBLIC RELATIONS		6,794	11,056	15,600	15,015	17,426	15,600	0%
<b>CONCESSION SALES</b>								
25-25-95-630-0600	COST OF GOOD SOLD CONCESSIONS	1,343	2,177	4,800	2,805	4,500	4,800	0%
TOTAL CONCESSION SALES		1,343	2,177	4,800	2,805	4,500	4,800	0%
<b>BANKING &amp; CREDIT CARD FEES</b>								
25-25-95-640-2110	BANKING FEES	12	199	420	342	524	720	71%
TOTAL BANKING & CREDIT CARD FEES		12	199	420	342	524	720	71%
<b>OTHER EXPENSE</b>								
25-25-95-670-2115	MISCELLANEOUS EXPENSE	0	0	0	20	20	20	0%
TOTAL OTHER EXPENSE		0	0	0	20	20	20	0%
TOTAL RECREATION CENTER		291,161	314,377	417,616	299,903	411,505	477,652	14%
TOTAL FACILITIES		291,161	314,377	417,616	299,903	411,505	477,652	14%
<b>FITNESS EXPENSES</b>								
<b>GENERAL</b>								
<b>PROGRAM SALARIES</b>								
25-80-00-710-8080	MMAC SPECIAL EVENTS	0	0	660	0	0	780	18%
25-80-00-710-8090	MMAC PICKLEBALL	0	0	0	0	0	1,920	0%
25-80-00-710-8200	NUTRITION	46	31	341	0	0	0	(100%)
25-80-00-710-8450	GROUP FITNESS	36,480	42,262	42,620	42,021	52,000	55,100	29%
25-80-00-710-8455	PERSONAL TRAINER	6,538	11,115	22,739	10,038	12,500	22,739	0%
TOTAL PROGRAM SALARIES		43,064	53,408	66,360	52,059	64,500	80,539	21%

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: MADISON MEADOW ATHLETIC CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FITNESS</b>								
<b>GENERAL</b>								
<b>PROGRAM SUPPLIES</b>								
25-80-00-720-8080	MMAC SPECIAL EVENTS	0	0	500	0	0	500	0%
25-80-00-720-8090	MMAC PICKLEBALL	0	0	0	0	0	750	0%
25-80-00-720-8450	GROUP FITNESS	1,958	2,163	3,500	675	2,500	2,500	(28%)
TOTAL PROGRAM SUPPLIES		1,958	2,163	4,000	675	2,500	3,750	(6%)
TOTAL GENERAL		45,022	55,571	70,360	52,734	67,000	84,289	19%
TOTAL FITNESS		45,022	55,571	70,360	52,734	67,000	84,289	19%
TOTAL FUND REVENUES & BEG. BALANCE		407,577	458,281	595,330	455,352	590,169	671,400	12%
TOTAL FUND EXPENSES		416,722	457,875	588,068	429,225	581,122	667,545	13%
FUND SURPLUS (DEFICIT)		(9,145)	406	7,262	26,127	9,047	3,855	(46%)

**Lombard Park District  
2023 Proposed Budget  
Lombard Golf Course – 30**

**Performance Measures**

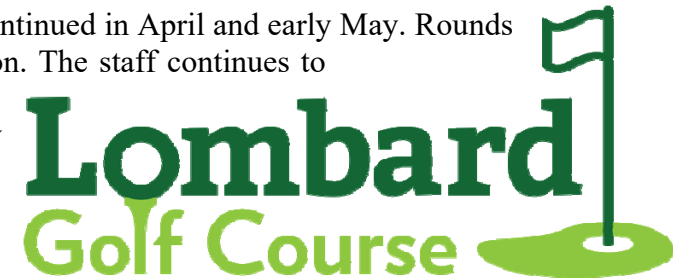
	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
Number of Rounds	11,481	22,667	24,690	24,900	24,100
Revenue Per Round	\$ 26.00	\$ 22.16	\$ 23.98	\$ 25.09	\$ 26.53
Cost Per Round	\$ 38.09	\$ 20.25	\$ 22.06	\$ 22.57	\$ 24.68

**Performance Objectives:**

1. Offer a nine hole golf course that is open April-October that generates at least 20,000+ rounds per year.
2. Provide golf programming and lessons that teach the game of golf and encourage skill development for youth and adult participants.
3. Provide opportunities for golf outings, leagues, and clubhouse rentals to further meet the needs of patrons.

The renewed success of Lombard Golf Course extended into the 2022 season, continuing the trend that started in 2020. The course hosted 22,667 rounds in 2020 and 24,690 rounds in 2021. The course is on pace to finish at 24,900 rounds in 2022.

The course opened on March 6 but was only open for eight days that month. Wet conditions continued in April and early May. Rounds picked up significantly starting in June and optimal weather continued for much of the season. The staff continues to focus on course drainage to regularly improve playing conditions. The improvements seem to significantly lessen the negative impact to the course following rain events. Staff regularly receives positive feedback on course conditions and overall recovery of the course after inclement weather. The course did not flood in 2022 or 2021, following the three floods that occurred in spring of 2020.



The process of rebranding the golf course began in 2017. This included market research, focus group discussions, and secret shoppers. From this process, the staff developed several action items for the 2018-2020 seasons. The data suggested a couple of items that could be implemented in order to help the performance of the golf course. First, a new name that would connect the course to Lombard. Next, a remodeling of the clubhouse to make it more appealing and increase the ability for rentals in the off season. Third, improved signage at the entrance to the course. Finally, improved marketing and customer service training.

Rebranding of the course was implemented in 2019. The name of the course was changed from Western Acres to Lombard Golf Course. This was done to make the course more recognizable to potential new customers and connect Park District residents with the course. New signs were installed at the entrance of the facility, on the clubhouse building, and at all tee boxes. A new course website was introduced in 2019 and was improved significantly in 2020. The online tee sheet was improved at the end of the 2021 season. Additional signage, new menu boards, and updated bulletin boards were installed in 2021 and again in 2022. Enhanced planting beds were added in 2022.



The clubhouse capital improvements budgeted for 2018 were carried over as a “B Priority” for 2019 and 2020, but were not reflected in the 2021 budget. While the full remodeling of the clubhouse has remained on hold, improvements were made between 2020-2022, including new carpeting, painting the interior of the clubhouse, and new interior and exterior signage. More information regarding capital projects is listed in the last paragraph of this section.

Planned course promotions include free greens fees for juniors with a paying adult at designated times, direct marketing to Park District and affiliate athletic programs, and reduced greens fees on weekdays from 11:00 a.m.-2:00 p.m. (mid-day special) throughout the year. The mid-day special and free golf for juniors played a significant role in the resurgence of the course in 2020, and has remained extremely popular. In addition, staff continued to offer the Advantage Card, which rewards golfers with one free round after golfing 10 paid rounds. Staff plans to continue with these offerings in 2023. Additional details will be included in the 2023 marketing plan. Staff is also planning for additional special events at the course in 2023, including the open house, night golf, and wine events that were offered in 2022.



Staff is proposing that all daily fees (0505) for residents and non-residents increase by \$1 in 2023, including the mid-day special. The last fee increase was 2015, with the exception of the mid-day special that increased from \$10 to \$11 in 2022. The mid-day special will be \$12. A resident round of golf will be \$17 on a weekday and \$20 on a weekend. Overall, staff is estimating 24,900 rounds in 2022 and staff budgeted for 24,100 rounds in 2023. This number is based on the success of the last three seasons, and factors a slight regression from the 2022 season to account for the typical operating months of April-October. Staff is not proposing an increase for double rider Gas Carts (0580). The cost for two riders is \$22.



With the ongoing success of the golf course and the assumption that next season will result in 24,000+ golf rounds, the marketing department was able to secure a \$3,000 facility sponsorship for Lombard Golf Course.

Group Class Lessons (8700) had 85 participants in the Sticks for Kids program in 2022 and 83 in 2021. There are typically three sessions of lessons per year. Private individual and small group lessons were introduced under Golf Programming (8710) in 2022. These lessons were offered by golf professional Trev Williams. Staff plans to expand these offerings in 2023.

As for outings, groups will continue to be required to make a 50% deposit at the time of booking a shotgun start and the balance will be due seven days prior to the event. All other groups of 28 golfers or more will be required to make a deposit and then confirm the number of participants seven days prior. This allows staff the ability to better manage the course on days that groups are scheduled to participate.

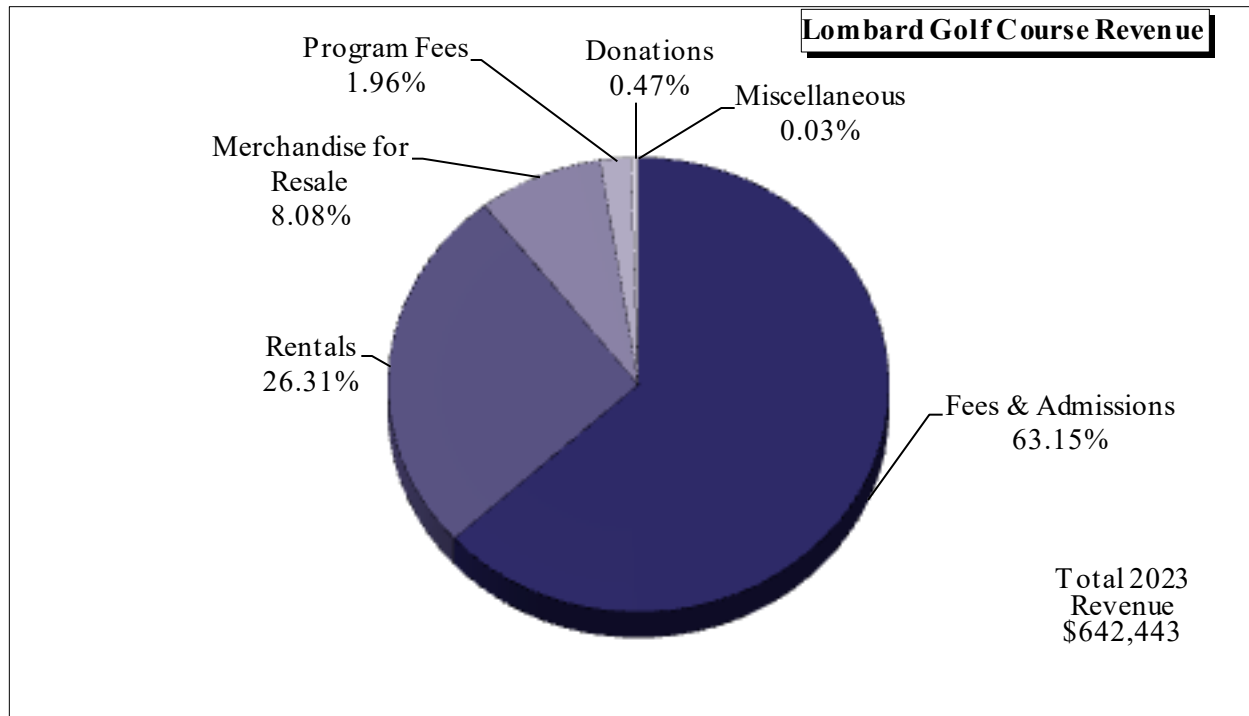
The proposed 2023 salaries & wages full-time (1000) includes 4.8% of the indirect wages and benefits for administrative staff members that help oversee the golf course. Part-time wages for cashiers (1035) and starters (1060) are expected to increase with the increase in minimum wage slated for January 1, 2023. Additional staff hours were proposed in 2022 and once again in 2023 for part-time grounds maintenance (1070). This will help maintain additional anticipated plantings on the course in 2023 and help with overall facility demands due to increased rounds.

Capital projects for 2022 included the purchase of a skid steer, warm-up station netting, green spiking units, and clubhouse improvements. Capital projects for 2023 include the purchase of a tractor, beverage cart, and chemical rinsate pad. Additionally, nine golf carts were listed under B Priority. Staff is requesting approval for the carts, as a letter of intent to purchase carts is needed by the end of 2022 for them to be delivered (and paid for) in 2024. These expenses are reflected in the 2023 capital projects section.



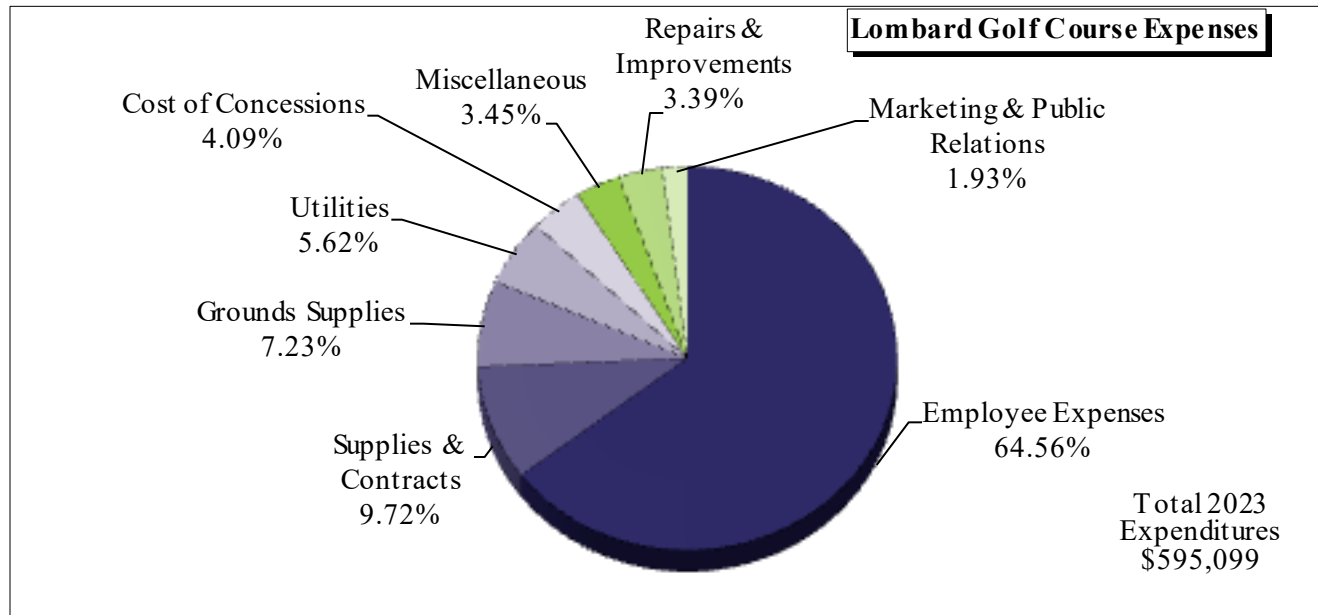
**LOMBARD PARK DISTRICT  
LOMBARD GOLF COURSE REVENUE  
PROPOSED BUDGET 2023**

<b>Revenue Source</b>	<b>Budget Amount 2023</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2022</b>	<b>Percent of Increase (Decrease)</b>
Fees & Admissions	\$ 405,723	63.15%	\$ 52,723	14.94%
Rentals	169,000	26.31%	18,525	12.31%
Merchandise for Resale	51,900	8.08%	11,650	28.94%
Program Fees	12,600	1.96%	5,255	71.55%
Donations	3,000	0.47%	3,000	N/A
Miscellaneous	220	0.03%	60	37.50%
	<b>\$ 642,443</b>	<b>100.00%</b>	<b>\$ 91,213</b>	<b>16.55%</b>



**LOMBARD PARK DISTRICT  
LOMBARD GOLF COURSE EXPENSES  
PROPOSED BUDGET 2023**

<b>Expense</b>	<b>Budget Amount 2023</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2022</b>	<b>Percent of Increase (Decrease)</b>
Employee Expenses	\$ 379,292	63.74%	\$ 25,994	7.36%
Supplies & Contracts	57,125	9.60%	6,069	11.89%
Grounds Supplies	42,500	7.14%	5,000	13.33%
Utilities	33,038	5.55%	(438)	-1.31%
Cost of Concessions	24,000	4.03%	8,750	57.38%
Repairs & Improvements	20,250	3.40%	1,920	10.47%
Miscellaneous	19,904	3.34%	1,560	8.50%
Marketing & Public Relations	11,360	1.91%	2,010	21.50%
Program Expense	7,630	1.28%	4,675	63.21%
	<b>\$ 595,099</b>	<b>100.00%</b>	<b>\$ 50,865</b>	<b>9.94%</b>



**Lombard Park District  
Fund Summary - Proposed Budget Report  
Golf Course Fund - 30  
Fiscal Year 2023**

Account Number	Actual 2020	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023
<b>REVENUE</b>						
230 Fees & Admissions	343,526	377,522	353,000	356,320	391,181	405,723
240 Rentals	122,325	166,365	150,475	158,917	170,450	169,000
320 Merchandise for Resale	33,398	42,885	40,250	50,731	52,050	51,900
330 Donations	-	-	-	-	-	3,000
360 Miscellaneous Income	602	186	160	117	227	220
410 Program Fees	2,425	5,190	7,345	9,995	10,851	12,600
<b>TOTAL REVENUE</b>	<b>\$ 502,276</b>	<b>\$ 592,148</b>	<b>\$ 551,230</b>	<b>\$ 576,078</b>	<b>\$ 624,759</b>	<b>\$ 642,443</b>
<b>EXPENSE</b>						
510 Employee Expenses	\$ 296,329	\$ 347,020	\$ 353,298	\$ 291,547	\$ 368,327	\$ 379,292
520 Utilities	31,639	31,775	33,476	16,315	31,941	33,038
530 Repairs & Improvements	22,772	41,483	18,330	17,689	22,011	20,250
540 Supplies & Contracts	42,657	49,571	51,056	43,166	49,104	57,125
550 Grounds Supplies	33,052	34,913	37,500	17,086	40,005	42,500
610 Marketing & Public Relations	2,944	2,570	9,350	4,138	6,441	11,360
630 Merchandise - Cost of Sales	10,898	14,536	15,250	23,559	23,993	24,000
640 Banking & Credit Card Fees	15,851	16,502	16,844	13,064	17,164	17,906
670 Miscellaneous Expense	1,300	2,875	1,500	2,266	2,266	1,998
710 Program Salaries	-	-	-	-	-	-
720 Program Supplies	-	-	500	-	-	500
730 Program Contractual Services	1,626	3,432	4,175	6,135	6,110	7,130
<b>TOTAL EXPENSE</b>	<b>\$ 459,067</b>	<b>\$ 544,678</b>	<b>\$ 541,279</b>	<b>\$ 434,963</b>	<b>\$ 567,363</b>	<b>\$ 595,099</b>
<b>TOTAL REVENUE</b>	<b>\$ 502,276</b>	<b>\$ 592,148</b>	<b>\$ 551,230</b>	<b>\$ 576,078</b>	<b>\$ 624,759</b>	<b>\$ 642,443</b>
<b>TOTAL EXPENSE</b>	<b>459,067</b>	<b>544,678</b>	<b>541,279</b>	<b>434,963</b>	<b>567,363</b>	<b>595,099</b>
<b>Change in Fund Balance</b>	<b>\$ 43,209</b>	<b>\$ 47,471</b>	<b>\$ 9,951</b>	<b>\$ 141,115</b>	<b>\$ 57,395</b>	<b>\$ 47,344</b>

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- 2022 10 MO. PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL SPONSORSHIP								
30-00-00-335-0670	SPONSORSHIPS	0	0	0	0	0	3,000	0%
TOTAL SPONSORSHIP		0	0	0	0	0	3,000	0%
TOTAL GENERAL		0	0	0	0	0	3,000	0%
TOTAL REVENUES: GENERAL		0	0	0	0	0	3,000	0%
FACILITIES REVENUES								
LOMBARD GOLF - CLUBHOUSE								
FEES & ADMISSIONS								
30-25-90-230-0505	DAILY FEES - RESIDENT	318,208	341,534	315,000	323,689	352,000	365,000	15%
30-25-90-230-0525	GOLF LEAGUES	23,547	26,769	28,000	28,327	28,500	29,647	5%
30-25-90-230-0530	GOLF OUTINGS	1,770	9,219	10,000	4,303	10,681	11,076	10%
TOTAL FEES & ADMISSIONS		343,525	377,522	353,000	356,319	391,181	405,723	14%
RENTALS								
30-25-90-240-0545	RENTAL INCOME	1,916	983	3,000	2,387	2,850	3,500	16%
30-25-90-240-0570	CLUBS	75	885	850	1,860	1,900	1,700	100%
30-25-90-240-0575	BALLS USED IN DRIVING AREA	505	1,081	975	1,236	1,200	1,300	33%
30-25-90-240-0580	GAS CARTS	119,828	159,806	142,250	148,581	159,500	158,000	11%
30-25-90-240-0585	HAND CARTS	0	3,609	3,400	4,852	5,000	4,500	32%
TOTAL RENTALS		122,324	166,364	150,475	158,916	170,450	169,000	12%
MERCHANDISE SALES								
30-25-90-320-0600	CONCESSION SALES	29,593	38,250	36,500	43,323	44,500	45,000	23%
30-25-90-320-0605	MERCHANDISE SALES	3,805	4,634	3,750	7,406	7,550	6,900	84%
TOTAL MERCHANDISE SALES		33,398	42,884	40,250	50,729	52,050	51,900	28%
OTHER INCOME								
30-25-90-360-0855	STATE SALES TAX	47	60	50	75	75	75	50%
30-25-90-360-0860	OVERAGE & SHORTAGE	0	57	60	41	152	95	58%
30-25-90-360-0875	MISCELLANEOUS	555	68	50	0	0	50	0%
TOTAL OTHER INCOME		602	185	160	116	227	220	37%
TOTAL LOMBARD GOLF - CLUBHOUSE		499,849	586,955	543,885	566,080	613,908	626,843	15%

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
TOTAL REVENUES: FACILIITIES		499,849	586,955	543,885	566,080	613,908	626,843	15%
LOMBARD GOLF COURSE REVENUES								
GENERAL PROGRAM FEES								
30-90-00-410-8700	LESSONS	2,425	5,190	5,345	6,850	6,850	7,800	45%
30-90-00-410-8705	TOURNAMENTS	0	0	1,000	960	1,000	1,300	30%
30-90-00-410-8710	GOLF PROGRAMMING	0	0	1,000	2,184	3,000	3,500	250%
TOTAL PROGRAM FEES		2,425	5,190	7,345	9,994	10,850	12,600	71%
TOTAL GENERAL		2,425	5,190	7,345	9,994	10,850	12,600	71%
TOTAL REVENUES: LOMBARD GOLF COURSE		2,425	5,190	7,345	9,994	10,850	12,600	71%
GENERAL EXPENSES								
GENERAL EMPLOYEE EXPENSES								
30-00-00-510-1000	SALARIES & WAGES FT	125,378	134,087	135,182	104,906	140,182	142,431	5%
30-00-00-510-1025	OVERTIME	7,634	12,052	10,000	10,135	12,849	13,500	35%
30-00-00-510-1100	IMRF	17,776	21,274	17,307	13,613	17,800	13,239	(23%)
30-00-00-510-1105	FICA	18,144	21,449	22,174	18,135	23,235	23,959	8%
30-00-00-510-1110	MEDICAL INSURANCE PREMIUM	20,794	21,348	21,091	15,817	21,091	22,146	5%
30-00-00-510-1115	EAP	79	79	76	56	76	72	(5%)
30-00-00-510-1120	LIFE INSURANCE	446	328	333	259	352	372	11%
30-00-00-510-1125	DENTAL INSURANCE	888	918	914	685	914	923	0%
30-00-00-510-1200	UNIFORMS	487	615	1,100	794	794	1,100	0%
30-00-00-510-1210	WORKSHOPS & SEMINARS	41	0	200	0	0	200	0%
30-00-00-510-1225	PROFESSIONAL MEMBERSHIPS	190	40	250	333	333	750	200%
TOTAL EMPLOYEE EXPENSES		191,857	212,190	208,627	164,733	217,626	218,692	4%
MARKETING & PUBLIC RELATIONS								
30-00-00-610-1960	RECOGNITION - EMPLOYEES	2,035	630	450	540	540	550	22%
TOTAL MARKETING & PUBLIC RELATIONS		2,035	630	450	540	540	550	22%
TOTAL GENERAL		193,892	212,820	209,077	165,273	218,166	219,242	4%
TOTAL GENERAL		193,892	212,820	209,077	165,273	218,166	219,242	4%
FACILIITIES EXPENSES								

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
<b>LOMBARD GOLF CLUBHOUSE</b>								
<b>EMPLOYEE EXPENSES</b>								
30-25-90-510-1035	CASHIERS	29,587	39,461	43,000	47,744	55,000	53,000	23%
30-25-90-510-1060	STARTER	21,405	25,910	27,758	15,516	18,000	26,000	(6%)
30-25-90-510-1065	BUILDING SUPERVISOR	0	0	800	0	800	800	0%
<b>TOTAL EMPLOYEE EXPENSES</b>		<b>50,992</b>	<b>65,371</b>	<b>71,558</b>	<b>63,260</b>	<b>73,800</b>	<b>79,800</b>	<b>11%</b>
<b>UTILITIES</b>								
30-25-90-520-1300	ELECTRICITY	10,585	12,499	12,301	3,257	11,748	12,100	(1%)
30-25-90-520-1305	NATURAL GAS	1,788	2,038	1,850	1,592	2,553	2,629	42%
30-25-90-520-1310	WATER & SEWER	1,502	2,558	2,875	1,857	2,227	2,423	(15%)
30-25-90-520-1320	TELEPHONE	3,683	2,320	3,534	1,128	2,073	2,160	(38%)
30-25-90-520-1330	DSL LINE	4,073	4,072	4,181	2,829	4,216	4,369	4%
30-25-90-520-1335	REFUSE	4,819	3,593	3,591	2,186	3,689	3,800	5%
<b>TOTAL UTILITIES</b>		<b>26,450</b>	<b>27,080</b>	<b>28,332</b>	<b>12,849</b>	<b>26,506</b>	<b>27,481</b>	<b>(3%)</b>
<b>REPAIRS &amp; IMPROVEMENTS</b>								
30-25-90-530-1405	BUILDING	150	1,336	1,250	44	1,250	1,250	0%
<b>TOTAL REPAIRS &amp; IMPROVEMENTS</b>		<b>150</b>	<b>1,336</b>	<b>1,250</b>	<b>44</b>	<b>1,250</b>	<b>1,250</b>	<b>0%</b>
<b>SUPPLIES &amp; CONTRACTS</b>								
30-25-90-540-1515	MAINTENANCE OF EQUIPMENT	11	0	0	0	0	0	0%
30-25-90-540-1555	MAINT. OF EQUIP. CONCESSIONS	0	670	1,000	0	0	1,000	0%
30-25-90-540-1565	COMPUTER SUPPLIES & SOFTWARE	0	0	500	0	0	500	0%
30-25-90-540-1570	OFFICE SUPPLIES	309	225	400	314	400	400	0%
30-25-90-540-1585	BUILDING SUPPLIES	610	1,485	700	476	600	700	0%
30-25-90-540-1595	JANITORIAL SUPPLIES	1,173	2,102	1,575	1,969	2,000	2,200	39%
30-25-90-540-1615	SAFETY SUPPLIES	111	123	200	240	240	250	25%
30-25-90-540-1630	CLUBHOUSE SUPPLIES	3,009	1,988	2,260	1,322	1,744	2,250	0%
30-25-90-540-1635	OUTING SUPPLIES	0	39	500	314	500	600	20%
30-25-90-540-1665	MAINT. CONTRACT - COMPUTERS	2,802	2,428	3,023	2,639	2,639	4,501	48%
30-25-90-540-1670	MAINT. CONTRACT - PEST CONTROL	1,130	798	1,131	161	984	1,200	6%
30-25-90-540-1675	SECURITY ALARM MONITORING	1,680	2,051	2,167	1,895	2,100	3,237	49%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>10,835</b>	<b>11,909</b>	<b>13,456</b>	<b>9,330</b>	<b>11,207</b>	<b>16,838</b>	<b>25%</b>

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
<b>LOMBARD GOLF CLUBHOUSE</b>								
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
30-25-90-610-1900	POSTAGE	0	0	700	0	0	700	0%
30-25-90-610-1910	MARKETING & PUBLICITY	583	1,212	3,000	2,319	3,000	3,500	16%
30-25-90-610-1915	PRINTING - GENERAL	298	727	3,000	264	1,000	3,000	0%
30-25-90-610-1925	PAID ADVERTISING - DISPLAY	25	0	2,000	314	1,200	3,260	63%
30-25-90-610-1930	PAID ADVERTISING-CLASSIFIED AD	0	0	200	700	700	350	75%
<b>TOTAL MARKETING &amp; PUBLIC RELATIONS</b>		<b>906</b>	<b>1,939</b>	<b>8,900</b>	<b>3,597</b>	<b>5,900</b>	<b>10,810</b>	<b>21%</b>
<b>MERCHANDISE - COST OF SALES</b>								
30-25-90-630-0600	CONCESSION COST OF GOODS SOLD	8,675	12,132	12,500	18,565	19,000	19,000	52%
30-25-90-630-0605	MERCHANDISE COST OF GOODS SOLD	2,222	2,403	2,750	4,993	4,993	5,000	81%
<b>TOTAL MERCHANDISE - COST OF SALES</b>		<b>10,897</b>	<b>14,535</b>	<b>15,250</b>	<b>23,558</b>	<b>23,993</b>	<b>24,000</b>	<b>57%</b>
<b>BANKING &amp; CREDIT CARD FEES</b>								
30-25-90-640-2105	VISA & MASTERCARD	15,838	16,278	16,424	12,780	16,700	17,246	5%
30-25-90-640-2110	BANKING FEES	12	224	420	282	464	660	57%
<b>TOTAL BANKING &amp; CREDIT CARD FEES</b>		<b>15,850</b>	<b>16,502</b>	<b>16,844</b>	<b>13,062</b>	<b>17,164</b>	<b>17,906</b>	<b>6%</b>
<b>OTHER EXPENSE</b>								
30-25-90-670-2100	PERMITS & LICENSES	1,300	1,375	1,500	2,245	2,245	1,978	31%
30-25-90-670-2120	MISCELLANEOUS EXPENSE	0	1,500	0	20	20	20	0%
<b>TOTAL OTHER EXPENSE</b>		<b>1,300</b>	<b>2,875</b>	<b>1,500</b>	<b>2,265</b>	<b>2,265</b>	<b>1,998</b>	<b>33%</b>
<b>TOTAL LOMBARD GOLF CLUBHOUSE</b>		<b>117,380</b>	<b>141,547</b>	<b>157,090</b>	<b>127,965</b>	<b>162,085</b>	<b>180,083</b>	<b>14%</b>
<b>LOMBARD GOLF - MAINTENANCE</b>								
<b>EMPLOYEE EXPENSES</b>								
30-25-91-510-1070	GROUNDS MAINTENANCE	50,877	64,728	68,240	59,182	72,000	75,500	10%
30-25-91-510-1080	GROUNDS MECHANIC	2,596	4,725	4,873	4,365	4,900	5,300	8%
<b>TOTAL EMPLOYEE EXPENSES</b>		<b>53,473</b>	<b>69,453</b>	<b>73,113</b>	<b>63,547</b>	<b>76,900</b>	<b>80,800</b>	<b>10%</b>
<b>UTILITIES</b>								
30-25-91-520-1300	ELECTRICITY	2,193	1,675	2,235	1,208	2,246	2,313	3%
30-25-91-520-1305	NATURAL GAS	1,023	1,233	1,187	870	1,377	1,418	19%
30-25-91-520-1310	WATER & SEWER	1,968	1,781	1,722	1,383	1,812	1,826	6%
<b>TOTAL UTILITIES</b>		<b>5,184</b>	<b>4,689</b>	<b>5,144</b>	<b>3,461</b>	<b>5,435</b>	<b>5,557</b>	<b>8%</b>



FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>FACILITIES</b>								
<b>LOMBARD GOLF - MAINTENANCE REPAIRS &amp; IMPROVEMENTS</b>								
30-25-91-530-1400	FACILITY REPAIRS	16,277	35,953	13,080	16,761	16,761	15,000	14%
30-25-91-530-1405	IRRIGATION SYSTEM	6,344	4,192	4,000	882	4,000	4,000	0%
<b>TOTAL REPAIRS &amp; IMPROVEMENTS</b>		<b>22,621</b>	<b>40,145</b>	<b>17,080</b>	<b>17,643</b>	<b>20,761</b>	<b>19,000</b>	<b>11%</b>
<b>SUPPLIES &amp; CONTRACTS</b>								
30-25-91-540-1500	GASOLINE	3,858	5,510	6,000	6,081	7,235	7,500	25%
30-25-91-540-1505	DIESEL	4,126	6,742	5,600	7,215	8,000	8,000	42%
30-25-91-540-1510	OIL, GREASE & OTHER FLUIDS	56	0	800	404	554	800	0%
30-25-91-540-1515	MAINTENANCE OF EQUIPMENT	22,197	21,974	19,000	16,931	17,900	19,000	0%
30-25-91-540-1610	MECHANICAL & TOOL SUPPLIES	0	0	200	0	0	200	0%
30-25-91-540-1640	SUPPLIES	0	250	2,300	1,942	2,300	2,300	0%
30-25-91-540-1645	CANINE SUPPLIES	536	1,955	2,000	443	700	700	(65%)
30-25-91-540-1685	TOOL & EQUIPMENT - RENTAL	0	0	500	0	0	500	0%
30-25-91-540-1690	PORT-O-LET RENTALS	1,041	1,225	1,200	813	1,206	1,287	7%
<b>TOTAL SUPPLIES &amp; CONTRACTS</b>		<b>31,814</b>	<b>37,656</b>	<b>37,600</b>	<b>33,829</b>	<b>37,895</b>	<b>40,287</b>	<b>7%</b>
<b>GROUND SUPPLIES</b>								
30-25-91-550-1700	CHEMICALS	20,370	18,772	18,000	9,392	21,205	22,000	22%
30-25-91-550-1715	FERTILIZER & LANDSCAPE SUPPLY	11,328	14,566	13,000	4,866	13,000	14,000	7%
30-25-91-550-1725	TREES, SHRUBS, SOD & SEED	1,353	1,574	6,500	2,827	5,800	6,500	0%
<b>TOTAL GROUND SUPPLIES</b>		<b>33,051</b>	<b>34,912</b>	<b>37,500</b>	<b>17,085</b>	<b>40,005</b>	<b>42,500</b>	<b>13%</b>
<b>TOTAL LOMBARD GOLF - MAINTENANCE</b>		<b>146,143</b>	<b>186,855</b>	<b>170,437</b>	<b>135,565</b>	<b>180,996</b>	<b>188,144</b>	<b>10%</b>
<b>TOTAL FACILITIES</b>		<b>263,523</b>	<b>328,402</b>	<b>327,527</b>	<b>263,530</b>	<b>343,081</b>	<b>368,227</b>	<b>12%</b>
<b>LOMBARD GOLF COURSE EXPENSES</b>								
<b>GENERAL PROGRAM SUPPLIES</b>								
30-90-00-720-8705	TOURNAMENTS	0	0	500	0	0	500	0%
<b>TOTAL PROGRAM SUPPLIES</b>		<b>0</b>	<b>0</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>0%</b>

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Lombard Park District  
 DETAILED BUDGET REPORT

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>LOMBARD GOLF COURSE</b>								
<b>GENERAL</b>								
<b>LESSONS</b>								
30-90-00-730-8700	LESSONS CONTRACTUAL	1,626	3,432	3,475	3,898	4,110	4,680	34%
30-90-00-730-8710	GOLF PROGRAMMING	0	0	700	2,236	2,000	2,450	250%
TOTAL LESSONS		1,626	3,432	4,175	6,134	6,110	7,130	70%
TOTAL GENERAL		1,626	3,432	4,675	6,134	6,110	7,630	63%
TOTAL LOMBARD GOLF COURSE		1,626	3,432	4,675	6,134	6,110	7,630	63%
TOTAL FUND REVENUES & BEG. BALANCE		502,274	592,145	551,230	576,074	624,758	642,443	16%
TOTAL FUND EXPENSES		459,041	544,654	541,279	434,937	567,357	595,099	9%
FUND SURPLUS (DEFICIT)		43,233	47,491	9,951	141,137	57,401	47,344	375%

**Lombard Park District  
2023 Proposed Budget  
Special Recreation Fund – 40**

Recreational and leisure services are available to people with disabilities 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. For 2023, the Board notified their member agencies that they will be returning a portion of their net position to the agencies. Our portion will be \$93,043.

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 people with disabilities. Capital projects for 2023 were identified through the 2021 ADA Audit and current projects. The schedule can be found in the Capital Projects section and may vary slightly based any needs that arise during the year.

The 2023 NEDSRA budget was determined using the new funding mechanism approved during 2013. There will be \$517,668 of ADA improvements being levied in the current year.



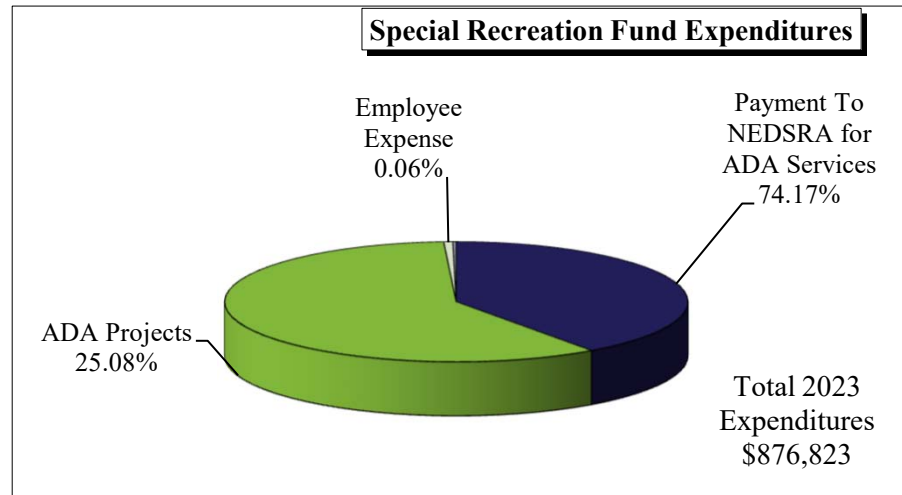
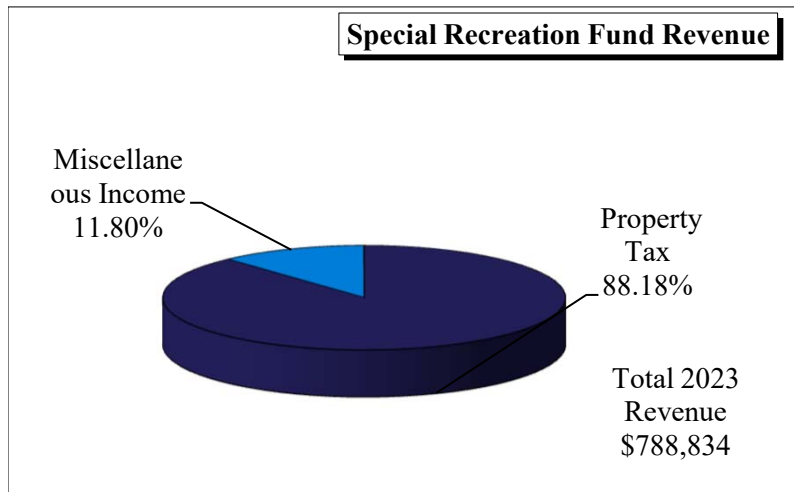
**Tax Levy Estimate  
2023 Proposed Budget**

2022 Contribution	\$	319,241
Expected Increase Per Agreement	\$	32,394
Inclusion Costs	\$	2,000
ADA Training	\$	5,520
Lombard ADA – District Wide	\$	517,668
Lombard Levy	\$	695,591
Lombard Receivable From NEDSRA	\$	<u>343,956</u>
<b>Net to NEDSRA</b>	<b>\$</b>	<b>351,635</b>



**LOMBARD PARK DISTRICT  
SPECIAL RECREATION FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2023**

Revenue Source	Budget Amount 2023	Percent of Total	Increase (Decrease) From Budget 2022	Percent of Increase (Decrease)
Property Tax	\$ 695,591	88.18%	\$ 55,191	8.62%
Miscellaneous Income	\$ 93,043	11.80%	\$ 93,043	N/A
Interest	200	0.03%	200	N/A
	<u>\$ 788,834</u>	<u>100.00%</u>	<u>\$ 148,434</u>	<u>23.18%</u>
<b>Expenditures</b>				
Payment To NEDSRA for ADA Services	\$ 351,635	40.10%	\$ 32,394	10.15%
ADA Projects	517,668	59.04%	(332,332)	-39.10%
Employee Expense	5,520	0.63%	-	0.00%
Program/Integration	2,000	0.23%	-	N/A
	<u>\$ 876,823</u>	<u>100.00%</u>	<u>\$ (299,938)</u>	<u>-25.49%</u>



**Lombard Park District  
Fund Summary - Proposed Budget Report  
Special Recreation Fund - 40  
Fiscal Year 2023**

Account Number	Actual 2020	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023
<b>REVENUE</b>						
210 Taxes	\$ 559,146	\$ 611,730	\$ 640,400	\$ 629,716	\$ 647,302	\$ 695,591
220 Interest	146	5	-	75	102	200
360 Miscellaneous Income	-	-	-	-	-	93,043
<b>TOTAL REVENUE</b>	<b>\$ 559,292</b>	<b>\$ 611,735</b>	<b>\$ 640,400</b>	<b>\$ 629,791</b>	<b>\$ 647,404</b>	<b>\$ 788,834</b>
<b>EXPENSE</b>						
510 Employee Expenses	\$ -	\$ -	\$ 5,520	\$ -	\$ -	\$ 5,520
650 Special Recreation	308,068	312,981	321,241	334,890	334,890	353,635
660 Transfer to Capital Projects	-	-	-	-	-	-
900 Capital Expenditures	-	53,235	850,000	185,045	209,545	517,668
<b>TOTAL EXPENSE</b>	<b>\$ 308,068</b>	<b>\$ 366,216</b>	<b>\$ 1,176,761</b>	<b>\$ 519,935</b>	<b>\$ 544,435</b>	<b>\$ 876,823</b>
<b>TOTAL REVENUE</b>	<b>\$ 559,292</b>	<b>\$ 611,735</b>	<b>\$ 640,400</b>	<b>\$ 629,791</b>	<b>\$ 647,404</b>	<b>\$ 788,834</b>
<b>TOTAL EXPENSE</b>	<b>308,068</b>	<b>366,216</b>	<b>1,176,761</b>	<b>519,935</b>	<b>544,435</b>	<b>876,823</b>
<b>Change in Fund Balance</b>	<b>\$ 251,224</b>	<b>\$ 245,519</b>	<b>\$ (536,361)</b>	<b>\$ 109,856</b>	<b>\$ 102,969</b>	<b>\$ (87,989)</b>

FUND: SPECIAL RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
40-00-00-210-0405	REAL ESTATE TAXES - CURRENT	559,145	611,729	640,400	629,715	647,302	695,591	8%
TOTAL TAXES		559,145	611,729	640,400	629,715	647,302	695,591	8%
INTEREST								
40-00-00-220-0450	INVESTMENT INTEREST	145	4	0	75	102	200	0%
TOTAL INTEREST		145	4	0	75	102	200	0%
OTHER INCOME								
40-00-00-360-0875	MISCELLANEOUS	0	0	0	0	0	93,043	0%
TOTAL OTHER INCOME		0	0	0	0	0	93,043	0%
TOTAL GENERAL		559,290	611,733	640,400	629,790	647,404	788,834	23%
TOTAL REVENUES: GENERAL		559,290	611,733	640,400	629,790	647,404	788,834	23%
EXPENSES								
GENERAL EMPLOYEE EXPENSES								
40-00-00-510-1210	TRAVEL, MEETING & CONFERENCES	0	0	5,520	0	0	5,520	0%
TOTAL EMPLOYEE EXPENSES		0	0	5,520	0	0	5,520	0%
PAYMENT TO NEDSRA								
40-00-00-650-2000	PAYMENT TO NEDSRA	308,067	312,981	319,241	334,890	334,890	351,635	10%
40-00-00-650-2010	PROGRAM INTEGRATION EXPENSE	0	0	2,000	0	0	2,000	0%
TOTAL PAYMENT TO NEDSRA		308,067	312,981	321,241	334,890	334,890	353,635	10%
CAPITAL PROJECTS								
40-00-00-900-9001	ADA PROJECTS	0	53,235	850,000	185,044	209,545	517,668	(39%)
TOTAL CAPITAL PROJECTS		0	53,235	850,000	185,044	209,545	517,668	(39%)
TOTAL GENERAL		308,067	366,216	1,176,761	519,934	544,435	876,823	(25%)
TOTAL GENERAL		308,067	366,216	1,176,761	519,934	544,435	876,823	(25%)
TOTAL FUND REVENUES & BEG. BALANCE		559,290	611,733	640,400	629,790	647,404	788,834	23%
TOTAL FUND EXPENSES		308,067	366,216	1,176,761	519,934	544,435	876,823	(25%)
FUND SURPLUS (DEFICIT)		251,223	245,517	(536,361)	109,856	102,969	(87,989)	(83%)

**Lombard Park District  
2023 Proposed Budget  
Liability Fund - 50**

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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 coverages 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.

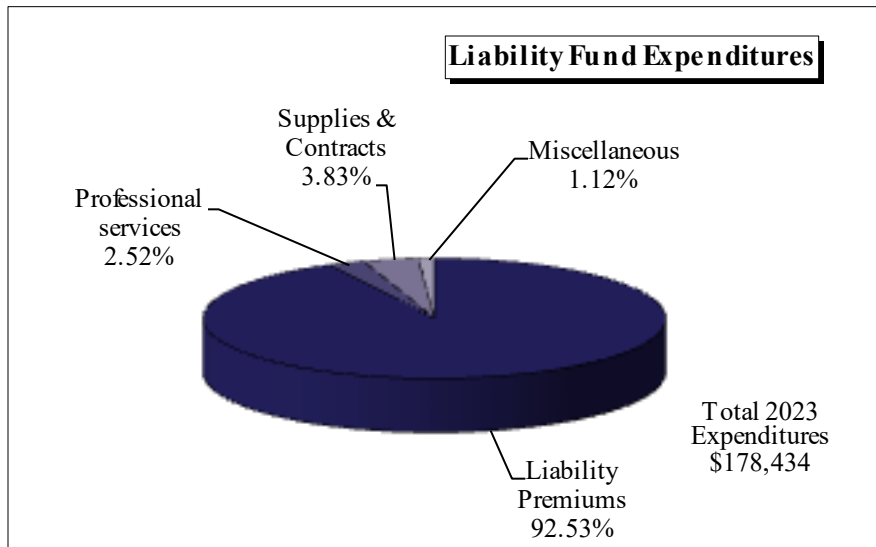
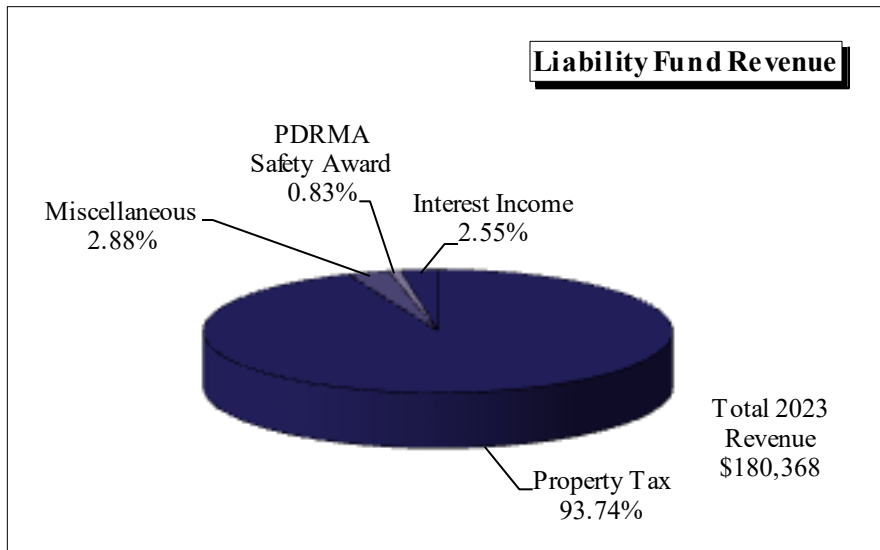
The Liability Fund is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for appropriated liability premiums, safety supplies, background checks, and safety awards.

Once again, staff has budgeted \$5,000 for unemployment costs. Prior to the pandemic we did not budget for unemployment costs because our seasonal staff never filed for the benefit. We believe post-pandemic it is likely that seasonal staff will apply for unemployment during the winter months.



**LOMBARD PARK DISTRICT  
LIABILITY FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2023**

Revenue Source	Budget Amount 2023	Percent of Total	Increase (Decrease) From Budget 2022	Percent of Increase (Decrease)
Property Tax	\$ 169,068	93.74%	\$ 6,905	4.26%
Miscellaneous	5,200	2.88%	100	1.96%
PDRMA Safety Award	1,500	0.83%	-	0.00%
Interest Income	4,600	2.55%	4,569	14738.71%
	<u>\$ 180,368</u>	<u>100.00%</u>	<u>\$ 11,574</u>	<u>6.86%</u>
<b>Expenditures</b>				
Liability Premiums	\$ 165,102	92.53%	\$ 18,754	12.81%
Professional services	4,500	2.52%	-	0.00%
Supplies & Contracts	6,832	3.83%	1,500	28.13%
Miscellaneous	2,000	1.12%	-	0.00%
	<u>\$ 178,434</u>	<u>100.00%</u>	<u>\$ 20,254</u>	<u>12.80%</u>





**Lombard Park District  
Fund Summary - Proposed Budget Report  
Liability Fund - 50  
Fiscal Year 2023**

Account Number	Actual 2020	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023
<b>REVENUE</b>						
210 Taxes	\$ 155,235	\$ 160,402	\$ 162,163	\$ 157,429	\$ 161,825	\$ 169,068
220 Interest	2,825	105	31	1,605	2,300	4,600
340 Reimbursements & Contracts	2,210	2,640	6,600	6,810	6,810	6,700
360 Miscellaneous	-	5,761	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 160,269</b>	<b>\$ 168,907</b>	<b>\$ 168,794</b>	<b>\$ 165,844</b>	<b>\$ 170,935</b>	<b>\$ 180,368</b>
<b>EXPENSE</b>						
510 Employee Expenses	\$ 157,727	\$ 148,153	\$ 146,348	\$ 97,749	\$ 130,332	\$ 165,102
540 Supplies & Contracts	2,592	5,243	5,332	2,437	5,332	6,832
560 Professional Services	3,110	3,036	4,500	2,500	4,500	4,500
610 Marketing & Public Relations	338	1,434	2,000	75	2,000	2,000
<b>TOTAL EXPENSE</b>	<b>\$ 163,767</b>	<b>\$ 157,866</b>	<b>\$ 158,180</b>	<b>\$ 102,762</b>	<b>\$ 142,164</b>	<b>\$ 178,434</b>
<b>TOTAL REVENUE</b>	\$ 160,269	\$ 168,907	\$ 168,794	\$ 165,844	\$ 170,935	\$ 180,368
<b>TOTAL EXPENSE</b>	163,767	157,866	158,180	102,762	142,164	178,434
<b>Change in Fund Balance</b>	<b>\$ (3,497)</b>	<b>\$ 11,041</b>	<b>\$ 10,614</b>	<b>\$ 63,082</b>	<b>\$ 28,771</b>	<b>\$ 1,934</b>

FUND: LIABILITY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
50-00-00-210-0405	REAL ESTATE TAXES - CURRENT	155,234	160,401	162,163	157,428	161,825	169,068	4%
TOTAL TAXES		155,234	160,401	162,163	157,428	161,825	169,068	4%
INVESTMENT INTEREST								
50-00-00-220-0450	INVESTMENT INTEREST	2,824	104	31	1,604	2,300	4,600	738%
TOTAL INVESTMENT INTEREST		2,824	104	31	1,604	2,300	4,600	738%
REIMBURSEMENTS & CONTRACTS								
50-00-00-340-0760	PDRMA SAFETY INCENTIVE AWARD	1,000	0	1,500	1,500	1,500	1,500	0%
50-00-00-340-0775	LIQUOR LICENSE REIMBURSEMENT	1,210	2,640	5,100	5,310	5,310	5,200	1%
TOTAL REIMBURSEMENTS & CONTRACTS		2,210	2,640	6,600	6,810	6,810	6,700	1%
OTHER INCOME								
50-00-00-360-0875	MISCELLANEOUS	0	5,760	0	0	0	0	0%
TOTAL OTHER INCOME		0	5,760	0	0	0	0	0%
TOTAL GENERAL		160,268	168,905	168,794	165,842	170,935	180,368	6%
TOTAL REVENUES: GENERAL		160,268	168,905	168,794	165,842	170,935	180,368	6%
EXPENSES								
GENERAL EMPLOYEE EXPENSES								
50-00-00-510-1150	UNEMPLOYMENT INSURANCE PREMIUM	0	11,724	5,000	0	0	5,000	0%
50-00-00-510-1155	LIABILITY INSURANCE PREMIUM	24,999	21,722	22,800	15,975	21,300	25,712	12%
50-00-00-510-1160	EMPLOYMENT PRACTICES PREMIUM	8,662	7,294	8,400	5,549	7,398	9,473	12%
50-00-00-510-1165	WORKER'S COMP. PREMIUM	70,605	61,568	61,343	42,131	56,174	70,628	15%
50-00-00-510-1170	PROPERTY INSURANCE PREMIUM	51,897	44,521	46,800	32,768	43,691	52,100	11%
50-00-00-510-1175	POLLUTION LIABILITY PREMIUM	1,561	1,320	1,440	1,325	1,767	1,624	12%
50-00-00-510-1180	LIQUOR LICENSE PREMIUM	0	0	565	0	0	565	0%
TOTAL EMPLOYEE EXPENSES		157,724	148,149	146,348	97,748	130,330	165,102	12%

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: LIABILITY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>GENERAL</b>								
<b>GENERAL</b>								
<b>SUPPLIES &amp; CONTRACTS</b>								
50-00-00-540-1615	SAFETY SUPPLIES	2,591	5,243	5,332	2,437	5,332	6,832	28%
TOTAL SUPPLIES & CONTRACTS		2,591	5,243	5,332	2,437	5,332	6,832	28%
<b>PROFESSIONAL SERVICES</b>								
50-00-00-560-1815	BACKGROUND CHECK	3,110	3,036	4,500	2,500	4,500	4,500	0%
TOTAL PROFESSIONAL SERVICES		3,110	3,036	4,500	2,500	4,500	4,500	0%
<b>MARKETING &amp; PUBLIC RELATIONS</b>								
50-00-00-610-1960	RECOGNITION - EMPLOYEES	338	1,434	2,000	75	2,000	2,000	0%
TOTAL MARKETING & PUBLIC RELATIONS		338	1,434	2,000	75	2,000	2,000	0%
TOTAL GENERAL		163,763	157,862	158,180	102,760	142,162	178,434	12%
TOTAL GENERAL		163,763	157,862	158,180	102,760	142,162	178,434	12%
TOTAL FUND REVENUES & BEG. BALANCE		160,268	168,905	168,794	165,842	170,935	180,368	6%
TOTAL FUND EXPENSES		163,763	157,862	158,180	102,760	142,162	178,434	12%
FUND SURPLUS (DEFICIT)		(3,495)	11,043	10,614	63,082	28,773	1,934	(81%)

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**Lombard Park District  
2023 Proposed Budget  
Debt Service Fund - 60**

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This fund was established in 2003, with the restoration of the District's ability to issue non-referendum debt, 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 \$2,500. 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." During bond issues in 2014, 2015, & 2016, Standard & Poor's re-affirmed the 'AA' rating based on the strong income level and very strong market value per capita, maintenance of positive operations and very strong reserves, and low net debt burden

As for the remainder of 2022, a payment will be due on December 15 for principal and interest for debt related to the 2021 Bond issuance in the amount of \$914,607.26. A payment will be due on December 15 for principal and interest for the debt related to the 2008 Referendum (called in 2015) in the amount of \$572,600. A payment will be due on December 15 for principal and interest for debt related to the 2017A Bond in the amount of \$277,278.13.

The District is planning on issuing debt once in 2023 for \$697,823. The primary purpose of this issuance is for the December 15<sup>th</sup> 2023 & June 15<sup>th</sup> 2024 principal and interest payments of the 2017A Alternate Revenue Bonds. The secondary purpose is for the potential payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District and for the payment of the expenses incident thereto.

Since only the current tax year debt level is maximized, the District has the ability to take advantage of future opportunities for growth while maintaining a consistent tax rate for the residents. This can be done while maintaining the District's current assets while meeting future needs.

Finally with regards to the Debt Service Fund, you will notice a Fund Balance at the end of the 2022 of \$219,087. When the District issued the 2005 debt (which was called in 2014), it was required that the June 1, 2007 interest payment be included in the 2005 tax levy. This was done 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	2015 Bond Issue (2008 Re-Issue)		2017A Bond Issue (Alternate Revenue)		2021 Bond Issue (2014 Re-Issue)		2022 Bond Issue		All General Obligation Issues	
	Bond	Interest	Bond	Interest	Bond	Interest	Bond	Interest	Bond	Interest
6/15/2023	\$ -	\$ 11,600	\$ -	\$ 134,916	\$ -	\$ 2,325			\$ -	\$ 148,841
11/1/2023	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 668,225	\$ 21,778	\$ 668,225	\$ 21,778
12/15/2023	\$ 580,000	\$ 11,600	\$ 155,000	\$ 134,916	\$ 271,250	\$ 2,325			\$ 1,006,250	\$ 148,841
6/15/2024	\$ -	\$ -	\$ -	\$ 132,300	\$ -	\$ 1,172			\$ -	\$ 133,472
12/15/2024	\$ -	\$ -	\$ 445,000	\$ 132,300	\$ 275,756	\$ 1,172			\$ 720,756	\$ 133,472
6/15/2025	\$ -	\$ -	\$ -	\$ 124,791	\$ -	\$ -			\$ -	\$ 124,791
12/15/2025	\$ -	\$ -	\$ 640,000	\$ 124,791	\$ -	\$ -			\$ 640,000	\$ 124,791
6/15/2026	\$ -	\$ -	\$ -	\$ 113,991	\$ -	\$ -			\$ -	\$ 113,991
12/15/2026	\$ -	\$ -	\$ 670,000	\$ 113,991	\$ -	\$ -			\$ 670,000	\$ 113,991
6/15/2027	\$ -	\$ -	\$ -	\$ 102,684	\$ -	\$ -			\$ -	\$ 102,684
12/15/2027	\$ -	\$ -	\$ 695,000	\$ 102,684	\$ -	\$ -			\$ 695,000	\$ 102,684
6/15/2028	\$ -	\$ -	\$ -	\$ 90,956	\$ -	\$ -			\$ -	\$ 90,956
12/15/2028	\$ -	\$ -	\$ 725,000	\$ 90,956	\$ -	\$ -			\$ 725,000	\$ 90,956
6/15/2029	\$ -	\$ -	\$ -	\$ 78,722	\$ -	\$ -			\$ -	\$ 78,722
12/15/2029	\$ -	\$ -	\$ 760,000	\$ 78,722	\$ -	\$ -			\$ 760,000	\$ 78,722
6/15/2030	\$ -	\$ -	\$ -	\$ 65,897	\$ -	\$ -			\$ -	\$ 65,897
12/15/2030	\$ -	\$ -	\$ 795,000	\$ 65,897	\$ -	\$ -			\$ 795,000	\$ 65,897
6/15/2031	\$ -	\$ -	\$ -	\$ 52,481	\$ -	\$ -			\$ -	\$ 52,481
12/15/2031	\$ -	\$ -	\$ 830,000	\$ 52,481	\$ -	\$ -			\$ 830,000	\$ 52,481
6/15/2032	\$ -	\$ -	\$ -	\$ 38,475	\$ -	\$ -			\$ -	\$ 38,475
12/15/2032	\$ -	\$ -	\$ 870,000	\$ 38,475	\$ -	\$ -			\$ 870,000	\$ 38,475
6/15/2033	\$ -	\$ -	\$ -	\$ 23,794	\$ -	\$ -			\$ -	\$ 23,794
12/15/2033	\$ -	\$ -	\$ 900,000	\$ 23,794	\$ -	\$ -			\$ 900,000	\$ 23,794
6/15/2034	\$ -	\$ -	\$ -	\$ 8,606	\$ -	\$ -			\$ -	\$ 8,606
12/15/2034	\$ -	\$ -	\$ 510,000	\$ 8,606	\$ -	\$ -			\$ 510,000	\$ 8,606
6/15/2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
12/15/2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			\$ -	\$ -
<b>OriginalTotal</b>	<b>\$ 580,000</b>	<b>\$ 23,200</b>	<b>\$ 7,995,000</b>	<b>\$ 1,935,226</b>	<b>\$ 547,006</b>	<b>\$ 6,993</b>	<b>\$ 668,225</b>	<b>\$ 21,778</b>	<b>\$ 9,790,231</b>	<b>\$ 1,987,197</b>

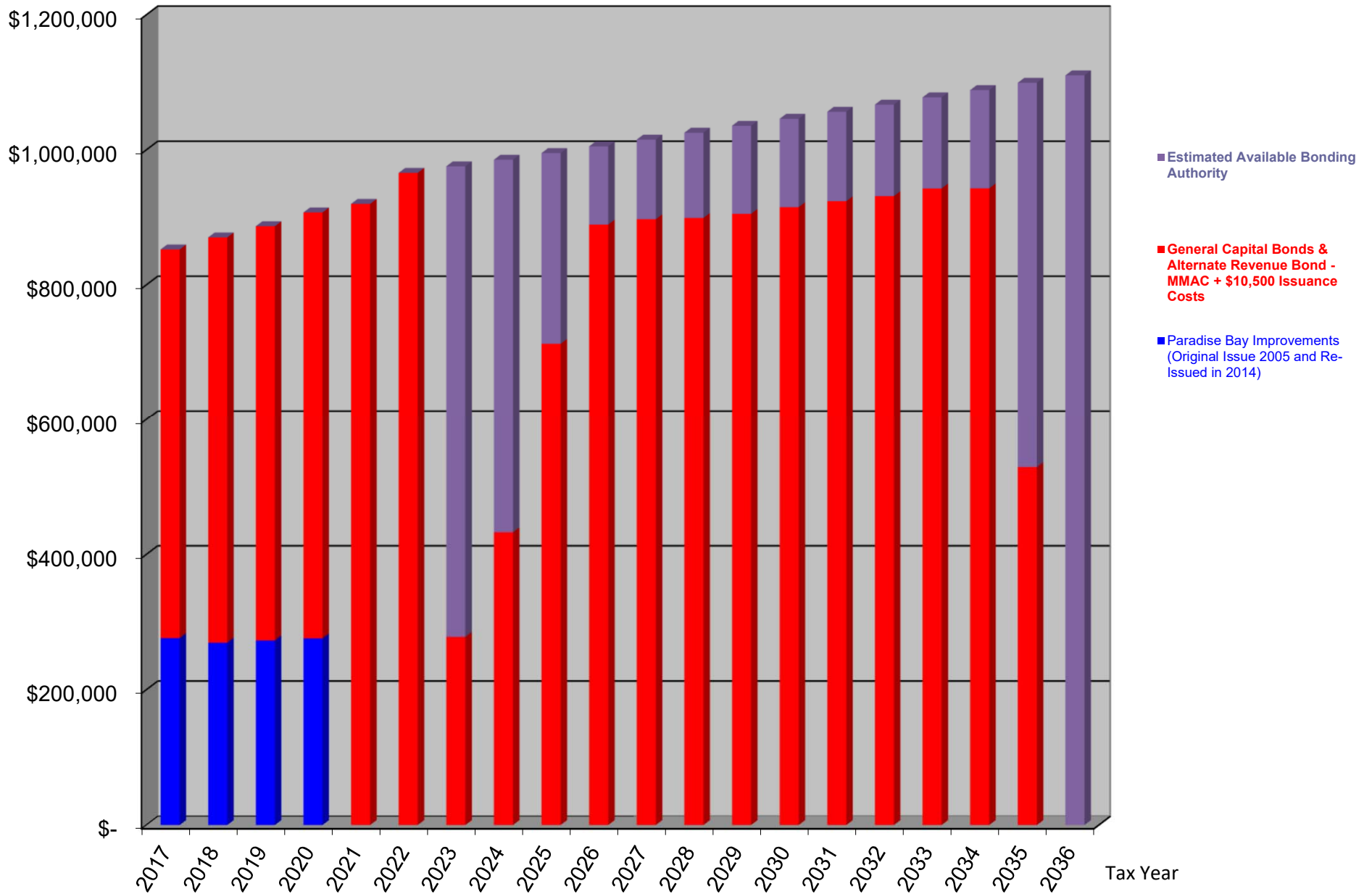
**\$3,725,000 General Obligation Park Bonds, Series 2015:** These bonds were issued for the purpose of constructing and equipping an outdoor community pool and related facilities and building, maintaining, improving and protecting other parks and facilities of the District. The 2008 bond was called and re-issued in 2015 and the principal & interest represent the updated amounts. All principal payments are made on December 15.

**\$8,575,000 General Obligation Limited Park Bonds, Series 2017A (Alternate Revenue):** These bonds were issued for the purpose of constructing and equipping a community recreation center and related facilities and building, improving and protecting other parks and facilities of the District. All principal payments are made on December 15.

**\$1,457,619 General Obligation Limited Park Bonds, Series 2021:** The 2014 bond (which refunded the 2005B bonds from the renovation and expansion of the 40yr old swimming pool as well as other capital projections throughout the Distirct) was partially refunded in 2021. The principal and interest represent the updated amounts. All principal payments are made on December 15.

**\$671,808 General Obligation Limited Park Bonds, Series 2022:** These bonds were issued for the purpose of payment of land condemned or purchased for parks, for the building, maintaining, improving and protecting of the same and the existing land and facilities of the District. The principal payments are made on November 1.

## 2005 Bond Sales - PBW, 2017A Bond Sale - MMAC, Bi-Annual Bond & Available Bonding Authority







**Lombard Park District  
Fund Summary - Proposed Budget Report  
Debt Service Fund - 60  
Fiscal Year 2023**

Account Number	Actual 2020	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023
<b>REVENUE</b>						
210 Taxes	\$ 1,464,932	\$ 1,495,512	\$ 1,515,107	\$ 1,490,851	\$ 1,532,487	\$ 1,569,103
<b>TOTAL REVENUE</b>	<b>\$ 1,464,932</b>	<b>\$ 1,495,512</b>	<b>\$ 1,515,107</b>	<b>\$ 1,490,851</b>	<b>\$ 1,532,487</b>	<b>\$ 1,569,103</b>
<b>EXPENSE</b>						
670 Miscellaneous Expense	\$ 1,328	\$ 1,328	\$ 1,328	\$ 900	\$ 1,328	\$ 1,328
903 2015 Bond	564,800	575,600	595,200	22,600	595,200	603,200
905 2014 Bond	272,800	275,750	-	-	-	-
907 2017 Alt. Revenue Bond	-	-	-	-	-	-
908 2017C Bond	-	-	-	-	-	-
909 2017B Bond	-	-	-	-	-	-
910 2018 Bond	-	-	-	-	-	-
911 2019 Bond	614,009	-	-	-	-	-
912 2020 Bond	-	4,827	-	-	-	-
913 2021 Bond	-	-	919,908	5,300	919,908	275,900
914 2022 Bond	-	-	-	-	-	690,003
<b>TOTAL EXPENSE</b>	<b>\$ 1,452,937</b>	<b>\$ 857,505</b>	<b>\$ 1,516,436</b>	<b>\$ 28,800</b>	<b>\$ 1,516,436</b>	<b>\$ 1,570,431</b>
<b>TOTAL REVENUE</b>	<b>\$ 1,464,932</b>	<b>\$ 1,495,512</b>	<b>\$ 1,515,107</b>	<b>\$ 1,490,851</b>	<b>\$ 1,532,487</b>	<b>\$ 1,569,103</b>
<b>TOTAL EXPENSE</b>	<b>1,452,937</b>	<b>857,505</b>	<b>1,516,436</b>	<b>28,800</b>	<b>1,516,436</b>	<b>1,570,431</b>
<b>Change in Fund Balance</b>	<b>\$ 11,994</b>	<b>\$ 638,007</b>	<b>\$ (1,329)</b>	<b>\$ 1,462,051</b>	<b>\$ 16,051</b>	<b>\$ (1,328)</b>

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: DEBT SERVICES FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
60-00-00-210-0405	REAL ESTATE TAXES - CURRENT	1,464,931	1,495,511	1,515,107	1,490,851	1,532,487	1,569,103	3%
TOTAL TAXES		1,464,931	1,495,511	1,515,107	1,490,851	1,532,487	1,569,103	3%
TOTAL GENERAL		1,464,931	1,495,511	1,515,107	1,490,851	1,532,487	1,569,103	3%
TOTAL REVENUES: GENERAL		1,464,931	1,495,511	1,515,107	1,490,851	1,532,487	1,569,103	3%
EXPENSES								
GENERAL OTHER EXPENSE								
60-00-00-670-2115	MISCELLANEOUS EXPENSE	1,328	1,328	1,328	900	1,328	1,328	0%
TOTAL OTHER EXPENSE		1,328	1,328	1,328	900	1,328	1,328	0%
2008 BOND ISSUE (CALLED 2015)								
60-00-00-903-0955	BOND PRINCIPAL PAYMENT	480,000	510,000	550,000	0	550,000	580,000	5%
60-00-00-903-0960	BOND INTEREST PAYMENT	84,800	65,600	45,200	22,600	45,200	23,200	(48%)
TOTAL 2008 BOND ISSUE (CALLED 2015)		564,800	575,600	595,200	22,600	595,200	603,200	1%
2014 BOND ISSUANCE (2005)								
60-00-00-905-0955	BOND PRINCIPAL PAYMENT	235,000	245,000	0	0	0	0	0%
60-00-00-905-0960	BOND INTEREST PAYMENT	37,800	30,750	0	0	0	0	0%
TOTAL 2014 BOND ISSUANCE (2005)		272,800	275,750	0	0	0	0	0%
2019 BOND ISSUANCE								
60-00-00-911-0955	PRINCIPAL PAYMENT	605,122	0	0	0	0	0	0%
60-00-00-911-0960	BOND INTEREST PAYMENT	8,887	0	0	0	0	0	0%
TOTAL 2019 BOND ISSUANCE		614,009	0	0	0	0	0	0%
2020 BOND ISSUANCE								
60-00-00-912-0960	BOND INTEREST PAYMENT	0	4,826	0	0	0	0	0%
TOTAL 2020 BOND ISSUANCE		0	4,826	0	0	0	0	0%

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Lombard Park District  
 DETAILED BUDGET REPORT

FUND: DEBT SERVICES FUND

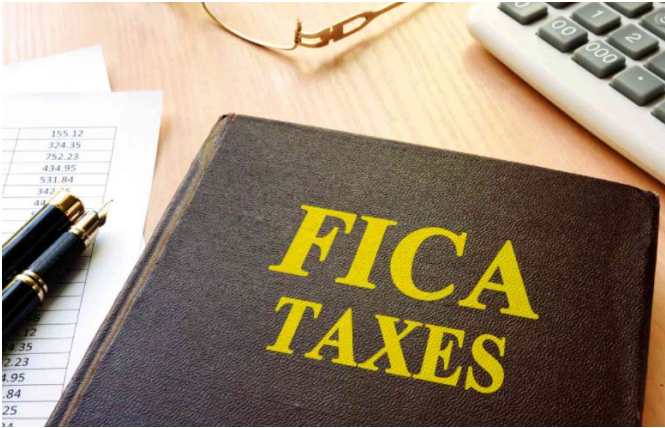
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>GENERAL</b>								
<b>GENERAL</b>								
<b>2021 BOND ISSUANCE</b>								
60-00-00-913-0955	BOND PRINCIPAL PAYMENT	0	0	909,664	0	909,664	271,926	(70%)
60-00-00-913-0960	BOND INTEREST PAYMENT	0	0	10,244	5,300	10,244	3,974	(61%)
TOTAL 2021 BOND ISSUANCE		0	0	919,908	5,300	919,908	275,900	(70%)
<b>--- UNDEFINED CODE ---</b>								
60-00-00-914-0955	BOND PRINCIPAL PAYMENT	0	0	0	0	0	668,225	0%
60-00-00-914-0960	BOND INTEREST PAYMENT	0	0	0	0	0	21,778	0%
TOTAL --- UNDEFINED CODE ---		0	0	0	0	0	690,003	0%
TOTAL GENERAL		1,452,937	857,504	1,516,436	28,800	1,516,436	1,570,431	3%
TOTAL GENERAL		1,452,937	857,504	1,516,436	28,800	1,516,436	1,570,431	3%
TOTAL FUND REVENUES & BEG. BALANCE		1,464,931	1,495,511	1,515,107	1,490,851	1,532,487	1,569,103	3%
TOTAL FUND EXPENSES		1,452,937	857,504	1,516,436	28,800	1,516,436	1,570,431	3%
FUND SURPLUS (DEFICIT)		11,994	638,007	(1,329)	1,462,051	16,051	(1,328)	0%

**Lombard Park District  
2023 Proposed Budget  
FICA Fund – 70**

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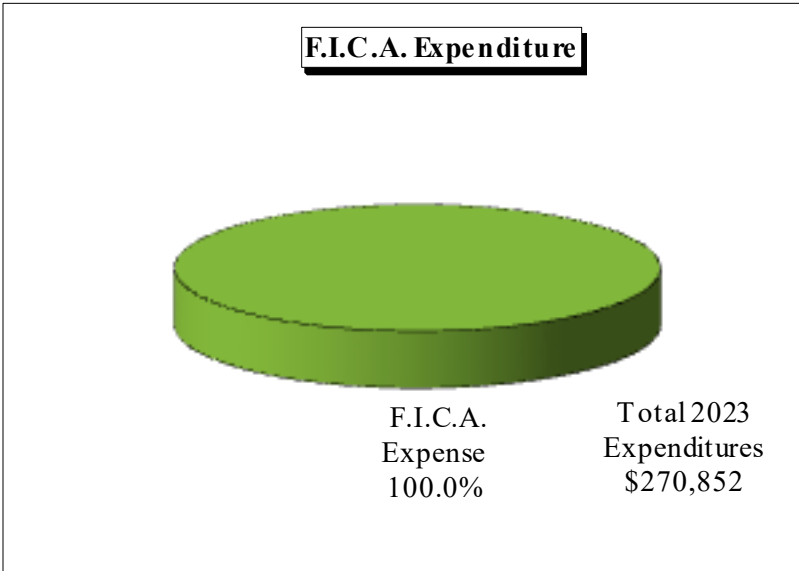
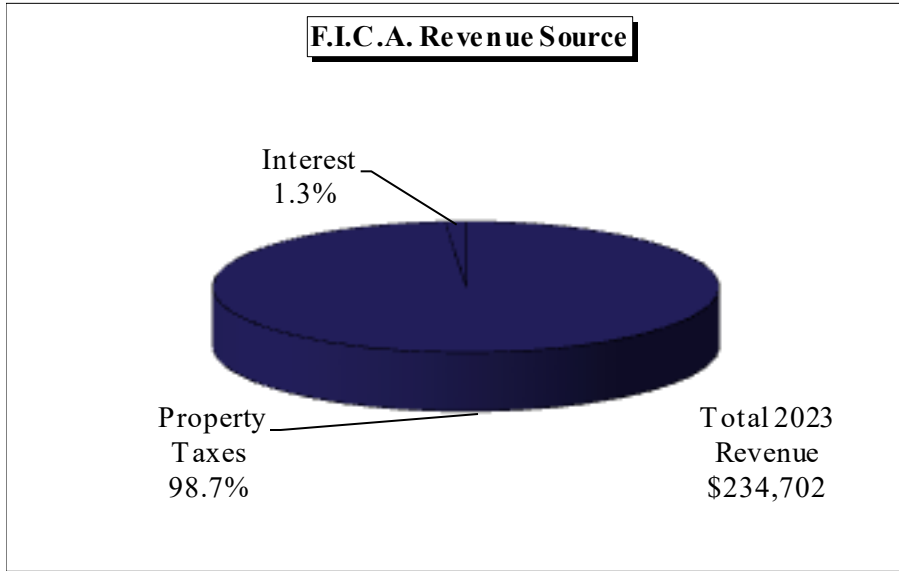
The FICA Fund is a Special Revenue Fund established for the purpose of expending monies derived from a specific annual property tax levy. These funds are expended to FICA for all funds except the Pool and Golf Course and are directly tied to the all salaries and wages.

The Park Districts total payroll estimated for 2023 is \$4,728,550. Of that amount, \$3,527,129 in payroll earnings is estimated to be covered by the FICA Fund. The remaining FICA expenses are covered by Paradise Bay, Madison Meadow Athletic Center and Lombard Golf Course funds in the amount of \$1,201,421.



**LOMBARD PARK DISTRICT  
F.I.C.A. FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2023**

Revenue Source	Budget Amount 2023	Percent of Total	Increase (Decrease) From Budget 2022	Percent of Increase (Decrease)
Property Taxes	\$ 231,622	98.7%	\$ 5,866	2.6%
Interest	3,080	1.3%	3,060	15300.0%
	<u>\$ 234,702</u>	<u>100.0%</u>	<u>\$ 8,926</u>	<u>4.0%</u>
<b>Expenditure</b>				
F.I.C.A. Expense	\$ 270,852	100.0%	\$ 23,441	9.5%
	<u>\$ 270,852</u>	<u>100.0%</u>	<u>\$ 23,441</u>	<u>9.5%</u>



**Lombard Park District  
Fund Summary - Proposed Budget Report  
F.I.C.A. Fund - 70  
Fiscal Year 2023**

Account Number	Actual 2020	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023
<b>REVENUE</b>						
210 Taxes	\$ 220,041	\$ 223,304	\$ 225,756	\$ 215,678	\$ 221,701	\$ 231,622
220 Interest	1,812	67	20	1,028	1,540	3,080
<b>TOTAL REVENUE</b>	<b>\$ 221,853</b>	<b>\$ 223,371</b>	<b>\$ 225,776</b>	<b>\$ 216,706</b>	<b>\$ 223,241</b>	<b>\$ 234,702</b>
<b>EXPENSE</b>						
510 Employee Expenses	\$ 177,668	\$ 202,245	\$ 247,411	\$ 181,451	\$ 253,801	\$ 270,852
<b>TOTAL EXPENSE</b>	<b>\$ 177,668</b>	<b>\$ 202,245</b>	<b>\$ 247,411</b>	<b>\$ 181,451</b>	<b>\$ 253,801</b>	<b>\$ 270,852</b>
<b>TOTAL REVENUE</b>	\$ 221,853	\$ 223,371	\$ 225,776	\$ 216,706	\$ 223,241	\$ 234,702
<b>TOTAL EXPENSE</b>	177,668	202,245	247,411	181,451	253,801	270,852
<b>Change in Fund Balance</b>	<b>\$ 44,185</b>	<b>\$ 21,126</b>	<b>\$ (21,635)</b>	<b>\$ 35,255</b>	<b>\$ (30,560)</b>	<b>\$ (36,150)</b>

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: FICA

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
-----							0	
BEGINNING BALANCE								
GENERAL								
REVENUES								
GENERAL								
TAXES								
70-00-00-210-0405	REAL ESTATE TAXES - CURRENT	220,041	223,304	225,756	215,677	221,701	231,622	2%
TOTAL TAXES		220,041	223,304	225,756	215,677	221,701	231,622	2%
INTEREST								
70-00-00-220-0450	INVESTMENT INTEREST	1,812	67	20	1,028	1,540	3,080	300%
TOTAL INTEREST		1,812	67	20	1,028	1,540	3,080	300%
TOTAL GENERAL		221,853	223,371	225,776	216,705	223,241	234,702	3%
TOTAL REVENUES: GENERAL		221,853	223,371	225,776	216,705	223,241	234,702	3%
EXPENSES								
GENERAL								
EMPLOYEE EXPENSES								
70-00-00-510-1105	FICA	177,668	202,245	247,411	181,450	253,801	270,852	9%
TOTAL EMPLOYEE EXPENSES		177,668	202,245	247,411	181,450	253,801	270,852	9%
TOTAL GENERAL		177,668	202,245	247,411	181,450	253,801	270,852	9%
TOTAL GENERAL		177,668	202,245	247,411	181,450	253,801	270,852	9%
TOTAL FUND REVENUES & BEG. BALANCE		221,853	223,371	225,776	216,705	223,241	234,702	3%
TOTAL FUND EXPENSES		177,668	202,245	247,411	181,450	253,801	270,852	9%
FUND SURPLUS (DEFICIT)		44,185	21,126	(21,635)	35,255	(30,560)	(36,150)	67%



**Lombard Park District  
2023 Proposed Budget  
IMRF Fund - 75**

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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 3,000 local governments and school districts in Illinois. The Park Districts total payroll estimated for 2023 is \$4,728,550. Of that amount, \$3,527,129 in payroll earnings is estimated to be covered by the IMRF system.

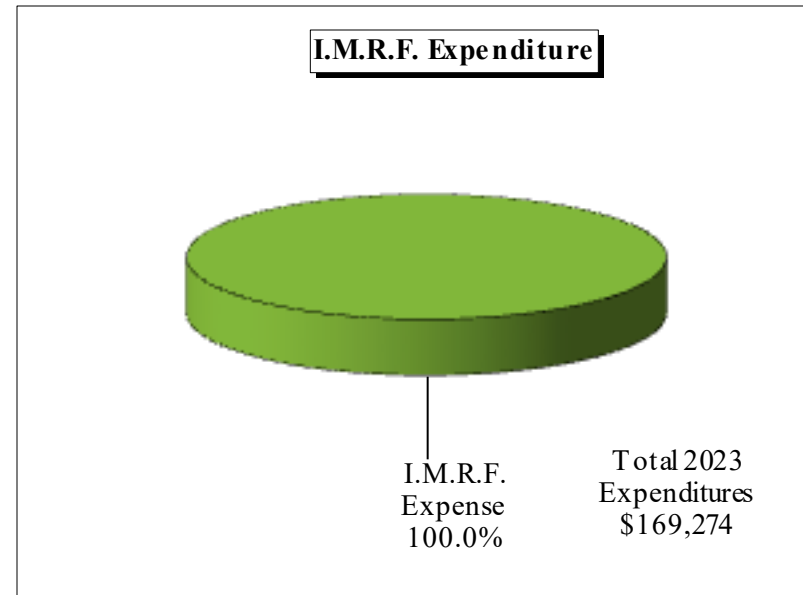
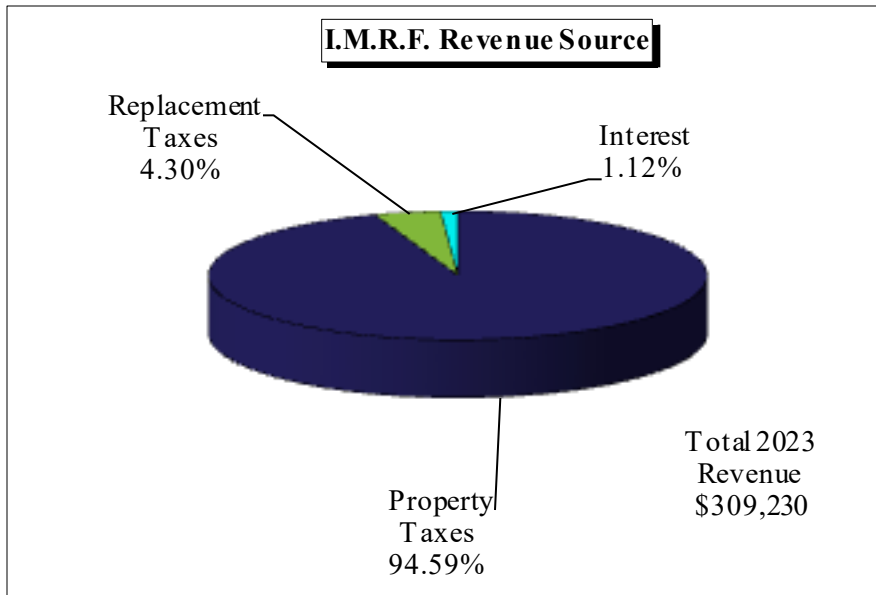
All employees hired in positions that meet or exceed the prescribed annual hourly standard of 1,000 hours must be enrolled in IMRF as participating members. Participating members are required to contribute 4.5% of their annual salary to I.M.R.F. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. The District's prescribed rate to IMRF has decreased from 9.68% to 7.03% this year, a decrease of 37.7%.

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 \$13,283.



**LOMBARD PARK DISTRICT  
I.M.R.F. FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2023**

Revenue Source	Budget Amount 2023	Percent of Total	Increase (Decrease) From Budget 2022	Percent of Increase (Decrease)
Property Taxes	\$ 292,487	94.59%	\$ 4,728	1.64%
Replacement Taxes	13,283	4.30%	7,644	135.56%
Interest	3,460	1.12%	3,436	N/A
	<u>\$ 309,230</u>	<u>100.00%</u>	<u>\$ 15,808</u>	<u>5.39%</u>
<b>Expenditure</b>				
I.M.R.F. Expense	\$ 169,956	100.00%	\$ (55,289)	-24.55%
	<u>\$ 169,956</u>	<u>100.00%</u>	<u>\$ (55,289)</u>	<u>-24.55%</u>



**Lombard Park District  
Fund Summary - Proposed Budget Report  
I.M.R.F. Fund - 75  
Fiscal Year 2023**

<b>Account Number</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budget 2022</b>	<b>Y-T-D 2022</b>	<b>Estimated 2022</b>	<b>Proposed 2023</b>
<b>REVENUE</b>						
210 Taxes	\$ 323,181	\$ 291,077	\$ 293,398	\$ 281,997	\$ 292,608	\$ 305,770
220 Interest	2,027	75	24	1,147	1,730	3,460
660 Interfund Transfers In	340,000	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 665,208</b>	<b>\$ 291,152</b>	<b>\$ 293,422</b>	<b>\$ 283,144</b>	<b>\$ 294,338</b>	<b>\$ 309,230</b>
<b>EXPENSE</b>						
510 Employee Expenses	\$ 761,529	\$ 251,073	\$ 225,245	\$ 177,268	\$ 230,982	\$ 169,956
<b>TOTAL EXPENSE</b>	<b>\$ 761,529</b>	<b>\$ 251,073</b>	<b>\$ 225,245</b>	<b>\$ 177,268</b>	<b>\$ 230,982</b>	<b>\$ 169,956</b>
<b>TOTAL REVENUE</b>	\$ 665,208	\$ 291,152	\$ 293,422	\$ 283,144	\$ 294,338	\$ 309,230
<b>TOTAL EXPENSE</b>	761,529	251,073	225,245	177,268	230,982	169,956
<b>Change in Fund Balance</b>	<b>\$ (96,321)</b>	<b>\$ 40,079</b>	<b>\$ 68,177</b>	<b>\$ 105,876</b>	<b>\$ 63,356</b>	<b>\$ 139,274</b>

Lombard Park District  
 DETAILED BUDGET REPORT

FUND: IMRF

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
75-00-00-210-0405	REAL ESTATE TAXES - CURRENT	319,511	284,634	287,759	272,351	279,958	292,487	1%
75-00-00-210-0415	PERSONAL PROPERTY REPLACE. TAX	3,669	6,442	5,639	9,645	12,650	13,283	135%
TOTAL TAXES		323,180	291,076	293,398	281,996	292,608	305,770	4%
INTEREST								
75-00-00-220-0450	INVESTMENT INTEREST	2,026	74	24	1,146	1,730	3,460	316%
TOTAL INTEREST		2,026	74	24	1,146	1,730	3,460	316%
INTERFUND TRANSFER								
75-00-00-660-0915	TRANSFER TO/FROM IMRF FUND	340,000	0	0	0	0	0	0%
TOTAL INTERFUND TRANSFER		340,000	0	0	0	0	0	0%
TOTAL GENERAL		665,206	291,150	293,422	283,142	294,338	309,230	5%
TOTAL REVENUES: GENERAL		665,206	291,150	293,422	283,142	294,338	309,230	5%
EXPENSES								
GENERAL IMRF								
75-00-00-510-1100	IMRF	761,528	251,072	225,245	177,267	230,982	169,956	(24%)
TOTAL IMRF		761,528	251,072	225,245	177,267	230,982	169,956	(24%)
TOTAL GENERAL		761,528	251,072	225,245	177,267	230,982	169,956	(24%)
TOTAL GENERAL		761,528	251,072	225,245	177,267	230,982	169,956	(24%)
TOTAL FUND REVENUES & BEG. BALANCE		665,206	291,150	293,422	283,142	294,338	309,230	5%
TOTAL FUND EXPENSES		761,528	251,072	225,245	177,267	230,982	169,956	(24%)
FUND SURPLUS (DEFICIT)		(96,322)	40,078	68,177	105,875	63,356	139,274	104%

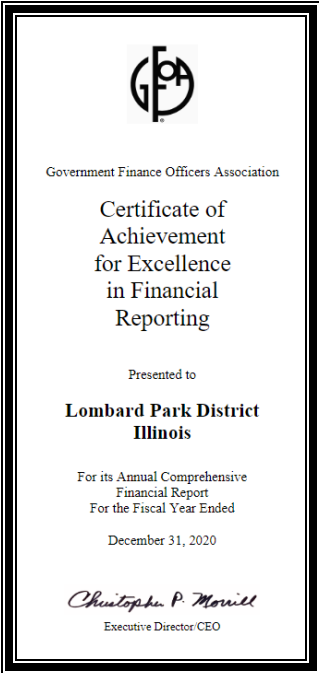
**Lombard Park District  
2023 Proposed Budget  
Audit Fund - 80**

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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 Officers 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. Tax revenue to this fund has been increased in 2023 to maintain proper fund balance.



**LOMBARD PARK DISTRICT  
AUDIT FUND REVENUE & EXPENDITURE  
PROPOSED BUDGET 2023**

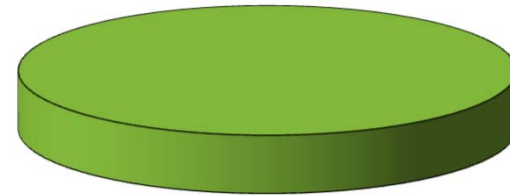
Revenue Source	Budget Amount 2023	Percent of Total	Increase (Decrease) From Budget 2022	Percent of Increase (Decrease)
Tax Receipts	\$ 31,907	100.0%	\$ 16,009	100.7%
	<u>\$ 31,907</u>	<u>100.0%</u>	<u>\$ 16,009</u>	<u>100.7%</u>
<b>Expenditure</b>				
Professional Services	\$ 25,460	100.0%	\$ 4,100	19.2%
	<u>\$ 25,460</u>	<u>100.0%</u>	<u>\$ 4,100</u>	<u>19.2%</u>

**Audit Fund Revenue**



Tax Receipts 100%    \$31,907

**Audit Fund Expenditure**



Professional Services For Audit Expense 100%    \$25,460

**Lombard Park District  
Fund Summary - Proposed Budget Report  
Audit Fund - 80  
Fiscal Year 2023**

Account Number	Actual 2020	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023
<b>REVENUE</b>						
210 Taxes	\$ 16,578	\$ 15,726	\$ 15,898	\$ 15,743	\$ 16,183	\$ 31,907
<b>TOTAL REVENUE</b>	<b>\$ 16,578</b>	<b>\$ 15,726</b>	<b>\$ 15,898</b>	<b>\$ 15,743</b>	<b>\$ 16,183</b>	<b>\$ 31,907</b>
<b>EXPENSE</b>						
560 Professional Services	\$ 15,860	\$ 16,360	\$ 21,360	\$ 19,144	\$ 21,360	\$ 25,460
<b>TOTAL EXPENSE</b>	<b>\$ 15,860</b>	<b>\$ 16,360</b>	<b>\$ 21,360</b>	<b>\$ 19,144</b>	<b>\$ 21,360</b>	<b>\$ 25,460</b>
<b>TOTAL REVENUE</b>	\$ 16,578	\$ 15,726	\$ 15,898	\$ 15,743	\$ 16,183	\$ 31,907
<b>TOTAL EXPENSE</b>	15,860	16,360	21,360	19,144	21,360	25,460
<b>Change in Fund Balance</b>	<b>\$ 718</b>	<b>\$ (634)</b>	<b>\$ (5,462)</b>	<b>\$ (3,401)</b>	<b>\$ (5,177)</b>	<b>\$ 6,447</b>

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Lombard Park District  
 DETAILED BUDGET REPORT

FUND: AUDIT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC(DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
80-00-00-210-0405	REAL ESTATE TAXES - CURRENT	16,578	15,726	15,898	15,742	16,183	31,907	100%
TOTAL TAXES		16,578	15,726	15,898	15,742	16,183	31,907	100%
TOTAL GENERAL		16,578	15,726	15,898	15,742	16,183	31,907	100%
TOTAL REVENUES: GENERAL		16,578	15,726	15,898	15,742	16,183	31,907	100%
GENERAL EXPENSES								
GENERAL PROFESSIONAL SERVICES								
80-00-00-560-1840	AUDIT	15,860	16,360	21,360	19,143	21,360	25,460	19%
TOTAL PROFESSIONAL SERVICES		15,860	16,360	21,360	19,143	21,360	25,460	19%
TOTAL GENERAL		15,860	16,360	21,360	19,143	21,360	25,460	19%
TOTAL GENERAL		15,860	16,360	21,360	19,143	21,360	25,460	19%
TOTAL FUND REVENUES & BEG. BALANCE		16,578	15,726	15,898	15,742	16,183	31,907	100%
TOTAL FUND EXPENSES		15,860	16,360	21,360	19,143	21,360	25,460	19%
FUND SURPLUS (DEFICIT)		718	(634)	(5,462)	(3,401)	(5,177)	6,447	(218%)



**Lombard Park District  
2023 Proposed Budget  
Capital Projects Fund - 90**

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Revenue in the Capital Projects Fund comes from Grants, General Obligation Debt and occasionally transfers from the Corporate or Recreation Fund. To account for the 2017 Series General Obligation (Alternate Revenue) Debt proceeds and expenditures, a separate Subclass (907) was created in the Capital Projects Fund. To account for the 2019 Series General Obligation Debt proceeds and expenditures, a separate Subclass (911) was set up within the Capital Projects fund. To account for the 2020 Series General Obligation Debt proceeds and expenditures, a separate Subclass (912) was set up within the Capital Projects fund. To account for the 2021 Series General Obligation Debt proceeds and expenditures, a separate Subclass (913) was set up within the Capital Projects fund. To account for the 2022 Series General Obligation Debt proceeds and expenditures, a separate Subclass (914) was set up within the Capital Projects fund. And finally, to account for the 2023 Series General Obligation Debt proceeds and expenditures, a separate Subclass (915) was set up within the Capital Projects fund.

There is \$17,701 budgeted in Miscellaneous (0875) for the reimbursement from Lombard Baseball League (LBL) for their portion of the concession stand, as well as the LBL's and Falcon's Football Leagues reimbursement for the LED lighting installed on their fields in 2019.

Within this section is the detail of 2023 Capital Projects. The list includes \$350k of capital projects that are Recreation related and paid for from proceeds at Paradise Bay. The total of budgeted 2023 Capital Projects (funded through the Recreation, Special Recreation and Capital Projects fund) is nearly \$4M of which nearly \$664k worth of capital projects is carried over from 2022. This large carryover is largely due to the delay of the funding of the Capital Bill and OSLAD Grant funding which has postponed the projects until the funds are received from the State. The District will be applying for another OSLAD grant in 2022/2023 for the Southland Park Project.

In 2023, we have budgeted \$2,120,800 in projects funded through State grants. The Capital Bill Grant (\$663,500) and the OSLAD Grant (\$441,600) leaving the remainder of the OSLAD projects at Four Seasons and Southland to be covered by the District (\$691,600). These projects are itemized on the Capital Project List. If the State of Illinois doesn't fund these projects we may still need to proceed with some of the replacements/repairs.

Overall the impact of these capital improvements will lead to a reduction in current and future operating expenses. This is attributable to the fact that most of the capital improvements are replacing aging equipment that have increased maintenance costs and are less energy efficient. Specifically, the following projects will have a positive impact on our future operating budget:

- \$22,000 Computer Improvements – replacing aging hardware will reduce IT consulting labor at \$95hr
- \$45,000 Sealcoating & crack filling – prolong the useful life of asphalt throughout the District
- \$53,000 Financial Software – upgrading the software will free staff of time-consuming data entry with a more robust paperless system
- \$283,200 Four Seasons Project – Park redesign with new amenities which will increase programming revenue

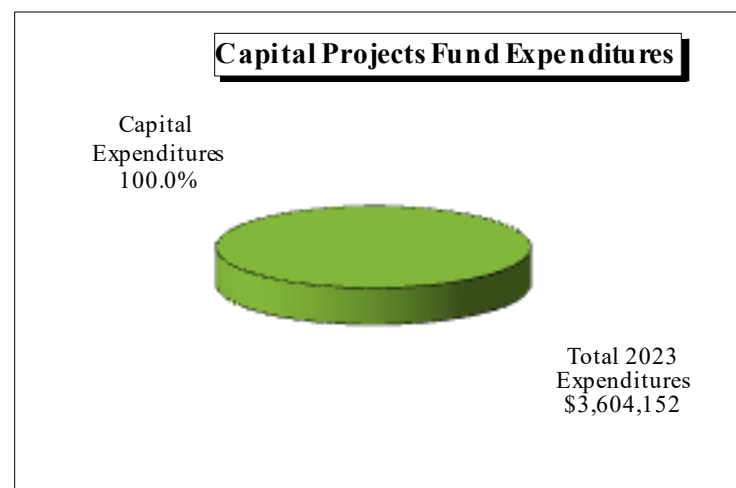
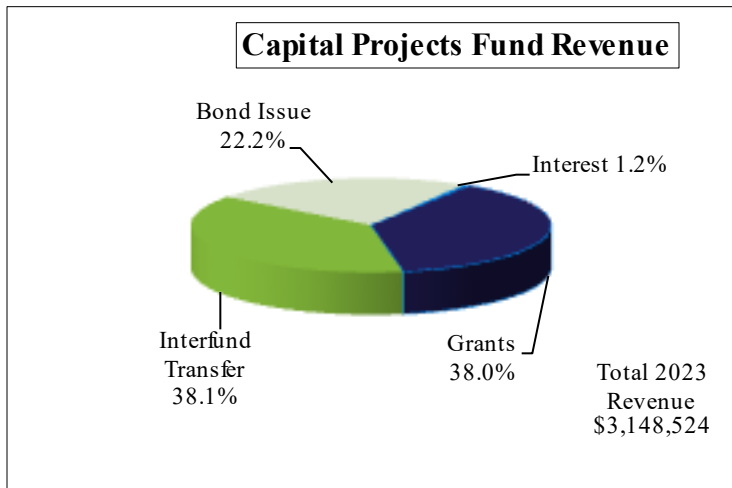
- \$116,000 Pool Boilers (3) – replacement of aging pumps will be more energy efficient
- \$178,252 Paradise Bay Slide Painting – painting the slide structures will prolong their useful lives
- \$122,401 Various Vehicle Replacements – reduce mechanic labor by replacing aging vehicles and equipment

Finally, the Building Replacement, Vehicle & Equipment Replacement and ADA Action Plans will be included in this section in the final version of the budget. These detail the long-range replacement schedules of the District. Each year, staff will review the plans, update them as necessary and include items in the Capital Projects list for the new budget year.



**LOMBARD PARK DISTRICT  
CAPITAL PROJECTS FUND REVENUE & EXPENDITURES  
PROPOSED BUDGET 2023**

<b>Revenue Source</b>	<b>Budget Amount 2023</b>	<b>Percent of Total</b>	<b>Increase (Decrease) From Budget 2022</b>	<b>Percent of Increase (Decrease)</b>
Grants	1,195,000	38.0%	1,271,700	-6.0%
Interfund Transfer	1,200,000	38.1%	450,000	60.0%
Bond Issue	\$ 697,823	22.2%	\$ 53,907	8.4%
Interest	38,000	1.2%	37,736	N/A
Miscellaneous	17,701	0.6%	-	0.0%
	<u>\$ 3,148,524</u>	<u>100.0%</u>	<u>\$ 1,775,607</u>	<u>17.3%</u>
<b>Expenditures</b>				
Capital Expenditures	<u>\$ 3,604,152</u>	<u>100.0%</u>	<u>\$ 789,094</u>	<u>28.0%</u>
	<u>\$ 3,604,152</u>	<u>100.0%</u>	<u>\$ 789,094</u>	<u>28.0%</u>



**Lombard Park District  
Fund Summary - Proposed Budget Report  
Capital Projects Fund - 90  
Fiscal Year 2023**

Account Number	Actual 2020	Actual 2021	Budget 2022	Y-T-D 2022	Estimated 2022	Proposed 2023
<b>REVENUE</b>						
0450 Interest	\$ 22,920	\$ 843	\$ 264	\$ 12,912	\$ 19,000	\$ 38,000
0875 Miscellaneous Income	5,500	27,939	17,701	15,096	27,297	17,701
0950 Bond Proceeds	626,630	677,424	643,916	-	671,808	697,823
610 Grants	-	200,000	1,271,700	-	425,000	1,195,000
660 Interfund Transfers In	-	600,000	750,000	-	-	1,200,000
<b>TOTAL REVENUE</b>	<b>\$ 655,050</b>	<b>\$ 1,506,206</b>	<b>\$ 2,683,581</b>	<b>\$ 28,008</b>	<b>\$ 1,143,105</b>	<b>\$ 3,148,524</b>
<b>EXPENSE</b>						
900 Capital Expenditures	101,428	934,946	1,998,800	467,322	568,801	2,312,000
906 2016 Bond	-	-	-	-	-	-
907 2017 Bond	356,969	286,864	-	-	-	-
908 2017A Bond	5,325	-	-	-	-	-
909 2017B Bond	8,130	-	-	-	-	-
910 2018 Bond	-	-	-	-	-	-
911 2019 Bond	156,958	10,600	-	-	-	-
912 2020 Bond	266,528	191,045	180,000	158,519	180,407	-
913 2021 Bond	-	281,838	347,779	245,716	108,438	290,710
914 2022 Bond	-	-	288,479	-	288,479	412,575
915 2023 Bond	-	-	-	-	-	588,867
<b>TOTAL EXPENSE</b>	<b>\$ 895,339</b>	<b>\$ 1,705,292</b>	<b>\$ 2,815,058</b>	<b>\$ 871,557</b>	<b>\$ 1,146,125</b>	<b>\$ 3,604,152</b>
<b>TOTAL REVENUE</b>	<b>\$ 655,050</b>	<b>\$ 1,506,206</b>	<b>\$ 2,683,581</b>	<b>\$ 28,008</b>	<b>\$ 1,143,105</b>	<b>\$ 3,148,524</b>
<b>TOTAL EXPENSE</b>	<b>895,339</b>	<b>1,705,292</b>	<b>2,815,058</b>	<b>871,557</b>	<b>1,146,125</b>	<b>3,604,152</b>
<b>Change in Fund Balance</b>	<b>\$ (240,289)</b>	<b>\$ (199,086)</b>	<b>\$ (131,477)</b>	<b>\$ (843,549)</b>	<b>\$ (3,020)</b>	<b>\$ (455,628)</b>

# Lombard Park District 2023 Capital Projects

Account Number	Project Number	Project	Grant Funding	ADA Funding 40-00-00-900-9001	2023 Budget	B Priority
<b>Administration</b>						
90-00-00-913-9000	AO-03	Computer Improvements	\$ -	\$ -	\$ 22,000	\$ -
90-00-00-913-9000		Upgrade Time Keeping System			\$ 9,990	
90-00-00-913-9000		Server Backup Cartridges			\$ 9,970	
90-00-00-900-9000		Front Door Replacement			\$ 5,000	
<b>Facility Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 46,960</b>	<b>\$ -</b>
<b>District Wide - ADA Projects</b>						
40-00-00-900-9001		ADA Audit Projects	\$ -	\$ 250,000		\$ -
40-00-00-900-9001		Four Seasons - Accessible Drinking Fountain (1)		4,850		
40-00-00-900-9001		ADA Accessible Swing		\$ 93,043		
40-00-00-900-9001		Four Seasons - Accessible Route to Drinking Fountain				TBD
40-00-00-900-9001		Lombard Common - Accessible Drinking Fountains (3)				14,550
40-00-00-900-9001		Lombard Common - Accessible Route to Drinking Fountains				TBD
40-00-00-900-9001		Lombard Common - Accessible Cross Walk From North Lot to PBWP				TBD
40-00-00-900-9001		Lombard Commopn - Accessible Cross Walk From Grace St to Sidewalk				TBD
40-00-00-900-9001		Madison Meadow - Accessible Route to Drinking Fountains				TBD
40-00-00-900-9001		Madison Meadow - Accessible Drinking Fountains (3)			\$ 14,550	
40-00-00-900-9001		Lagoon - Accessible Drinking Fountain				4,850
40-00-00-900-9001		Lagoon - Accessible Route to Drinking Fountains				TBD
40-00-00-900-9001		LGC Golf Patio Tables	-	-	-	8,000
<b>Facility Total</b>			<b>\$ -</b>	<b>\$ 347,893</b>	<b>\$ -</b>	<b>\$ 41,950</b>
<b>District Wide</b>						
90-00-00-913-9000	DW-13	Tree Replacement	\$ -	\$ -	\$ 15,000	\$ -
90-00-00-913-9000	DW-22	Sealcoating, Crack Filling & Restriping Asphalt	-	-	45,000	-
90-00-00-913-9000	DW-20	Soccer Goal Replacement	-	-	8,000	-
90-00-00-913-9000		Field Boxes			6,000	
90-00-00-913-9000		Financial Software			53,000	
90-00-00-913-9000		Parking Lot Surface Replacement - SKMB & ADMIN	-	-	97,000	-
90-00-00-915-9000		(2) Ice Rinks			12,000	
		Trash Can Replacement (75)				16,675
		Bike Rack Replacement (11)				6,000
<b>Facility Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 236,000</b>	<b>\$ 22,675</b>
<b>Four Seasons</b>						
90-00-00-914-9000		Drinking Fountain at Pickle Ball Court			\$ 4,850	\$ -
90-00-00-914-9000		Path Replacement Log Cabin East		2,350	7,050	
90-00-00-914-9000		Path Extension to Playground		2,125	6,375	
90-00-00-900-9000		Windscreen for Pickleball Fence			\$ 3,000	
90-00-00-900-9000		Four Seasons OSLAD Project - Phase 2	141,600	60,000	81,600	-
<b>Facility Total</b>			<b>\$ 141,600</b>	<b>\$ 64,475</b>	<b>\$ 102,875</b>	<b>\$ -</b>
<b>Lagoon</b>						
		Window/Wall Replacement				\$ 85,000
		South Door Replacement				7,000
<b>Facility Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 92,000</b>

Account Number	Project Number	Project	Grant Funding	ADA Funding 40-00-00-900-9001	2023 Budget	B Priority
<b>Lilacia Park</b>						
90-00-00-914-9000	LP-09	Holiday Displays	\$ -	\$ -	\$ 29,000	\$ -
90-00-00-900-9000		Lilacia Park Renovation			\$ 343,200	
		Bench Replacements (12)				16,800
		Coach House Roof Replacement				20,000
		Chicken Coop Roof Replacement				10,000
		Trash Can Replacement (8)				7,200
		Irrigation Upgrade	-	-		8,000
		Sound System				25,000
90-00-00-900-9000	*	Pond Reconstruction	40,000	-	-	460,000
<b>Facility Total</b>			<b>\$ 40,000</b>	<b>\$ -</b>	<b>\$ 372,200</b>	<b>\$ 547,000</b>
<b>Lombard Common</b>						
90-00-00-914-9000		Parking Lot Repairs Grace St. and North Lots			\$ 48,000	
		Restroom Shelter Roof Replacement				TBD
90-00-00-900-9000	LC-04 *	Playground Replacement (Edgewood)	125,000	-	25,000	-
<b>Facility Total</b>			<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 73,000</b>	<b>\$ -</b>
<b>Lombard Community Building</b>						
90-00-00-900-9000	*	Electrical Wiring and Fixture Replacement	\$ 82,600	\$ -	\$ -	\$ -
<b>Facility Total</b>			<b>\$ 82,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Madison Meadow</b>						
90-00-00-914-9000		Skate Park Equipment & Repairs			\$ 30,000	
	MM-31 *	2 Football Goal Posts	-	-		20,000
		Disc Golf Improvements				25,000
						-
<b>Facility Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 30,000</b>	<b>\$ 45,000</b>
<b>Madison Meadow Athletic Center</b>						
90-00-00-913-9000		Fitness Equipment			\$ 20,000	
90-00-00-914-9000		Volleyball Net System			10,000	
90-00-00-914-9000		Floor Scrubber			10,000	
<b>Facility Total</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ 40,000</b>	<b>\$ -</b>
<b>Old Grove</b>						
90-00-00-900-9000	*	West Playground Repl. (B in 2015)	\$ 125,000	\$ -	25,000	\$ -
		Pipe Replacement Between Ponds			TBD	
<b>Facility Total</b>			<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 25,000</b>	<b>\$ -</b>
<b>Paradise Bay</b>						
20-00-00-900-9000		Fence Replacement Around Pumps			12,500	
20-00-00-900-9000		Slide Maint: Red, Orange, Yellow & Bowl			98,252	
20-00-00-900-9000		Pool Boiler (3)			116,415	
20-00-00-900-9000		Replace Main Controller			20,488	
40-00-00-900-9001		Accessible Lift		5,300		
20-00-00-900-9000	PBW-89*	Slide Structure Painting	-	-	80,000	-
20-00-00-900-9000	PBW-91*	Garbage Cans	-	-	10,000	-
20-00-00-900-9000	PBW-93*	Oven Replacement	-	-	2,500	-
20-00-00-900-9000		Camera & Recording System at Front Gate			TBD	
20-00-00-900-9000		New Sound System	-	-	-	25,000
20-00-00-900-9000		Queen Palm & Frond Partial Replacement	-	-	9,750	
<b>Facility Total</b>			<b>\$ -</b>	<b>\$ 5,300</b>	<b>\$ 349,905</b>	<b>\$ 25,000</b>

Account Number	Project Number	Project	Grant Funding	ADA Funding 40-00-00-900-9001	2023 Budget	B Priority
<b>Southland</b>						
		Southland Park OSLAD Project	\$ 300,000	\$ 100,000	\$ 450,000	\$ -
		<b>Facility Total</b>	<b>\$ 300,000</b>	<b>\$ 100,000</b>	<b>\$ 450,000</b>	<b>\$ -</b>
<b>Sunset Knoll Recreation Center</b>						
90-00-00-900-9000	*	Sunset Knoll Roof Replacement	\$ 225,900	\$ -	\$ 274,100	\$ -
90-00-00-915-9000		Outdoor Projector & Sound System	-	-	10,000	-
90-00-00-913-9000		Dance Studio Floor Refinishing			4,750	
90-00-00-915-9000		Vinyl Flooring Rooms (1-5)			18,000	
90-00-00-915-9000		Vinyl Flooring Tot Hallway			10,250	
		Upgrade Electrical Switchgear & Equip w/ COMED Connection				105,000
		LED Ceiling Lights (355 units)				16,600
90-00-00-900-9000	*	Convert Old Fitness Space to Multi-Purpose Rooms	65,000	-		65,000
		<b>Facility Total</b>	<b>\$ 290,900</b>	<b>\$ -</b>	<b>\$ 317,100</b>	<b>\$ 186,600</b>
<b>Sunset Knoll Park</b>						
90-00-00-914-9000		Playground Replacement (North)			\$ 135,000	
		<b>Facility Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 135,000</b>	<b>\$ -</b>
<b>Sunset Knoll Maintenance Building</b>						
90-00-00-915-9000		Air Jacks for Drive on Vehicle Lift (4)			\$ 8,800	
90-00-00-915-9000		LED Underground Wire Locator			5,000	
90-00-00-915-9000		Sandblaster			6,500	
90-00-00-915-9000		Field Line Paint Containment & Mixing System			8,000	
		<b>Facility Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,300</b>	<b>\$ -</b>
<b>Vehicle Replacement</b>						
90-00-00-915-9000		Scag Zero Turn Mower (2)			31,000	
90-00-00-915-9000		Party Wagon Replacement (6)	70,800			
90-00-00-915-9000		Trailer 20x8 for Toro 4500D Mower			20,396	
90-00-00-915-9000	SKM-59 *	Tornado Western Salt Spreader	-	-	7,800	
90-00-00-915-9000		Rin-Sate Pad			8,000	
		Ford Transit Van				\$ 63,500
		Flatbed Trailer '18 w/ 20k lb Winch				15,200
		John Deere 4066R Compact Utility Tractor w/ Cab				52,000
		300 Gallon Elliptical Tank Boom Sprayer				14,400
		Jacobsen Truckster XD, Gas Manual, 2WD				34,605
	SKM-53 *	Replacement Bed Truck #129			-	6,100
		<b>Facility Total</b>	<b>\$ 70,800</b>	<b>\$ -</b>	<b>\$ 67,196</b>	<b>\$ 185,805</b>
<b>Westmore Woods</b>						
		North Pond Bank Stabilization			TBD	
		<b>Facility Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Account Number	Project Number	Project	Grant Funding	ADA Funding 40-00-00-900-9001	2023 Budget	B Priority
<b>Lombard Golf Course</b>						
90-00-00-900-9000	LGC-12*	Clubhouse Building Improvements	\$ -			\$ 100,000
90-00-00-915-9000		Rin-Sate Pad			\$ 8,000	
90-00-00-915-9000		Yamaha Beverage Cart			11,500	
90-00-00-915-9000		John Deer 4066R Utility Tractor	-	-	51,705	
		9 Golf Carts				50,000
		Gator				10,617
		<b>Facility Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 71,205</b>	<b>\$ 160,617</b>
		<b>Annual Debt payments</b>			<b>\$ 424,831</b>	
		<b>GRAND TOTAL</b>	<b>\$ 1,175,900</b>	<b>\$ 517,668</b>	<b>\$ 2,769,572</b>	<b>\$ 1,214,647</b>

ADA Projects were deemed necessary through a 2021 ADA Plan.

\*Carry over projects from 2022.



FUND: CAPITAL PROJECTS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- 2022 10 MO. BUDGETED	----- 2022 10 MO. ACTUAL	----- 2022 10 MO. PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL GRANTS								
90-00-00-332-0610	GRANTS	0	200,000	1,271,700	0	425,000	1,195,000	(6%)
TOTAL GRANTS		0	200,000	1,271,700	0	425,000	1,195,000	(6%)
INTERFUND TRANSFER								
90-00-00-660-0910	TRANSFER TO/FROM CORP FUND	0	600,000	750,000	0	0	1,200,000	60%
TOTAL INTERFUND TRANSFER		0	600,000	750,000	0	0	1,200,000	60%
CAPITAL								
90-00-00-900-0450	INVESTMENT INTEREST	22,919	842	264	12,912	19,000	38,000	293%
90-00-00-900-0875	MISCELLANEOUS	5,500	27,939	17,701	15,095	27,296	17,701	0%
TOTAL CAPITAL		28,419	28,781	17,965	28,007	46,296	55,701	210%
2020 BOND ISSUANCE								
90-00-00-912-0950	BOND PROCEEDS	626,630	0	0	0	0	0	0%
TOTAL 2020 BOND ISSUANCE		626,630	0	0	0	0	0	0%
2021 BOND ISSUANCE								
90-00-00-913-0950	BOND PROCEEDS	0	677,424	0	0	0	0	0%
TOTAL 2021 BOND ISSUANCE		0	677,424	0	0	0	0	0%
2022 BOND ISSUANCE								
90-00-00-914-0950	BOND PROCEEDS	0	0	643,916	0	671,808	0	(100%)
TOTAL 2022 BOND ISSUANCE		0	0	643,916	0	671,808	0	(100%)
2023 BOND ISSUANCE								
90-00-00-915-0950	BOND PROCEEDS	0	0	0	0	0	697,823	0%
TOTAL 2023 BOND ISSUANCE		0	0	0	0	0	697,823	0%
TOTAL GENERAL		655,049	1,506,205	2,683,581	28,007	1,143,104	3,148,524	17%
TOTAL REVENUES: GENERAL		655,049	1,506,205	2,683,581	28,007	1,143,104	3,148,524	17%
EXPENSES								

FUND: CAPITAL PROJECTS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>GENERAL</b>								
<b>GENERAL</b>								
<b>CAPITAL EXPENSES</b>								
90-00-00-900-9000	CAPITALS	101,428	934,945	1,998,800	467,321	568,801	2,312,000	15%
TOTAL CAPITAL EXPENSES		101,428	934,945	1,998,800	467,321	568,801	2,312,000	15%
<b>2016 BOND ISSUANCE</b>								
90-00-00-907-9000	CAPITALS	356,969	286,864	0	0	0	0	0%
TOTAL 2016 BOND ISSUANCE		356,969	286,864	0	0	0	0	0%
<b>2017 BOND ISSUANCE</b>								
90-00-00-908-9000	CAPITALS	5,325	0	0	0	0	0	0%
TOTAL 2017 BOND ISSUANCE		5,325	0	0	0	0	0	0%
<b>2017B BOND ISSUANCE</b>								
90-00-00-909-9000	CAPITALS	8,130	0	0	0	0	0	0%
TOTAL 2017B BOND ISSUANCE		8,130	0	0	0	0	0	0%
<b>2019 BOND ISSUANCE</b>								
90-00-00-911-9000	CAPITALS	156,958	10,600	0	0	0	0	0%
TOTAL 2019 BOND ISSUANCE		156,958	10,600	0	0	0	0	0%
<b>2020 BOND ISSUANCE</b>								
90-00-00-912-1845	BOND ISSUANCE	10,200	0	0	0	0	0	0%
90-00-00-912-9000	CAPITALS	256,328	191,044	180,000	158,519	180,407	0	(100%)
TOTAL 2020 BOND ISSUANCE		266,528	191,044	180,000	158,519	180,407	0	(100%)
<b>2021 BOND ISSUANCE</b>								
90-00-00-913-1845	BOND ISSUANCE	0	17,450	0	0	0	0	0%
90-00-00-913-9000	CAPITALS	0	264,387	347,779	245,715	108,438	290,710	(16%)
TOTAL 2021 BOND ISSUANCE		0	281,837	347,779	245,715	108,438	290,710	(16%)

FUND: CAPITAL PROJECTS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2020-- ACTUAL	--2021-- ACTUAL	----- BUDGETED	2022 10 MO. ACTUAL	----- PROJECTED	--2023-- REQUESTED BUDGET	% INC (DEC)
<b>GENERAL</b>								
<b>GENERAL</b>								
<b>2022 BOND ISSUANCE</b>								
90-00-00-914-1845	BOND ISSUANCE	0	0	11,200	0	11,200	0	(100%)
90-00-00-914-9000	CAPITALS	0	0	277,279	0	277,279	412,575	48%
<b>TOTAL 2022 BOND ISSUANCE</b>		<b>0</b>	<b>0</b>	<b>288,479</b>	<b>0</b>	<b>288,479</b>	<b>412,575</b>	<b>43%</b>
<b>2023 BOND ISSUANCE</b>								
90-00-00-915-1845	BOND ISSUANCE	0	0	0	0	0	11,200	0%
90-00-00-915-9000	CAPITALS	0	0	0	0	0	577,667	0%
<b>TOTAL 2023 BOND ISSUANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>588,867</b>	<b>0%</b>
<b>TOTAL GENERAL</b>		<b>895,338</b>	<b>1,705,290</b>	<b>2,815,058</b>	<b>871,555</b>	<b>1,146,125</b>	<b>3,604,152</b>	<b>28%</b>
<b>TOTAL GENERAL</b>		<b>895,338</b>	<b>1,705,290</b>	<b>2,815,058</b>	<b>871,555</b>	<b>1,146,125</b>	<b>3,604,152</b>	<b>28%</b>
<b>TOTAL REVENUES</b>		<b>655,049</b>	<b>1,506,205</b>	<b>2,683,581</b>	<b>28,007</b>	<b>1,143,104</b>	<b>3,148,524</b>	<b>17%</b>
<b>TOTAL EXPENSES</b>		<b>895,338</b>	<b>1,705,290</b>	<b>2,815,058</b>	<b>871,555</b>	<b>1,146,125</b>	<b>3,604,152</b>	<b>28%</b>
<b>SURPLUS (DEFICIT)</b>		<b>(240,289)</b>	<b>(199,085)</b>	<b>(131,477)</b>	<b>(843,548)</b>	<b>(3,021)</b>	<b>(455,628)</b>	<b>246%</b>
<b>TOTAL FUND REVENUES &amp; BEG. BALANCE</b>		<b>655,049</b>	<b>1,506,205</b>	<b>2,683,581</b>	<b>28,007</b>	<b>1,143,104</b>	<b>3,148,524</b>	<b>17%</b>
<b>TOTAL FUND EXPENSES</b>		<b>895,338</b>	<b>1,705,290</b>	<b>2,815,058</b>	<b>871,555</b>	<b>1,146,125</b>	<b>3,604,152</b>	<b>28%</b>
<b>FUND SURPLUS (DEFICIT)</b>		<b>(240,289)</b>	<b>(199,085)</b>	<b>(131,477)</b>	<b>(843,548)</b>	<b>(3,021)</b>	<b>(455,628)</b>	<b>246%</b>

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### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
<b>Aquatics</b>														
Afternoon Adventures	\$ 8.00	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	-	-	-	-	-	-	-	-
Aqua Motion	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
Aqua : Low Impact Cardio	-	-	53.00	54.00	56.00	56.00	58.00	58.00	65.00	65.00	10	60	6.50	6.50
Aqua Zumba	-	-	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Boy Scout Badge Program	25.00	25.00	25.00	25.00	25.00	25.00	-	-	-	-	-	-	-	-
Deep Water Workout	51.00	53.00	53.00	54.00	56.00	56.00	58.00	58.00	65.00	65.00	10	60	6.50	6.50
Dino Dig Mystery	8.00	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-
Dive Team	123.00	123.00	123.00	127.00	131.00	135.00	140.00	140.00	140.00	140.00	18	90	5.19	7.78
Giant Twister	8.00	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-
Girl Scout Badge Program	15.00	15.00	15.00	15.00	18.00	25.00	-	-	-	-	-	-	-	-
Hawaiian Luau	8.00	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-
Junior Lifeguard Class	60.00	60.00	60.00	62.00	64.00	65.00	67.00	67.00	67.00	69.00	5	120	6.90	13.80
Lifeguarding Class	160.00	160.00	160.00	165.00	170.00	170.00	-	-	-	-	-	-	-	-
Lunch with the Lifeguards	10.00	10.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	15.00	1	120	7.50	15.00
Mother's Helper Safety Class	9.00	9.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-
Pirate Party - Parent/Tot	8.00	8.00	10.00	10.00	15.00	15.00	15.00	15.00	15.00	15.00	1	75	12.00	15.00
RC Boat Regatta	15.00	15.00	15.00	15.00	15.00	15.00	20.00	20.00	20.00	20.00	1	120	10.00	20.00
Shallow Water Aerobics	-	-	53.00	54.00	56.00	56.00	58.00	58.00	65.00	67.00	10	60	6.70	6.70
Snorkeling For Kids	60.00	60.00	62.00	62.00	62.00	62.00	-	-	-	-	-	-	-	-
Springboard Diving	46.00	47.00	47.00	48.00	49.00	50.00	52.00	52.00	60.00	62.00	5	60	12.40	12.40
Springboard Dive Lessons-Private	-	-	84.00	85.00	85.00	85.00	92.00	92.00	95.00	95.00	5	30	38.00	19.00
Stolen Beach Towel Mystery	8.00	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-
Story & Swim Series	8.00	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-
Swim Camp	41.00	41.00	43.00	44.00	45.00	45.00	50.00	50.00	55.00	57.00	5	120	5.70	11.40
Swim Lesson - Level 1-6 (pm)	30.00	31.00	32.00	33.00	34.00	35.00	45.00	45.00	55.00	57.00	6	40	14.25	9.50
Swim Lesson - Level 1-6 (am)	38.00	39.00	40.00	41.00	43.00	45.00	50.00	50.00	55.00	57.00	6	40	14.25	9.50
Swim Lessons-Parent & Tot	27.00	27.00	28.00	29.00	30.00	35.00	40.00	40.00	45.00	46.00	8	30	11.50	5.75
Swim Lesson-Tot/Preschool (am)	30.00	30.00	31.00	32.00	33.00	35.00	40.00	40.00	45.00	46.00	8	30	11.50	5.75
Swim Lesson-Tot/Preschool (pm)	24.00	24.00	25.00	26.00	27.00	35.00	40.00	40.00	45.00	46.00	6	30	15.33	7.67
Swim Lessons-Private	84.00	84.00	86.00	88.00	88.00	89.00	100.00	100.00	110.00	123.00	5	30	49.20	24.60
Swim Team-Blue	148.00	148.00	148.00	152.00	152.00	157.00	165.00	170.00	170.00	170.00	30	90	3.78	5.67
Swim Team-Junior	117.00	117.00	117.00	120.00	120.00	125.00	135.00	140.00	140.00	140.00	30	60	4.67	4.67
Swim Team-White	148.00	148.00	148.00	152.00	152.00	157.00	165.00	170.00	170.00	170.00	30	90	3.78	5.67
Swim Time - Parent/Tot														
Daily	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	7.00	1	90	4.67	7.00
Turtle Float - Tots	8.00	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-
Under the Sea-Tots	8.00	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-
Water Volleyball Clinic	52.00	52.00	52.00	52.00	52.00	52.00	-	-	-	-	-	-	-	-
<b>Athletics - Adult</b>														
5K Run	20.00	20.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	1	60	23.00	23.00
Bags Tournament	33.00	33.00	-	-	33.00	-	-	-	-	-	-	-	-	-
Baseball - Fall Men's Over 30	775.00	815.00	850.00	875.00	899.00	925.00	930.00	930.00	975.00	975.00	12	120	40.63	81.25
Basketball League-Men's	545.00	570.00	675.00	675.00	675.00	675.00	675.00	-	-	-	-	-	-	-
Basketball - Drop-In	6.00	6.00	6.00	6.00	6.00	-	-	-	-	-	-	-	-	-
Disc Golf Clinics	12.50	1.00	1.00	1.00	1.00	-	-	-	45.00	45.00	1	60	45.00	45.00
Disc Golf Tournament	12.50	12.50	15.00	15.00	15.00	-	-	-	3.00	5.00	1	60	5.00	5.00
Fencing	58.00	58.00	58.00	60.00	63.00	63.00	50.00	-	60.00	70.00	7	60	10.00	10.00
Flag Football League	-	-	400.00	400.00	400.00	-	-	-	-	-	-	-	-	-

### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Football League - Men's Touch	635.00	500.00	-	-	-	-	-	-	-	-	-	-	-	-
Soccer League - Men's	850.00	550.00	550.00	550.00	35.00	35.00	35.00	-	-	-	8	90	-	-
Softball-Adult, Summer 12"	680.00	715.00	725.00	750.00	775.00	800.00	800.00	800.00	780.00	800.00	12	60	66.67	66.67
Softball - Co-Ed, Summer 14"	640.00	670.00	725.00	750.00	775.00	700.00	700.00	700.00	-	-	12	60	-	-
Softball-Lilac Men's Tourn	230.00	240.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	3.75	60	66.67	66.67
Softball-Adult, Fall 12"	570.00	500.00	550.00	575.00	600.00	625.00	625.00	650.00	625.00	650.00	10	60	65.00	65.00
Softball-Men's 16" Summer	680.00	680.00	-	-	-	800.00	800.00	800.00	-	-	12	60	-	-
Softball-Men's Over 50 Summer	10.00	10.00	-	-	-	-	-	-	-	-	-	-	-	-
Tennis Adult	58.00	61.00	57.00	59.00	60.00	70.00	71.00	-	71.00	89.00	10	60	8.90	8.90
Tennis - Adult Tournament	16.00	16.00	-	-	-	-	-	-	-	-	-	-	-	-
Tennis League (Villa Park)	7.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Tennis Lessons - (7 wk session)	98.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Volleyball-Co-Ed	275.00	225.00	275.00	275.00	350.00	350.00	350.00	-	-	-	-	-	-	-
Volleyball - Open	6.00	6.00	6.00	6.00	6.00	-	-	-	-	-	-	-	-	-
<b>Athletics - Youth</b>														
3-Point Youth Instruction	-	-	-	65.00	65.00	67.00	67.00	78.00	78.00	84.00	6	45	18.67	14.00
After School Hoops	45.00	50.00	50.00	50.00	55.00	57.00	57.00	57.00	57.00	60.00	4	60	15.00	15.00
Basketball Kindergarten	46.00	46.00	50.00	55.00	55.00	60.00	60.00	63.00	63.00	66.00	8	60	8.25	8.25
Basketball (Gr 1-2)	71.00	71.00	75.00	80.00	80.00	85.00	85.00	88.00	88.00	91.00	11	60	8.27	8.27
Basketball (Gr 3-8)	85.00	85.00	89.00	95.00	95.00	100.00	100.00	103.00	103.00	106.00	11	60	9.64	9.64
Basketball-H.S. League	108.00	108.00	110.00	115.00	115.00	120.00	120.00	120.00	120.00	125.00	12	60	10.42	10.42
Basketball (Youth Open)	4.00	4.00	4.00	4.00	-	-	-	-	-	-	-	-	-	-
Cheerleading Clinic	52.00	55.00	-	-	-	-	-	-	-	-	-	-	-	-
Chicago Bulls Training Camp	105.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Chicago White Sox Training Camp	199.00	199.00	-	-	-	-	-	-	-	-	-	-	-	-
Chicago Fire Soccer Camp PeeWee	-	-	70.00	75.00	80.00	98.00	105.00	105.00	94.00	105.00	5	60	21.00	21.00
Chicago Fire Soccer Camp Standard	135.00	135.00	135.00	140.00	145.00	178.00	190.00	190.00	169.00	186.00	5	180	12.40	37.20
Hitting/Pitching Clinic	-	-	40.00	45.00	46.00	65.00	65.00	50.00	50.00	50.00	6	60	8.33	8.33
Fencing	58.00	58.00	58.00	60.00	63.00	63.00	50.00	60.00	60.00	70.00	7	60	10.00	10.00
Flag Football	45.00	47.00	55.00	57.00	58.00	57.00	57.00	57.00	-	-	-	-	-	-
Ice Skating - Adult/Freestyle	134.00	140.00	140.00	142.00	148.00	150.00	150.00	155.00	155.00	155.00	8	40	29.06	19.38
Ice Skating - Hockey	150.00	150.00	152.00	155.00	148.00	150.00	150.00	155.00	155.00	155.00	8	30	38.75	19.38
Ice Skating - Tot/Youth	126.00	126.00	130.00	132.00	130.00	130.00	130.00	140.00	145.00	155.00	8	30	38.75	19.38
Soccer (Indoor - Age 4-6)	33.00	35.00	37.00	40.00	40.00	40.00	40.00	40.00	-	-	-	-	-	-
Soccer (Outdoor)	46.00	50.00	52.00	55.00	57.00	62.00	64.00	64.00	64.00	65.00	14	60	4.64	4.64
Soccer - Tot (Little Kickers)	42.00	44.00	45.00	46.00	46.00	46.00	48.00	48.00	46.00	50.00	4	40	18.75	12.50
Softball Clinics	51.00	53.00	55.00	58.00	45.00	50.00	50.00	75.00	-	-	-	-	-	-
Softball Fast Pitch (Rookies-Div I)	81.00	81.00	50.00	55.00	60.00	75.00	75.00	75.00	-	-	-	-	-	-
Softball-Fast Pitch (Div 2-High School)	94.00	94.00	95.00	97.00	102.00	105.00	105.00	105.00	-	-	-	-	-	-
T-Ball	59.00	62.00	55.00	62.00	64.00	66.00	68.00	68.00	70.00	72.00	13	55	6.04	5.54
Tennis (4 wk session)	58.00	-	53.00	-	-	-	-	-	-	-	-	-	-	-
Tennis - PeeWee	53.00	55.00	57.00	59.00	60.00	63.00	63.00	63.00	63.00	75.00	10	45	10.00	7.50
Tennis - Standard	-	65.00	67.00	69.00	70.00	71.00	71.00	71.00	71.00	75.00	10	60	7.50	7.50
Tennis - JATT	-	75.00	77.00	79.00	80.00	73.00	73.00	73.00	74.00	80.00	10	75	6.40	8.00
Tennis - Private Lessons	30.00	31.00	30.00	30.00	30.00	30.00	-	-	-	-	-	-	-	-
Tennis - Semi-Private	40.00	41.00	40.00	40.00	40.00	40.00	-	-	-	-	-	-	-	-
Tennis (7 wk session)	98.00	103.00	108.00	-	-	-	-	-	-	-	-	-	-	-
Tennis Tournament	17.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Firebirds Soccer Camp (4-5)	-	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	95.00	4	90	15.83	23.75

### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Firebirds Soccer Camp (ages 6)	-	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	-	-	-	-	-
Firebirds Soccer Camp (7-10)	-	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	-	-	-	-	-
Firebirds Soccer Camp (11-14)	-	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	165.00	4	180	13.75	41.25
Soccer Skills Training	-	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	6	60	12.50	12.50
Volleyball-Youth Skills and Drills	88.00	90.00	86.00	86.00	86.00	92.00	99.00	99.00	99.00	99.00	7	60	14.14	14.14
Volleyball-Junior Skills and Drills	86.00	90.00	90.00	86.00	86.00	92.00	99.00	99.00	99.00	99.00	7	60	14.14	14.14
Volleyball-Youth volleykidz	-	-	-	-	-	-	99.00	99.00	99.00	99.00	7	60	14.14	14.14
Volleyball-Junior Volley Series Match Play	-	-	-	-	-	-	179.00	159.00	99.00	99.00	7	60	14.14	14.14
Westlake Basketball Camp	71.00	71.00	72.00	75.00	72.00	75.00	75.00	75.00	75.00	77.00	5	120	7.70	15.40
Westlake Basketball Camp	71.00	71.00	72.00	75.00	74.00	75.00	75.00	75.00	75.00	77.00	5	120	7.70	15.40
Sports Kids - Parent/Child Archery	98.00	103.00	100.00	-	-	-	-	-	-	-	-	-	-	-
Sports Kids - Winter/Spring Break Camp (2 day)	35.00	37.00	36.00	-	-	-	-	-	-	-	-	-	-	-
Sports Kids - Winter/Spring Break Camp (3 day)	40.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Sports Kids - 4-day Summer Camp	38.00	38.00	80.00	-	-	-	-	-	-	-	-	-	-	-
Sports Kids - Sports/Music/Art Camp	90.00	94.00	-	-	-	-	-	-	-	-	-	-	-	-
Sports Kids - Archery P/C	65.00	68.00	100.00	-	-	-	-	-	-	-	-	-	-	-
Sports Kids - Tot	48.00	50.00	50.00	-	-	-	-	-	-	-	-	-	-	-
<b>Camps-Summer</b>														
Badminton - Girls	69.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	75.00	9	120	4.17	8.33
Baseball Camp	47.00	82.00	80.00	82.00	65.00	65.00	65.00	65.00	65.00	100.00	9	90	7.41	11.11
Basketball Camp-Boys	90.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	12	120	4.17	8.33
Basketball Camp - Girls	69.00	65.00	65.00	65.00	80.00	75.00	75.00	75.00	75.00	60.00	8	120	3.75	7.50
Bowling Camp (Rams)	-	60.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	-	-	-	-	-
Cabin Fever (Winter)	28.00	28.00	28.00	28.00	28.00	30.00	35.00	40.00	45.00	45.00	1	390	6.92	45.00
Cabin Fever Extended Care	8.00	8.00	8.00	8.00	8.00	8.00	9.00	8.00	8.00	8.00	1	120	4.00	8.00
Camp Snowball (Winter)	46.00	48.00	50.00	52.00	53.00	55.00	55.00	55.00	55.00	55.00	3	240	4.58	18.33
Cheerleading Camp (Rams)	-	-	70.00	70.00	70.00	70.00	70.00	70.00	70.00	-	-	-	-	-
Chess Camp	100.00	85.00	100.00	100.00	107.00	100.00	110.00	175.00	180.00	180.00	5	120	18.00	36.00
CIT (Day Camp)	60.00	60.00	60.00	60.00	62.00	65.00	70.00	100.00	120.00	124.00	5	390	3.82	24.80
CIT (4/5 week)	40.00	40.00	180.00	180.00	-	-	-	-	-	-	-	-	-	-
Club Rec AM 2 Days	-	-	-	-	-	612.00	648.00	648.00	720.00	720.00	74	120	4.86	9.73
Club Rec PM 2 Days	-	-	-	-	-	1,044.00	1,080.00	1,080.00	1,224.00	1,224.00	74	180	5.51	16.54
Club Rec AM 3 Days	-	-	-	-	936.00	936.00	972.00	972.00	1,080.00	1,080.00	111	120	4.86	9.73
Club Rec PM 3 Days	-	-	-	-	1,584.00	1,584.00	1,620.00	1,620.00	1,836.00	1,836.00	111	180	5.51	16.54
Club Rec AM 4 Days	-	-	-	-	-	1,224.00	1,296.00	1,296.00	1,440.00	1,440.00	148	120	4.86	9.73
Club Rec PM 4 Days	-	-	-	-	-	2,088.00	2,160.00	2,160.00	2,448.00	2,448.00	148	180	5.51	16.54
Club Rec AM 5 Days	-	-	-	-	1,512.00	1,512.00	1,620.00	1,620.00	1,800.00	1,800.00	185	120	4.86	9.73
Club Rec PM 5 Days	-	-	-	-	2,592.00	2,592.00	2,700.00	2,700.00	3,060.00	3,060.00	185	180	5.51	16.54
Cross Country Camp (rams)	60.00	60.00	60.00	60.00	75.00	80.00	80.00	80.00	80.00	60.00	8	120	3.75	7.50
Fire Soccer Camp (7-14)	135.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Fire Soccer Camp (5-6)	115.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Football/Conditioning Camp														
Varsity	100.00	100.00	110.00	110.00	125.00	125.00	125.00	-	125.00	125.00	14	180	2.98	8.93
Soph	100.00	100.00	110.00	110.00	100.00	100.00	100.00	-	100.00	100.00	14	180	2.38	7.14
Frosh	78.00	80.00	90.00	90.00	100.00	100.00	100.00	-	100.00	100.00	8	180	4.17	12.50
Gr 2-8	42.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Gymnastic Training Camp (Rams)	59.00	-	60.00	60.00	60.00	60.00	60.00	-	-	-	-	-	-	-
School Day Off	-	-	-	-	28.00	28.00	35.00	35.00	35.00	45.00	1	390	6.92	45.00
Spring Break Camp Daily	-	-	-	-	28.00	28.00	35.00	40.00	45.00	45.00	1	390	6.92	45.00

### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Sunrise Camp 2 Day (am)									16.00	16.00	2	120	4.00	8.00
Sunrise Camp 3 Day (am)	18.00	18.00	18.00	18.00	18.00	18.00	21.00	21.00	24.00	24.00	3	120	4.00	8.00
Sunrise Camp (single day)	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	8.00	10.00	1	120	5.00	10.00
Sunrise Camp 5 Day (am)	28.00	28.00	28.00	28.00	28.00	28.00	30.00	30.00	34.00	40.00	5	120	4.00	8.00
Sunrise Camp 10 Day (am)	54.00	54.00	54.00	54.00	54.00	54.00	55.00	55.00	-	-	-	-	-	-
Sunset Camp 2 Day (pm)									16.00	16.00	2	120	4.00	8.00
Sunset Camp 3 Day (pm)	-	19.00	18.00	19.00	19.00	19.00	22.00	22.00	24.00	24.00	3	150	3.20	8.00
Sunset Camp 5 Day (pm)	-	30.00	28.00	30.00	30.00	30.00	32.00	32.00	34.00	40.00	5	150	3.20	8.00
Sunet Camp 10 Day (pm)	65.00	55.00	54.00	55.00	55.00	55.00	60.00	60.00	-	-	-	-	-	-
Sunset Camp (single day)	8.00	8.00	8.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	1	120	5.00	10.00
Day Camp 10 Day	225.00	228.00	228.00	234.00	234.00	240.00	250.00	250.00	-	-	-	-	-	-
Day Camp (2 day)									63.00	65.00	2	390	5.00	32.50
Day Camp (3 day)	78.00	80.00	80.00	82.00	82.00	85.00	90.00	90.00	95.00	98.00	3	390	5.03	32.67
Day Camp (5 day)	138.00	122.00	122.00	125.00	125.00	128.00	135.00	135.00	142.00	146.00	5	390	4.49	29.20
Day Camp (Full Summer)	1,004.00	1,010.00	1,010.00	1,040.00	1,040.00	1,050.00	1,100.00	1,100.00	1,160.00	1,195.00	50	390	3.68	23.90
Day Camp PYD Field Trip	-	-	-	-	44.00	44.00	45.00	45.00	45.00	45.00	1	390	6.92	45.00
Kool Adventure Kamp (3 days)	216.00	226.00	233.00	241.00	248.00	255.00	263.00	263.00	271.00	316.00	15	240	5.27	21.07
Kool Adventure Kamp (2 Days)	144.00	151.00	156.00	165.00	165.00	170.00	175.00	175.00	180.00	198.00	10	240	4.95	19.80
Lil' Rascals Bears (2 Day)	144.00	226.00	156.00	165.00	165.00	170.00	175.00	175.00	180.00	198.00	10	240	4.95	19.80
Lil' Rascals Bears (3 Day)	216.00	151.00	233.00	241.00	248.00	255.00	263.00	263.00	271.00	316.00	15	240	5.27	21.07
Lil' Rascals Cubs (3hr)	108.00	113.00	117.00	120.00	124.00	-	-	-	-	-	-	-	-	-
Lil' Rascals Cubs (4hr)	108.00	151.00	156.00	165.00	165.00	170.00	175.00	175.00	180.00	316.00	10	240	7.90	31.60
Soccer Camp-Boys Rams	55.00	75.00	75.00	75.00	85.00	85.00	85.00	85.00	85.00	85.00	9	120	4.72	9.44
Soccer Camp-Girls Rams	53.00	45.00	45.00	50.00	55.00	55.00	55.00	55.00	55.00	30.00	8	120	1.88	3.75
Softball Camp-Rams	43.00	48.00	60.00	60.00	70.00	70.00	70.00	70.00	70.00	30.00	8	120	1.88	3.75
Teen Camp - 2 Day									75.00	77.00	2	390	5.92	38.50
Teen Camp - 3 Day	78.00	78.00	80.00	82.00	82.00	85.00	90.00	90.00	115.00	118.00	3	390	6.05	39.33
Teen Camp - 5 Day	138.00	120.00	122.00	125.00	125.00	128.00	135.00	135.00	190.00	196.00	5	390	6.03	39.20
Teen Camp 10 Day	225.00	225.00	228.00	234.00	234.00	240.00	250.00	250.00	-	-	-	-	-	-
Teen Camp - Full Summer	1,004.00	1,009.00	1,010.00	1,040.00	1,040.00	1,050.00	1,100.00	1,100.00	1,500.00	1,550.00	49	390	4.87	31.63
Teen Camp PYD Field Trip	-	-	-	-	44.00	44.00	45.00	45.00	50.00	50.00	1	390	7.69	50.00
Teen Camp PYD Non-Field Trip	-	-	-	-	33.00	33.00	35.00	35.00	40.00	40.00	1	390	6.15	40.00
Tennis Team-Youth	100.00	100.00	100.00	100.00	105.00	105.00	105.00	105.00	105.00	?	25	90	#VALUE!	#VALUE!
Tennis Team-High School	130.00	130.00	130.00	130.00	135.00	135.00	135.00	135.00	135.00	?	25	120	#VALUE!	#VALUE!
Theatre Camp	-	-	-	-	-	-	-	125.00	125.00	-	5	180	-	-
Volleyball Camp	64.00	66.00	66.00	68.00	65.00	65.00	65.00	65.00	65.00	?	8	120	#VALUE!	#VALUE!
Volleyball Camp-GWMS	72.00	75.00	74.00	75.00	75.00	75.00	75.00	75.00	75.00	?	5	90	#VALUE!	#VALUE!
Volleyball Open Gym-GWMS	50.00	53.00	52.00	55.00	52.00	54.00	75.00	75.00	75.00	?	5	60	#VALUE!	#VALUE!
Winter Break Camp	28.00	28.00	-	-	-	-	-	-	-	-	-	-	-	-
Winter Break Camp Care	8.00	8.00	-	-	-	-	-	-	-	-	-	-	-	-
Wrestling Camp - RAM Mini	64.00	-	50.00	50.00	50.00	-	-	-	-	-	-	-	-	-
<b>Fitness/Health</b>														
20/20/20	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
30/30	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Below The Belt	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
Body Work	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
Boot Camp	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Boot Camp	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Cardio Fusion	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-



### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Cardio-Kickboxing	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
Cardio Yoga-lates	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
Exercise For Diabetics	51.00	53.00	53.00	53.00	56.00	-	-	-	-	-	-	-	-	-
SKRC - Fitness Room														
1 Year Membership	236.00	236.00	243.00	243.00	243.00	-	-	-	-	-	-	-	-	-
3 Month Membership	67.00	67.00	69.00	69.00	69.00	-	-	-	-	-	-	-	-	-
20 Punch	39.00	39.00	40.00	40.00	40.00	-	-	-	-	-	-	-	-	-
10 Punch	28.00	28.00	29.00	29.00	29.00	-	-	-	-	-	-	-	-	-
Daily	6.00	6.00	7.00	7.00	7.00	-	-	-	-	-	-	-	-	-
SKRC - Fitness Room - Senior														
1 Year Membership	177.00	177.00	182.00	182.00	182.00	-	-	-	-	-	-	-	-	-
3 Month Membership	56.00	56.00	58.00	58.00	58.00	-	-	-	-	-	-	-	-	-
20 Punch	23.00	23.00	24.00	24.00	24.00	-	-	-	-	-	-	-	-	-
10 Punch	18.00	18.00	19.00	19.00	19.00	-	-	-	-	-	-	-	-	-
Daily	4.00	4.00	4.00	5.00	5.00	-	-	-	-	-	-	-	-	-
Intro to Yoga	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Kickboxing Aerobics	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
KidFit	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Light Weight Workout	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Minute By Minute	51.00	52.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Muscle Madness	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
NIA	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
On The Ball	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Pilates	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Pilates Plus	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Power N' Step	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Power Sculpt	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Senior Exercise/Strength Training														
5	13.00	13.00	13.00	14.00	14.00	14.00	15.00	-	-	-	-	-	-	-
10	23.00	23.00	24.00	24.00	24.00	24.00	25.00	-	-	-	-	-	-	-
20	35.00	35.00	36.00	36.00	36.00	36.00	40.00	-	-	-	-	-	-	-
Step Interval	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
Step N Kickbox Aerobics	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Step N Sculpt	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Tai Chi	60.00	65.00	65.00	77.00	77.00	-	-	-	-	89.00	8.00	60.00	11.13	11.13
Teens In Training	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Tone & Tighten	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
Totally Fit	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Turbo Kick	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Wake Up Call	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
Yoga	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Yoga Challenge	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Yoga For Kids	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Yoga-Gentle	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Yoga-lates	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Yoga-lates Fusion	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
Yoga-Parent and Child	51.00	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-
Yoga - Youthful	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-
Zumba	41.00	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-

### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
<b><u>Gymnastics</u></b>														
Lil Leapers - Age 3+	70.00	73.00	-	-	-	-	-	-	-	-	-	-	-	-
Lil Leapers - Parent/Tot	67.00	70.00	-	-	-	-	-	-	-	-	-	-	-	-
Lombard Leapers	169.00	173.00	-	-	-	-	-	-	-	-	-	-	-	-
Lombard Poms	96.67	130.00	135.00	140.00	145.00	145.00	150.00	150.00	150.00	150.00	9	55	18.18	16.67
Lombard Leapers - (Tumbling Team)	67.00	70.00	60.00	-	-	-	-	-	-	-	-	-	-	-
Lombard Leapers - (Tumbling Class)	67.00	70.00	80.00	80.00	60.00	60.00	83.00	82.00	-	-	-	-	-	-
Lombard Leapers - (Gymnastics Team)	169.00	173.00	-	-	-	-	-	-	-	-	-	-	-	-
Lombard Leapers - (Gymnastics Beg.)	67.00	70.00	-	-	-	-	-	-	-	-	-	-	-	-
Lombard Leapers - (Gym. Adv. Beg.)	100.00	103.00	-	-	-	-	-	-	-	-	-	-	-	-
Tumbling Times Parent/Tot	-	70.00	70.00	70.00	63.00	63.00	74.00	51.00	60.00	62.00	6	35	17.71	10.33
Tumbling Times Tiny Times	-	74.00	74.00	74.00	66.00	66.00	77.00	75.00	63.00	65.00	6	45	14.44	10.83
Tumbling Times Super Times	-	74.00	74.00	74.00	66.00	66.00	77.00	75.00	63.00	65.00	6	45	14.44	10.83
Tumbling Times Beginner Lvl. 1	-	80.00	81.00	81.00	73.00	73.00	73.00	82.00	69.00	73.00	6	60	12.17	12.17
Tumbling Times Beginner Lvl. 2	-	84.00	84.00	84.00	76.00	76.00	76.00	82.00	69.00	73.00	6	75	9.73	12.17
Tumbling Times Advanced	-	91.00	91.00	-	-	-	-	-	-	-	-	-	-	-
Tumbling Times Junior Team	-	196.00	196.00	221.00	221.00	221.00	221.00	221.00	125.00	125.00	12	90	6.94	10.42
Tumbling Times Gymnastics Team	-	294.00	294.00	-	-	-	-	-	-	-	-	-	-	-
TT Gymnastics Team 2-Day	-	-	196.00	196.00	265.00	265.00	265.00	265.00	-	-	-	-	-	-
TT Gymnastics Team 3-Day	-	-	441.00	441.00	294.00	294.00	397.00	397.00	-	-	-	-	-	-
<b><u>Martial Arts</u></b>														
<b>Karate</b>														
Winter	108.00	111.00	114.00	117.00	120.00	123.00	126.00	120.00	141.00	141.00	12	55	12.82	11.75
Spring	90.00	94.00	95.00	97.00	100.00	103.00	105.00	105.00	113.00	118.00	10	55	20.07	18.40
Summer	99.00	103.00	105.00	108.00	110.00	113.00	116.00	116.00	124.00	120.00	12	55	10.91	10.00
Fall	139.00	139.00	143.00	145.00	153.00	157.00	147.00	147.00	169.00	184.00	15	55	13.38	12.27
<b>Karate (Adult - Int)</b>														
Winter	123.00	120.00	129.00	130.00	135.00	139.00	141.00	135.00	141.00	141.00	12	75	9.40	11.75
Spring	103.00	105.00	108.00	110.00	113.00	116.00	105.00	105.00	113.00	118.00	10	75	9.44	11.80
Summer	113.00	119.00	118.00	120.00	123.00	126.00	116.00	116.00	124.00	120.00	12	75	8.00	10.00
Fall	158.00	158.00	161.00	164.00	172.00	177.00	147.00	147.00	169.00	184.00	15	75	9.81	12.27
Sullivan's School of Karate	49.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	11	45	6.06	4.55
<b>Tae Kwon Do</b>														
Winter	110.00	110.00	120.00	120.00	125.00	125.00	125.00	120.00	120.00	150.00	12	40	18.75	12.50
Spring	100.00	100.00	100.00	105.00	105.00	105.00	110.00	110.00	110.00	150.00	10	40	22.50	15.00
Summer	110.00	120.00	100.00	105.00	105.00	110.00	100.00	100.00	110.00	150.00	10	40	22.50	15.00
Fall	160.00	150.00	160.00	160.00	165.00	165.00	160.00	160.00	160.00	150.00	15	40	15.00	10.00
<b>True Hero</b>														
Winter	-	69.00	69.00	69.00	69.00	69.00	79.00	79.00	-	-	-	-	-	-
Spring	-	69.00	69.00	69.00	69.00	69.00	79.00	79.00	-	-	-	-	-	-
Summer	-	69.00	69.00	69.00	69.00	69.00	79.00	79.00	-	-	-	-	-	-
Fall	-	69.00	69.00	69.00	69.00	69.00	69.00	79.00	-	-	-	-	-	-
Family MMA	-	-	-	-	-	-	129.00	129.00	-	-	-	-	-	-
<b><u>Performing Arts</u></b>														
Ballet - Pre	75.00	78.00	80.00	82.00	84.00	86.00	89.00	83.00	85.00	88.00	13	45	9.03	6.77
Ballet - Youth	97.00	103.00	106.00	109.00	112.00	115.00	118.00	110.00	111.00	114.00	13	60	8.77	8.77
Chicago's #1 Drumming	72.00	-	-	-	-	-	-	-	-	-	-	-	-	-

### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Creative Movement/Fairytale Dance	75.00	78.00	80.00	82.00	84.00	86.00	89.00	83.00	85.00	88.00	13	45	9.03	6.77
Dance Intensive Camp	75.00	69.00	71.00	71.00	-	-	-	-	-	-	-	-	-	-
Guitar Lessons - Private	168.00	185.00	185.00	185.00	-	-	-	-	-	-	-	-	-	-
Inspire Dance	-	-	-	-	-	-	290.00	306.00	308.00	318.00	27	60	11.78	11.78
Intro To Ballroom Dance	72.00	72.00	-	-	-	-	-	-	-	-	-	-	-	-
Jazz and Tap	97.00	103.00	106.00	109.00	112.00	115.00	118.00	110.00	111.00	114.00	13	60	8.77	8.77
Just Jazz	97.00	103.00	106.00	109.00	112.00	115.00	118.00	110.00	111.00	114.00	13	60	8.77	8.77
Little Ukelele	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	39.00	4	30	19.50	9.75
Movin' & Shakin'	50.00	53.00	55.00	57.00	57.00	58.00	60.00	60.00	60.00	62.00	13	30	9.54	4.77
Music Together	174.00	174.00	179.00	179.00	184.00	185.00	187.00	189.00	189.00	193.00	8	45	32.17	24.13
Parent/Tot Dance	50.00	53.00	55.00	57.00	57.00	58.00	60.00	60.00	60.00	60.00	13	30	-	-
Performing Troupe	97.00	103.00	106.00	109.00	112.00	115.00	-	-	-	-	-	-	-	-
Piano Instruction (30 min)	105.00	105.00	105.00	109.00	105.00	105.00	105.00	105.00	105.00	105.00	4	30	52.50	26.25
Pom Pon Class	97.00	103.00	106.00	109.00	112.00	115.00	118.00	110.00	111.00	114.00	13	60	8.77	8.77
Pre Tap & Jazz	75.00	78.00	80.00	82.00	84.00	86.00	89.00	110.00	111.00	114.00	13	60	8.77	8.77
Street Dance	97.00	103.00	106.00	109.00	112.00	115.00	118.00	110.00	111.00	114.00	13	60	8.77	8.77
Tap-Adult	36.00	36.00	-	-	-	-	-	-	-	-	-	-	-	-
Twirling Toddlers	50.00	53.00	55.00	57.00	57.00	58.00	60.00	60.00	60.00	62.00	13	30	9.54	4.77
Uke your favorite Song	-	-	-	-	-	-	-	50.00	50.00	50.00	4	30	25.00	12.50
Voice Instruction	75.00	75.00	75.00	-	-	75.00	75.00	75.00	-	105.00	4	30	52.50	26.25
<b>Rental Locations</b>														
<b>Athletic Fields</b>														
Baseball & Softball Field-Per Hour	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	30.00	1	60	30.00	30.00
Premier Field (14,15,17,18)-Per Hour	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	40.00	1	60	40.00	40.00
Bases Rental - Per Rental	25.00	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	35.00	-	-	-	-
Field Lights - Per Hour	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	1	60	20.00	20.00
Concession Permit - Per Use	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	35.00	50.00	-	-	-	-
Cross Country Meet	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	1	60	100.00	100.00
Football Field - Per Game	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	165.00	-	-	-	-
Field Lining-Per Use	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	-	-	-	-
Football Field - Per Hour	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	55.00	-	-	-	-
Glenbard East Turf Field - Per Hour	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	65.00	1	60	65.00	65.00
With Lights - Per Hour	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	105.00	1	60	105.00	105.00
Pleasant Lane Gym - Per Hour	75.00	75.00	75.00	75.00	75.00	50.00	50.00	50.00	50.00	55.00	1	60	55.00	55.00
Sand Volleyball Court - Per Hour	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	20.00	1	60	20.00	20.00
Tennis Court - Per Hour	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	20.00	1	60	20.00	20.00
Garden Plots	41.00	41.00	42.00	42.00	43.00	44.00	45.00	50.00	55.00	55.00	-	-	-	-
Lilacia Weddings				420.00	424.00	430.00	445.00	450.00	475.00	475.00	-	-	-	-
<b>Lagoon Center</b>														
Weekday	31.00	33.00	34.00	35.00	36.00	37.00	39.00	42.00	44.00	46.00	1	60	46.00	46.00
Weekend	46.00	48.00	49.00	50.00	51.00	52.00	54.00	58.00	61.00	64.00	1	60	64.00	64.00
<b>Log Cabin</b>														
Weekday	31.00	33.00	34.00	35.00	36.00	37.00	39.00	42.00	44.00	46.00	1	60	46.00	46.00
Weekend	46.00	48.00	49.00	50.00	51.00	52.00	54.00	58.00	61.00	64.00	1	60	64.00	64.00
<b>Lombard Community Building</b>														
Room 1 Weekday	34.00	36.00	37.00	38.00	39.00	40.00	45.00	49.00	52.00	55.00	1	60	55.00	55.00
Room 1 Weekend	65.00	68.00	70.00	72.00	74.00	76.00	80.00	86.00	90.00	95.00	1	60	95.00	95.00

### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Room 2 Weekday	25.00	26.00	27.00	28.00	29.00	30.00	32.00	35.00	37.00	39.00	1	60	39.00	39.00
Room 2 Weekend	41.00	43.00	44.00	47.00	48.00	50.00	52.00	56.00	59.00	62.00	1	60	62.00	62.00
Kitchen (flat rate)	25.00	25.00	26.00	27.00	28.00	30.00	35.00	38.00	40.00	42.00	-	-	-	-
Alcohol Permit (flat rate)	87.00	87.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	110.00	-	-	-	-
<b>Picnic Sites (dawn-dusk)</b>														
Lagoon Shelter	78.00	82.00	84.00	87.00	90.00	93.00	95.00	103.00	108.00	113.00	-	-	-	-
Lilacia Shelter	78.00	82.00	84.00	87.00	-	-	-	-	-	-	-	-	-	-
Lombard Common Picnic Site	46.00	48.00	49.00	50.00	52.00	53.00	55.00	59.00	62.00	65.00	-	-	-	-
Lombard Common Shelter	100.00	105.00	108.00	111.00	114.00	115.00	118.00	127.00	133.00	140.00	-	-	-	-
Madison Meadow Picnic Site	46.00	48.00	49.00	50.00	52.00	53.00	55.00	59.00	62.00	65.00	-	-	-	-
Madison Meadow Shelter	100.00	105.00	108.00	111.00	114.00	115.00	118.00	127.00	133.00	140.00	-	-	-	-
Sunset Knoll Recreation Center	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	21.00	1	60	21.00	21.00
<b>LGC Clubhouse</b>														
Weekday	31.00	33.00	34.00	35.00	36.00	37.00	39.00	42.00	44.00	46.00	1	60	46.00	46.00
Weekend	46.00	48.00	49.00	50.00	51.00	52.00	54.00	58.00	61.00	64.00	1	60	64.00	64.00
Alcohol Permit (flat rate)	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	40.00				
<b>Seniors</b>														
55 Alive	14.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	25.00	25.00	2	240	3.13	12.50
Creative Memories	17.00	17.00	17.00	-	-	-	-	-	-	-	-	-	-	-
Meadowlarks Quilting Club	-	-	-	-	-	-	-	-	-	-	1	60	-	-
<b>Special Events</b>														
Beer Tasting - Lilac	23.00	23.00	23.00	23.00	23.00	30.00	27.00	25.00	25.00	-	-	-	-	-
Daddy/Daughter Dance	12.50	12.50	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	1	120	6.50	13.00
Dance Recital	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	1	120	4.00	8.00
Egg Hunt	-	-	-	-	-	-	-	-	-	-	1	60	-	-
Family Camp Out	10.00	10.00	7.00	7.00	7.00	8.00	8.00	8.00	10.00	10.00	1	540	1.11	10.00
Family Fishing Derby	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	8.00	8.00	1	180	2.67	8.00
Lilac Pancake Breakfast (adult)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	1	120	2.50	5.00
Lilac Pancake Breakfast (child)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	1	120	1.50	3.00
Little Lady Lilac Ball	12.50	12.50	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	1	120	6.50	13.00
Mommy and Me Tea	-	12.00	12.00	12.00	12.00	15.00	15.00	15.00	16.00	18.00	1	120	9.00	18.00
Lunch with the Bunny	10.00	10.00	10.00	12.00	12.00	15.00	15.00	15.00	16.00	18.00	1	60	18.00	18.00
Mom Prom	-	-	-	-	-	13.00	13.00	13.00	13.00	13.00	1	120	6.50	13.00
Polar Express	10.00	12.00	10.00	15.00	15.00	16.00	16.00	16.00	18.00	-	-	-	-	-
Pumpkin Patch	-	-	-	-	-	-	-	-	-	-	1	60	-	-
Turkey Shoot	3.00	3.00	3.00	3.00	3.00	3.00	3.00	-	-	-	1.00	-	1.00	-
Wine Tasting - Lilac	23.00	23.00	23.00	23.00	23.00	30.00	30.00	30.00	30.00	35.00	1	120	17.50	35.00
<b>Special Interest</b>														
Babysitting Training	-	55.00	-	55.00	55.00	70.00	70.00	70.00	80.00	85.00	1	60	85.00	85.00
Birthday Parties @ SKRC	180.00	190.00	200.00	190.00	190.00	195.00	195.00	195.00	225.00	-	-	-	-	-
Financial Planning/Golden Years	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Strategies/Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-
First Aid & CPR	-	-	-	-	95.00	95.00	95.00	95.00	95.00	100.00	1	120	50.00	100.00
Home Alone	-	14.00	14.00	14.00	14.00	16.00	16.00	16.00	20.00	25.00	1	60	25.00	25.00
Intro To Magic	-	20.00	20.00	20.00	20.00	20.00	20.00	20.00	-	-	-	-	-	-
Mother/Daughter Glamour Spa	-	-	29.00	32.00	32.00	32.00	-	-	-	-	-	-	-	-

### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Sign Language	42.00	45.00	45.00	45.00	45.00	45.00	45.00	50.00	-	-	-	-	-	-
Tiny Fingers	33.00	36.00	36.00	36.00	36.00	-	-	-	-	-	-	-	-	-
Winter Pages	19.00	19.00	19.00	-	-	-	-	-	-	-	-	-	-	-
<b>Teens</b>														
All-Nite Ski Trip-Party Only	-	-	75.00	75.00	-	-	-	-	-	-	-	-	-	-
All-Nite Ski Trip-Lesson	-	-	75.00	75.00	-	-	-	-	-	-	-	-	-	-
All-Nite Ski Trip-Lesson & Rental	105.00	-	85.00	85.00	-	-	-	-	-	-	-	-	-	-
Chess Scholars	75.00	75.00	75.00	85.00	85.00	90.00	90.00	98.00	98.00	110.00	6	60	18.33	18.33
Etiquette Classes	-	45.00	22.00	25.00	25.00	25.00	-	-	-	-	-	-	-	-
Jr. High Dances	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	10.00	-	-	-	-	-
Open Gym (Hi-Y)	4.00	4.00	3.00	3.00	3.00	-	-	-	-	-	-	-	-	-
Skateboarding	-	60.00	60.00	65.00	65.00	-	-	-	-	-	-	-	-	-
Stage Stars	-	85.00	85.00	-	-	-	-	-	-	-	-	-	-	-
Trick Or Treat Food Drive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Theatre</b>														
Puppets	-	-	-	-	-	-	-	25.00	25.00	25.00	6	30	8.33	4.17
Acting Class	-	-	-	-	-	-	-	50.00	50.00	60.00	6	45	13.33	10.00
Theatre Production										325.00	20	120	8.13	16.25
<b>Tot/Youth</b>														
Adventures in Art	44.50	46.50	47.00	48.00	50.00	50.00	50.00	50.00	-	53.00	6	60	8.83	8.83
Circus Day	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	9.00	1	90	6.00	9.00
ComputerTots	77.00	77.00	77.00	78.00	82.00	82.00	82.00	82.00	-	-	-	-	-	-
Preschool Science	-	-	15.00	22.00	22.00	25.00	25.00	25.00	25.00	-	-	-	-	-
Science - Youth	-	-	28.00	29.00	29.00	27.00	27.00	28.00	28.00	-	-	-	-	-
Dino Stomp	44.50	46.00	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-
Extreme Art Party	8.00	8.00	8.00	8.00	8.00	-	-	-	-	-	-	-	-	-
Fun-gineering with Simple Machines	77.00	77.00	77.00	78.00	82.00	82.00	82.00	82.00	82.00	-	-	-	-	-
Holiday Candy Wksp	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	1	60	9.00	9.00
Just You & Me Kid	44.50	-	-	-	-	-	-	-	-	-	-	-	-	-
Kid Rock	48.00	48.00	51.00	53.00	56.00	56.00	56.00	60.00	65.00	68.00	6	40	17.00	11.33
Let's Dress Up	44.50	-	-	-	-	-	-	-	-	-	-	-	-	-
Marvelous Mondays	44.50	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-
Messy Arts	-	-	-	-	-	-	-	-	55.00	-	-	-	-	-
Monster Bash	4.75	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	1	60	6.00	6.00
More Than ABC	44.50	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-
Mud & Crud Day	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	1	60	9.00	9.00
One-Two Wonderful	44.50	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-
Parent Tot	-	-	-	-	-	-	-	-	42.00	43.00	5	60	8.60	8.60
Preschool Parties	-	-	-	-	-	-	-	-	8.00	9.00	1	90	6.00	9.00
Preschool Sports	-	-	-	-	-	-	-	-	41.00	42.00	6	45	9.33	7.00
Tot Theme	-	-	-	-	-	-	-	-	51.00	53.00	6	60	8.83	8.83
Under The Big Top	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-	-	-	-
Wacky Painters	44.50	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-
Wacky Wednesdays	44.50	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-
Wee Ones	44.50	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-
Whiz Kids	44.50	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-
<b>Trips</b>														

### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023					
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Chicago Christmas Lights	85.00	-	91.00	93.00	93.00	95.00	95.00	95.00	115.00	140.00	1	360	23.33	95.00	
<b>Visual Arts</b>															
Cartooning For Kids	-	45.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Glitzzy Girls: Daddy & Daughter Jewelry	32.00	32.00	32.00	32.00	32.00	35.00	-	-	-	-	-	-	-	-	-
Open Painting Studio	-	-	-	-	-	-	-	-	-	-	1	120	-	-	
Pottery Youth	-	-	-	55.00	55.00	60.00	62.00	67.00	90.00	90.00	6	90	10.00	15.00	
Watercolor In Nature	27.00	27.00	27.00	-	-	-	-	-	-	-	-	-	-	-	-
<b>Paradise Bay Water Park</b>															
<b>Pool Pass - Resident Early Bird</b>															
Individual Child	66.00	66.00	68.00	70.00	70.00	72.00	76.00	76.00	76.00	78.00	-	-	-	-	
Individual Adult	76.00	76.00	78.00	80.00	80.00	82.00	86.00	86.00	86.00	88.00	-	-	-	-	
Individual Senior	66.00	66.00	68.00	70.00	70.00	72.00	76.00	76.00	76.00	78.00	-	-	-	-	
Family of 2	131.00	131.00	135.00	139.00	139.00	143.00	143.00	143.00	143.00	147.00	-	-	-	-	
Family of 3	170.00	170.00	175.00	180.00	180.00	185.00	194.00	194.00	194.00	200.00	-	-	-	-	
Family of 4	199.00	199.00	205.00	211.00	211.00	217.00	228.00	228.00	228.00	235.00	-	-	-	-	
Family of 5	225.00	225.00	231.00	238.00	238.00	245.00	257.00	257.00	257.00	265.00	-	-	-	-	
Family of 6 or more	252.00	252.00	259.00	266.00	266.00	274.00	288.00	288.00	288.00	297.00	-	-	-	-	
<b>Pool Pass - Resident</b>															
Individual Child	76.00	76.00	78.00	80.00	80.00	82.00	86.00	86.00	86.00	88.00	-	-	-	-	
Individual Adult	89.00	89.00	92.00	95.00	95.00	98.00	103.00	103.00	103.00	105.00	-	-	-	-	
Individual Senior	76.00	76.00	78.00	80.00	80.00	82.00	86.00	86.00	86.00	88.00	-	-	-	-	
Family of 2	139.00	139.00	143.00	147.00	147.00	151.00	151.00	151.00	151.00	155.00	-	-	-	-	
Family of 3	181.00	181.00	186.00	191.00	191.00	197.00	207.00	207.00	207.00	213.00	-	-	-	-	
Family of 4	217.00	217.00	223.00	230.00	230.00	237.00	249.00	249.00	249.00	256.00	-	-	-	-	
Family of 5	249.00	249.00	256.00	264.00	264.00	272.00	286.00	286.00	286.00	294.00	-	-	-	-	
Family of 6 or more	283.00	283.00	291.00	300.00	300.00	309.00	324.00	324.00	324.00	334.00	-	-	-	-	
<b>Pool Pass - Non-Resident</b>															
Individual Child	103.00	103.00	106.00	109.00	109.00	112.00	118.00	118.00	118.00	132.00	-	-	-	-	
Individual Adult	128.00	128.00	132.00	136.00	136.00	140.00	147.00	147.00	147.00	158.00	-	-	-	-	
Individual Senior	103.00	103.00	106.00	109.00	109.00	112.00	118.00	118.00	118.00	132.00	-	-	-	-	
Family of 2	203.00	203.00	209.00	215.00	215.00	221.00	221.00	221.00	221.00	233.00	-	-	-	-	
Family of 3	268.00	268.00	276.00	284.00	284.00	293.00	308.00	308.00	308.00	320.00	-	-	-	-	
Family of 4	310.00	310.00	319.00	328.00	328.00	338.00	355.00	355.00	355.00	384.00	-	-	-	-	
Family of 5	352.00	352.00	362.00	373.00	373.00	384.00	403.00	403.00	403.00	441.00	-	-	-	-	
Family of 6 or more	395.00	395.00	407.00	419.00	419.00	432.00	452.00	452.00	452.00	501.00	-	-	-	-	
<b>Rentals - Paradise Bay Water Park</b>															
<b>Basic (100 people; 2 hours)</b>															
Turtle Cove(per hour)	55.00	58.00	60.00	62.00	64.00	65.00	100.00	100.00	100.00	100.00	-	-	-	-	
Concessions Staff (2 hours)	-	-	-	-	-	-	-	-	-	150.00	-	-	-	-	
Dolphin Cove(2 hours)	106.00	111.00	114.00	114.00	117.00	120.00	150.00	150.00	150.00	150.00	-	-	-	-	
Tropical Terrace	55.00	58.00	60.00	62.00	64.00	65.00	65.00	65.00	65.00	65.00	-	-	-	-	
Kiddie Package	133.00	139.00	143.00	147.00	151.00	155.00	185.00	185.00	185.00	200.00	-	-	-	-	
Entire Facility(100 people; 2 hrs)		529.00	544.00	560.00	576.00	595.00	595.00	595.00	650.00	725.00	-	-	-	-	
Over 100 Swimmers(per 50 people)	36.00	42.00	43.00	44.00	45.00	50.00	60.00	60.00	65.00	65.00	-	-	-	-	
<b>Rentals - Paradise Bay Water Park Non Res</b>															
<b>Basic (100 people; 2 hours)</b>															
Turtle Cove(per hour)	55.00	58.00	60.00	62.00	64.00	65.00	100.00	100.00	150.00	150.00	-	-	-	-	
Concessions (2 hours)	-	-	-	-	-	-	-	-	-	150.00	-	-	-	-	

### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Dolphin Cove(2 hours)	106.00	111.00	114.00	114.00	117.00	120.00	150.00	150.00	250.00	250.00	-	-	-	-
Tropical Terrace	55.00	58.00	60.00	62.00	64.00	65.00	65.00	65.00	75.00	65.00	-	-	-	-
Kiddie Package	133.00	139.00	143.00	147.00	151.00	155.00	185.00	185.00	300.00	300.00	-	-	-	-
Entire Facility(100 people; 2 hrs)		529.00	544.00	560.00	576.00	595.00	595.00	595.00	800.00	900.00	-	-	-	-
Over 100 Swimmers(per 50 people)	36.00	42.00	43.00	44.00	45.00	50.00	60.00	60.00	65.00	65.00	-	-	-	-
<b><u>Paradise Bay Water Park Continued</u></b>														
Daily Fee - Resident														
Adult - Before 5pm	9.00	9.00	10.00	10.00	10.00	10.00	10.00	10.00	11.00	11.00	-	-	-	-
Child/Senior - Before 5pm	6.00	6.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	8.00	-	-	-	-
Adult - After 5pm	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	-	-	-	-
Child/Senior - After 5pm	5.00	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	-	-	-	-
Daily Fee - Non-Resident														
Adult - Before 5pm	14.00	14.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	17.00	-	-	-	-
Child/Senior - Before 5pm	12.00	12.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	15.00	-	-	-	-
Adult - After 5pm	11.00	11.00	12.00	12.00	12.00	12.00	12.00	12.00	13.00	14.00	-	-	-	-
Child/Senior - After 5pm	8.00	8.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	11.00	-	-	-	-
<b><u>Lombard Golf Course</u></b>														
Monday-Friday 12:30pm - 9-Hole Fee														
Resident Adult	15.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	17.00	-	-	-	-
Resident Senior	14.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	-	-	-	-
Youth	10.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00	-	-	-	-
Non-Resident Adult	18.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	20.00	-	-	-	-
Non-Resident Senior	17.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	19.00	-	-	-	-
6-Hole Fee				12.00	12.00	12.00	12.00	12.00	12.00	13.00				
Monday-Thursday Mid-Day Special						10.00	10.00	10.00	11.00	12.00				
Youth w/paying adult during select times							Free	Free	Free	Free				
Saturday-Sunday 9-Hole Fee														
Resident Adult	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	19.00	-	-	-	-
Resident Senior	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	19.00	-	-	-	-
Youth	10.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00	-	-	-	-
Non-Resident Adult	20.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	22.00	-	-	-	-
Non-Resident Youth/Senior	20.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	22.00	-	-	-	-
Special Rate Discount	(2.00)	(2.00)	(2.00)	(2.00)	(2.00)	(2.00)	(2.00)	(2.00)	(2.00)	(2.00)	-	-	-	-
Youth w/paying adult during select times							Free	Free	Free	Free				
Gas Cart (1 rider)	8.00	9.00	9.00	9.00	9.00	9.00	10.00	11.00	11.00	11.00	-	-	-	-
Gas Cart (2 riders)	16.00	17.00	17.00	17.00	18.00	18.00	20.00	22.00	22.00	22.00	-	-	-	-
Gas Cart (6 hole)				6.00	6.00	6.00	7.00	8.00	8.00	8.00	-	-	-	-
Hand Cart	3.50	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.00	4.00	-	-	-	-
Club Rental	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	-	-	-	-
Outing Shotgun Start Fee	-	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	-	-	-	-
Foot Golf		10.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-
Foot Golf Special		5.00	5.00	5.00	5.00	5.00	-	-	-	-	-	-	-	-
Foot Golf Ball Rental		5.00	5.00	5.00	5.00	5.00	-	-	-	-	-	-	-	-
<b><u>Madison Meadow Athletic Center</u></b>														
Annual Membership														
Resident Adult				2018 Early Bird 240.00	264.00	264.00	264.00	264.00	276.00	276.00	-	-	-	-
Youth/Senior				144.00	168.00	168.00	168.00	168.00	180.00	180.00	-	-	-	-
Track Only				50.00	50.00	50.00	50.00	50.00	60.00	60.00	-	-	-	-

### Lombard Park District Fee History

	2014	2015	2016	2017	2018	2019	2020	2021	2022	Proposed 2023				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Couple				372.00	408.00	408.00	408.00	408.00	432.00	432.00	-	-	-	-
Family				480.00	528.00	528.00	528.00	528.00	556.00	556.00	-	-	-	-
Monthly Membership														
Adult					35.00	35.00	35.00	35.00	35.00	35.00	-	-	-	-
Youth/Senior					25.00	25.00	25.00	25.00	25.00	25.00	-	-	-	-
Daily Fees														
Full Facility											-	-	-	-
Adult					7.00	7.00	7.00	7.00	7.00	8.00	-	-	-	-
Youth/Senior					5.00	5.00	5.00	5.00	5.00	6.00	-	-	-	-
Open Gym											-	-	-	-
Adult					5.00	5.00	5.00	5.00	5.00	6.00	-	-	-	-
Youth/Senior					3.00	3.00	3.00	3.00	3.00	4.00	-	-	-	-
Group Fitness											-	-	-	-
Resident (10 weeks)					56.00	56.00	56.00	56.00	65.00	70.00	10	45	9.33	7.00
Non-Resident (10 weeks)					71.00	71.00	71.00	71.00	80.00	90.00	10	45	12.00	9.00
Member (10 weeks)					30.00	30.00	30.00	30.00	40.00	50.00	10	45	6.67	5.00
Daily Drop-In Resident					7.00	7.00	7.00	7.00	8.00	8.00	1	45	10.67	8.00
Daily Drop-In Member					4.00	4.00	4.00	4.00	5.00	6.00	1	45	8.00	6.00
Unlimited Group Fitness Add-On					120.00	120.00	120.00	120.00	132.00	132.00	-	-	-	-
Facility Rentals														
One Full Gym					50.00	50.00	50.00	50.00	50.00	60.00	1.00	60.00	60.00	60.00
1/2 Gym					35.00	35.00	35.00	35.00	35.00	40.00	1.00	60.00	40.00	40.00
Entire Gym					100.00	100.00	100.00	100.00	100.00	120.00	1.00	60.00	120.00	120.00
Affiliate One Full Gym					35.00	35.00	35.00	35.00	35.00	40.00	1.00	60.00	40.00	40.00
Batting Cage Flat Rate Add					25.00	25.00	25.00	25.00	25.00	25.00	-	-	-	-
Personal Training - Private														
8 Sessions	287.00	287.00	295.00	295.00	304.00	320.00	320.00	320.00	320.00	330.00	8	60	41.25	41.25
4 Sessions	163.00	163.00	168.00	168.00	173.00	178.00	178.00	178.00	178.00	190.00	4	60	47.50	47.50
1 Session	45.00	45.00	46.00	46.00	47.00	48.00	48.00	48.00	48.00	52.00	1	60	52.00	52.00
Personal Training - Semi-Private (2 participants)														
8 Sessions	390.00	390.00	402.00	402.00	414.00	464.00	464.00	464.00	464.00	480.00	8	60	60.00	60.00
4 Sessions	214.00	214.00	220.00	220.00	226.00	260.00	260.00	260.00	260.00	280.00	4	60	70.00	70.00
1 Session	65.00	65.00	65.00	65.00	67.00	70.00	70.00	70.00	70.00	85.00	1	60	85.00	85.00



**Statistical Section**

	Table
Capital Asset Statistics by Function/Program	1
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**Lombard Park District**  
Statistic Table Descriptions

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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 Assets 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 built a new facility, Paradise Bay Water Park, in 2009 which replaced a 53 year old pool.

**Table 5 Lombard Golf Course Total Rounds**

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

**Table 6 & 7 Demographic and Economic Statistics**

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

**Table 8 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

<b><u>Function/Program</u></b>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
<b>Parks and Recreation</b>											
Acreage	458	458	458	458	458	458	458	458	458	458	458
Playgrounds	18	17	17	17	17	17	17	17	17	17	17
Basketball courts	7	7	7	7	7	7	7	7	7	7	7
Baseball/softball diamonds	22	22	22	22	22	22	22	22	22	22	22
Soccer/football fields	16	16	16	16	16	16	16	16	16	16	16
Pickleball Courts	3	0	0	0	0	0	0	0	0	0	0
Athletic center	1	1	1	1	1	0	0	0	0	0	0
Community centers	4	4	4	4	4	4	4	4	4	4	4
Aquatic center	1	1	1	1	1	1	1	1	1	1	1

In 2018, the new Madison Meadow Athletic Center opened

In 2022, the Four Seasons Park Project included the addition of three pickleball courts and a ninja course

Source: Park District Records

**Lombard Park District**  
Government Employees by Function/Program

<u>Function/Program</u>	<u>Full Time Employees as of December 31st</u>										
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
	<u>Budget</u>										
Administration	7.5	7.5	7.5	7.5	8	8	8	8	8	7	7
Recreation	13	13	13	12	13	13	11	10	10	10	10
Golf Course	1	1	1	1	1	1	1	1	1	1	1
Maintenance	13.5	13.5	13.5	12.5	12	13	13	14	13	13	13
<b>Total Full Time</b>	<b>35</b>	<b>35</b>	<b>35</b>	<b>33</b>	<b>34</b>	<b>35</b>	<b>33</b>	<b>33</b>	<b>32</b>	<b>31</b>	<b>31</b>

	<u>Full Time Equivalent Employees (Part-time) as of December 31st</u>										
	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
	<u>Budget</u>										
Administration	0.5	0.5	0.0	0.0	1.5	0.5	0.5	0.5	0.5	1.0	0.5
Recreation	41.5	38.5	31.0	24.0	40.0	40.0	25.0	25.0	24.0	22.5	24.5
Golf Course	5.0	5.0	4.0	3.0	5.0	5.0	5.0	5.0	4.5	5.0	5.0
Maintenance	18.0	16.0	15.0	8.5	15.0	15.0	14.0	14.0	15.0	13.0	12.5
<b>Total Full Time Equivalent</b>	<b>65.0</b>	<b>60.0</b>	<b>50.0</b>	<b>35.5</b>	<b>61.5</b>	<b>60.5</b>	<b>44.5</b>	<b>44.5</b>	<b>44.0</b>	<b>41.5</b>	<b>42.5</b>
<b>Total</b>	<b>100.0</b>	<b>95.0</b>	<b>85.0</b>	<b>68.5</b>	<b>95.5</b>	<b>95.5</b>	<b>77.5</b>	<b>77.5</b>	<b>76.0</b>	<b>72.5</b>	<b>73.5</b>

Source: Lombard Park Districts Human Resource Department

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

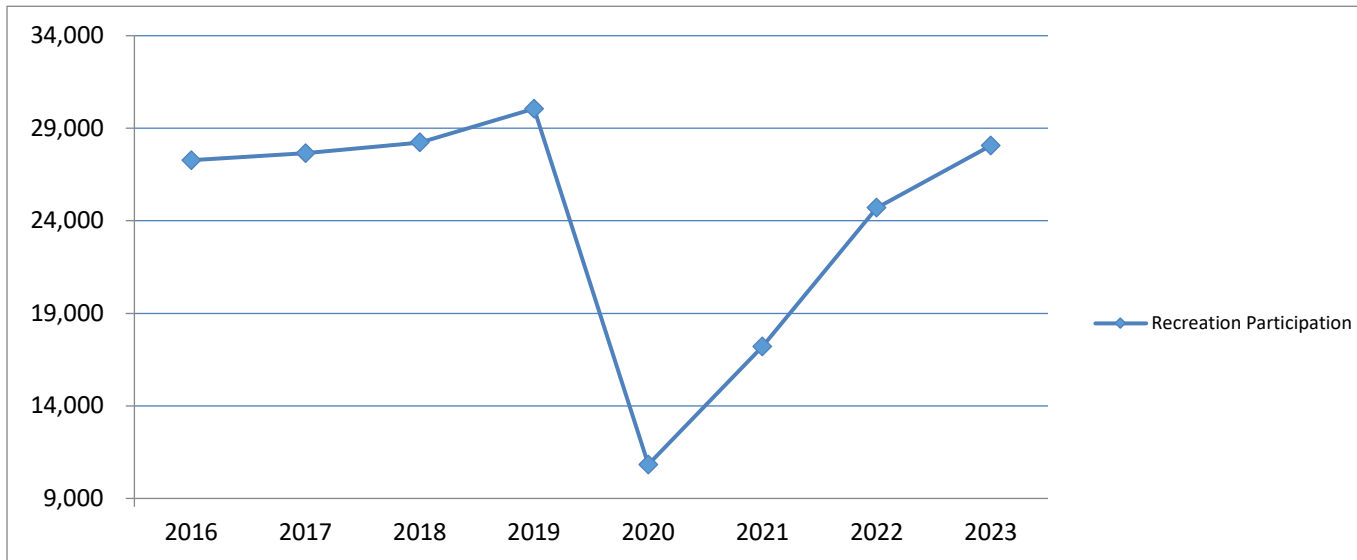
The increase in the Recreation Fund in 2018 relate to the opening of a new recreation center and offering a before and after school program for School District #44.

### Lombard Park District Recreation Participation

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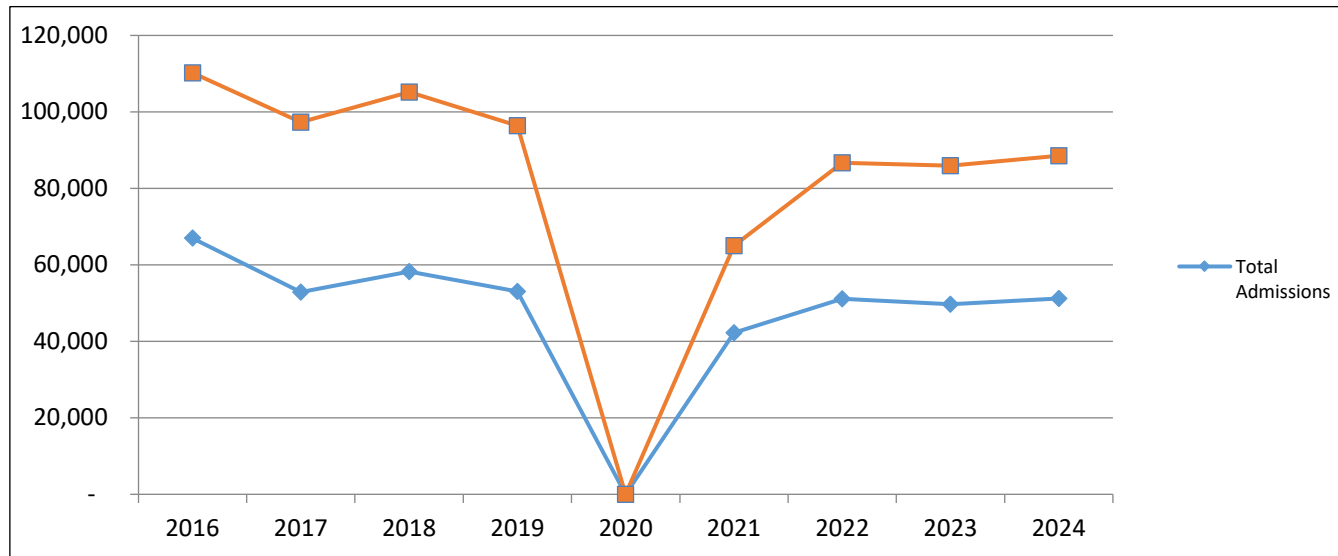
<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
27,266	27,646	28,228	30,058	10,827	17,208	24,705	27,250	28,068	28,910

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**Lombard Park District**  
Pool Admissions & Total Visits

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total Admissions	66,978	52,854	58,218	52,990	-	42,237	51,115	49,670	51,160	52,695
Total Visits	110,206	97,295	105,173	96,411	-	64,987	86,669	85,920	88,498	91,153



Source: Park District Records

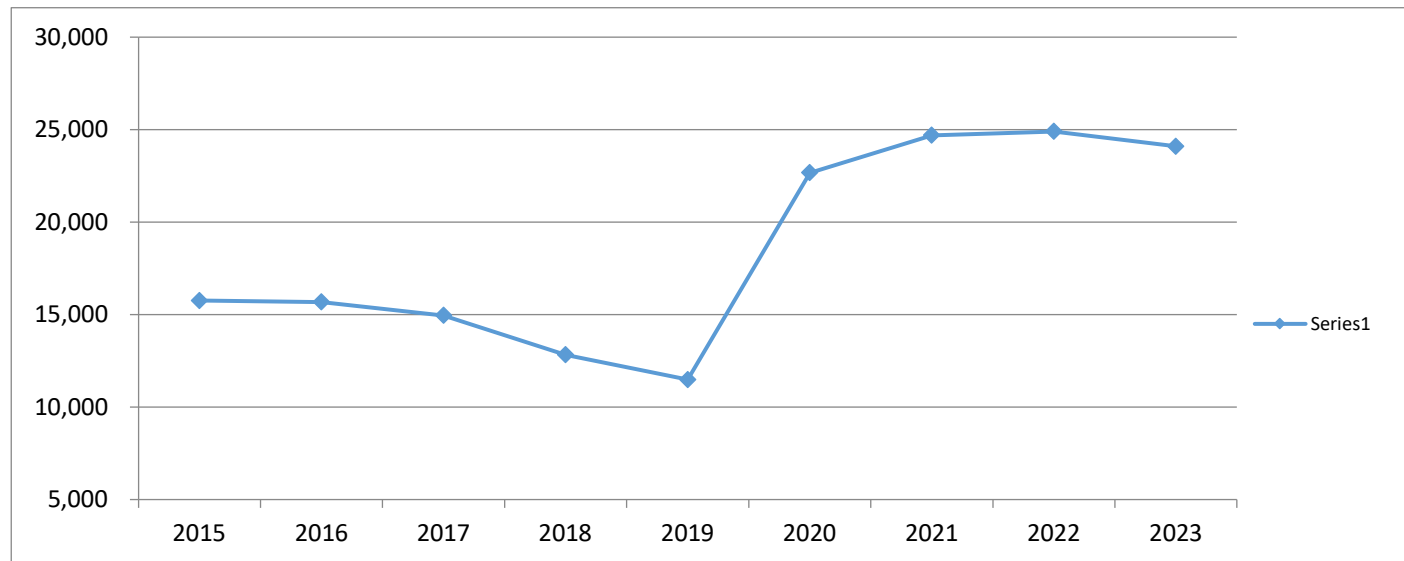
The pool did not open in 2020 due to COVID-19.

2020 is not included 2022, 2023, and 2024 projections.

**Lombard Park District**  
Lombard Golf Course Total Rounds

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<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>
15,759	15,681	14,947	12,827	11,481	22,667	24,690	24,900	24,100	24,000



**Lombard Park District**  
Demographic and Economic Statistics

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<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>
<b>2022</b>	43,891	1,786,803	40,710	37.7	14.2	6,625	3.5%
2021	44,476	1,816,044	40,832	37.7	14.2	6,421	5.8%
2020	43,998	1,796,526	40,832	37.7	14.2	6,417	10.4%
2019	43,904	1,721,827	39,218	37.9	14.2	6,412	3.2%
2018	43,395	1,649,923	38,021	40.5	13.2	6,455	2.9%
2017	43,395	1,649,923	38,021	40.5	13.2	6,610	3.9%
2016	43,395	1,649,923	38,021	40.5	13.2	6,883	4.6%
2015	43,395	1,649,923	38,021	39.1	13.2	6,730	5.3%
2014	43,395	1,649,923	38,021	39.1	13.2	6,895	5.6%
2013	43,395	1,649,923	38,021	39.1	13.2	7,009	7.8%
1998	40,870	1,291,982	31,612	33.3	12.9	5,246	3.1%

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



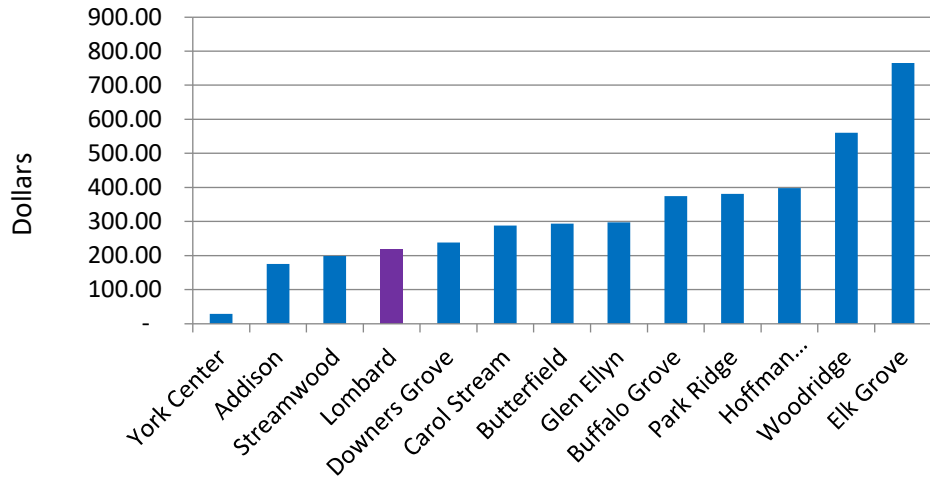
**Lombard Park District**  
Demographic and Economic Statistics

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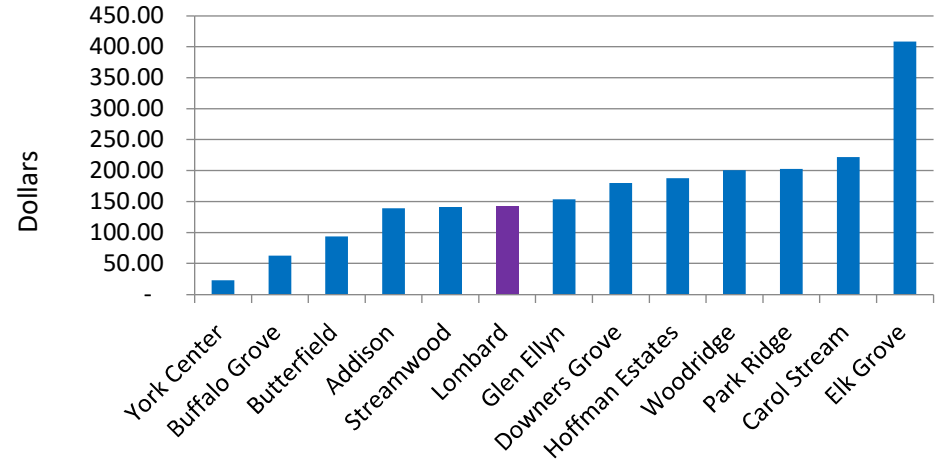
Total Population		43,891
	Male	48.20%
	Female	51.80%
Lombard Golf Course Total Rounds	African American	4.80%
	Asian	12.60%
	Hispanic	9.06%
	White	76.90%
	Other	-3.36%
	Average Household Size	3.30
	Households with one or more people under 18 years	20.40%
	Households with one or more people 65 years and over	15.70%
	Total Housing Units	18,203
	Occupied	94.00%
	Vacant	6.00%
	Owner Occupied	69.80%
	Renter Occupied	30.20%
	Median Home Value	\$ 264,300

Sources: Bureau of Census, Towncharts.com, datausa.com, and the Village of Lombard.  
<https://censusreporter.org/>

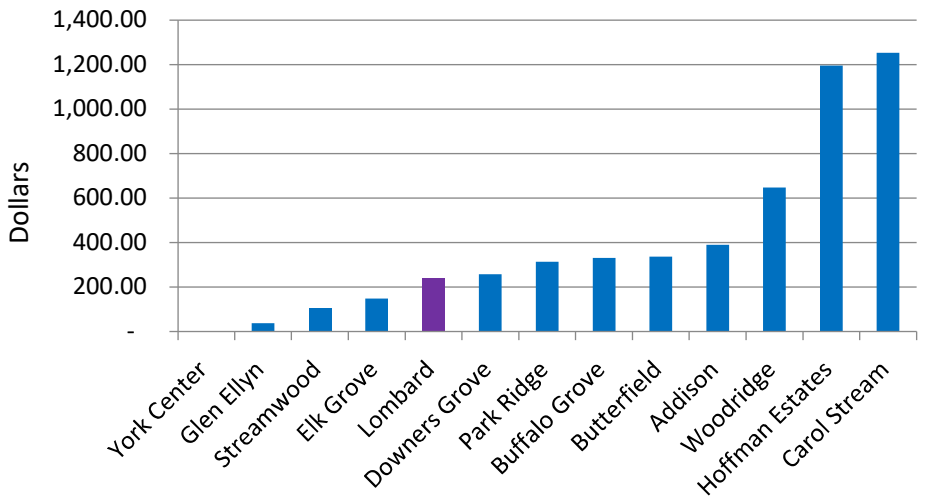
### Budget Expense per Capita



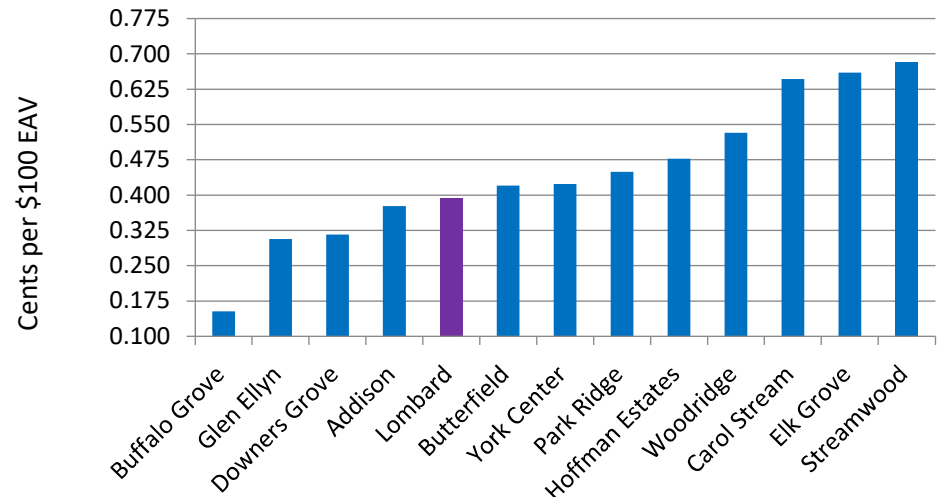
### Tax Proceeds per Capita



### Indebtedness per Capita



### Tax Rate



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#	2022 Goals & Objectives	Staff			Notes
			November	December	
1	Research field boxes for baseball fields 17 & 18. (11/22)	Houston	X		Investigating field boxes to purchase.
2	Develop a program manual for part-time and full-time Travel Softball. (11/22)	Houston	X		In progress. Will be complete by December for Travel Softball.
3	Research interior improvements to the Clubhouse. (11/22)	Ingram	X		
4	Update training and develop a daily checklist for MMAC building attendants. (11/22)	McKinnon	X		
5	Host an annual MMAC all-staff meeting/training. (11/22)	McKinnon	X		Set for a November date.
6	Offer winter soccer training opportunities. (11/22)	Pawlak	X		
7	Get the asset database up to date and current to include any and all assets not currently included. (12/22)	Ramirez Brennan		X	In Progress - There are a few assets to update for 2022.
8	Develop athletic field maintenance procedures for volunteer coaches and staff for Youth/Travel Softball and Adult Softball/Baseball. (12/22)	Houston		X	In progress.
9	Influence a positive, team oriented atmosphere when continuing to training staff on RecTrac recreation software. (12/22)	Bartels		X	
10	Hold quarterly team building with early childhood staff. (12/22)	Plomb		X	
11	Provide five educational staff trainings a year to Kiddie Campus staff. (12/22)	Plomb		X	
12	Obtain Risk Management Certification. (12/22) – Rollover	Foerstel		X	Ongoing, attending trainings because PDRMA hasn't develop a curriculum.
13	Implement Frontline's onboarding packets. (12/22) – Rollover	Foerstel		X	BambooHR-to be implemented by the end of the year.

14	Execute staff hiring and enhance preseason training for Youth Basketball staff. (12/22)	Houston		X	
15	Conduct a Youth Basketball volunteer coach training and coach clinic. (12/22)	Houston		X	
16	Install Multi-flow on 8 approach. (12/22)	Ingram		X	
17	Continue to develop a District-wide Brand Identity Manual and distribute to staff to allow for correct brand usage. (12/22)	Corcoran		X	
18	Cross-train parks staff in critical job skills. Identify critical skills within the parks maintenance department. Examples: pool operator, golf course maintenance operations, athletic field, quality turf grass maintenance, and facility maintenance. Train staff accordingly. (12/22) – Rollover	Styburski		X	
19	Add 1 Multi-flow tile to 3 approach. (12/22)	Ingram		X	
20	Attend one Graphic Design Webinar or Conference that enhances Graphic Design skills. (12/22)	Corcoran		X	
21	Install Multi-flow on 4 approach. (12/22)	Ingram		X	
22	Create service oriented opportunities for teens for community service hours. (12/22)	Manheim		X	
23	Continue to have a large presence on social media and increase followers by use of Instagram/Facebook stories and boosted ad posts. (12/22)	Kondraschow Corcoran		X	In progress.
24	Install Multi-flow on 7 approach. (12/22)	Ingram		X	
25	Asset inventory evaluation. (12/22) – Rollover	Chiappetta		X	Staff is working on increasing capital threshold policy prior to conducting an asset inventory evaluation.
26	Update parks maintenance standards. Identify maintenance tasks, operating conditions, and the desired standards for all parks. (12/22) – Rollover	Styburski		X	

27	Optimize lombardparks.com for improved user experience significant changes include creating individual program and special pages and improving navigation. (12/22)	Kondraschow Corcoran		X	In progress. Re-designed Special Events pages.
28	Set up quarterly Sign Audits at Lombard Park District Parks and Facilities to ensure all signage is cohesive and consistent with overall branding of the Lombard Park District. (12/22)	Kondraschow Corcoran		X	In progress.
29	Develop a long term Madison Meadow Athletic Center capital improvements and preventive maintenance plan. (12/22) - Rollover	McKinnon		X	
30	Apply for GFOA popular annual financial report award. (12/22)	Chiappetta		X	Working with GFOA to complete the PAFR.
31	Hold Kiddie Campus Tour Day on a Saturday to entice more families to attend. (1/22)	Plomb	Complete		Complete. Tour Day was held on Saturday, January 22, 9:30-11:30am. A second evening Tour Day was added on March 16, 4:00-6:00pm.
32	Plan and execute a Dance Show, modify if necessary. (3/22)	Plomb	Complete		Complete. The Dance Show was held at Glenard East High School on March 5, 2022.
33	Rebrand and implement a new marketing plan for Paradise Bay Water Park birthday party packages. (3/22)	Perez	Complete		Complete. Party Deck reservations have been introduced.
34	Offer indoor winter training opportunities for in-house Girls Youth Softball. (3/22)	Houston	Complete		Complete.
35	Improve Youth Soccer registration and preseason experience by moving up deadlines by two weeks. This will benefit the team formation process, coach preparation, and parent scheduling. (4/22)	Pawlak	Complete		Complete. Worked with marketing to inform parents of registration timeline. Registration and pre season was moved up two weeks for Spring and Fall soccer which allows extra time for coaches and players to prepare and practice.
36	Purchase one John Deere 324 G Skid Steer for the 2022 season. (4/22)	Ingram	Complete		Purchased and delivered.
37	Attend a Job Fair to promote open positions. (4/22)	Foerstel	Complete		Completed. We scheduled three job fairs during January, February, and March 2022.

38	Replace or repair all machines and equipment in the Paradise Bay Water Park concession stand. (5/22)	Perez	Complete	Completed 5/22.
39	Replace Paradise Bay Water Park gator crossing and tot soft play features. (5/22) – Rollover	Perez	Complete	Complete. Items have been purchased and are on site.
40	Update Lilacia Park Maps and Scavenger Hunt. (5/22)	Corcoran	Complete	Complete.
41	Work with Parks department to develop a planting plan for the course. (6/22)	Ingram Styburski	Complete	Jane Burke completed 6/22.
42	Secure a facility sponsorship for 2 of our 3 facilities (MMAC, PBWP, LGC). (6/22)	Kondraschow	Complete	MMAC- Essentials Dental & Paradise Bay- Grove Dental
43	Replace the lane lines for the lap pool. (6/22)	Perez	Complete	Completed 5/22.
44	Explore possibility of adding a grill on peak times on weekends. (6/22)	Ingram	Complete	Hot dogs were added back to the menu this season and are steamed. Grill is available for outings.
45	Evaluate Paradise Bay Water Park concession offerings and add new menu items. (6/22)	Perez	Complete	Completed 5/22.
46	Revamp Kiddie Campus graduation. (6/22)	Plomb	Complete	Kiddie Campus graduation was held on May 18 and 19. Each Senior Kiddie Campus class held a separate graduation. The ceremony included a new photo presentation of classroom activities for the school year.
47	Paint the exterior of the Clubhouse. (6/22)	Ingram	Complete	Complete.
48	Enhance lifeguard training by offering two indoor certification classes in the offseason. (6/22)	Perez	Complete	Complete. Staff training was offered on-site this year. The last class of the season was held in July. This possibility will be explored next season.
49	Reintroduce babysitting services at the MMAC. (6/22)	McKinnon	Complete	Re-opened June 6 with reservations.
50	Create opening and closing task sheets for athletic site supervisors. (6/22)	Houston	Complete	Complete.
51	Update/revise Code Adam at Sunset Knoll Recreation Center and distribute new training to all staff. (6/22)	Plomb	Complete	Training was updated and distributed to staff May 2022.

52	Provide an additional training to Early Childhood summer season staff to include use of equipment, sanitation, clean-up, playground and sandbox inspection, and allergy training. Expand training to two days. (6/22)	Plomb	Complete	Early Childhood trainings were held on May 24 and June 1.
53	Increase promotion of the 20Club MMAC member retention to achieve a 50% increase in participation. (6/22)	McKinnon	Complete	Twenty individuals have been added since January 2022. Total participants are now at 60.
54	Add two part-time maintenance staff to assist with the grounds, particularly areas around the entrance, clubhouse, patio, and tee signs. (6/22)	Ingram	Complete	Complete.
55	Plan and execute a spring Dance Showcase, modify if necessary. (6/22)	Plomb	Complete	Dance show was held on March 5, 2022 at Glenbard East High School.
56	Work with marketing staff to develop and implement a marketing plan with promotions including the midday special, youth special, and advantage card. (6/22)	Ingram Kondraschow	Complete	This is in progress, a plan has been implemented. Signage is throughout the community, on the course and marketing collateral has been shared with nearby hotels sharing our pricing and specials.
57	Partner with one new media contact or advertising company. (6/22)	Kondraschow	Complete	Manager has began working with Yorktown Center to have advertising at entrance of Yorktown Center. (promoting MMAC, Kiddie Campus, Paradise Bay Water Park)
58	Create a Rentals Jot Form for easy access to potential renters to request availability and rental needs. (6/22)	Kondraschow	Complete	This is complete and doing extremely well!
59	Update menu board at Paradise Bay Water Park for the 2022 season. (6/22)	Kondraschow Corcoran	Complete	Complete. The new menu boards were put up at PBWP at the beginning of the season.
60	Become a Lombard Chamber Member and attend 2-3 networking events in 2022. (8/22)	Kondraschow	Complete	Became a member, attend monthly networking events along with a Women in Business networking group.
61	Enhance Teen Camp by staggering field trip days throughout the summer. (8/22)	Manheim	Complete	Complete. Field Trips will be held on Monday/Tuesdays and Fridays so that regardless of registration option campers get at least one field trip per week.



62	Streamline the organization and paperwork process for Rams Camps. (8/22)	Pawlak	Complete	Manager Pawlak worked with Glenbard East and coaches to get paperwork turned in on time and correctly. Staff will continue to ensure that all camp dates and locations are correct.
63	Improve Day Camp offerings and explore weekly automatic billing. (8/22)	Manheim	Complete	A payment plan option was created for parents. They were able to register for the days they needed and automatic billing was set-up to pay down their balance over time.
64	Develop staff training manual for Adult Softball and Baseball. (8/22)	Houston	Complete	Complete.
65	Research the possibility of offering weekly automatic billing options for Day Camp, similar to Club Rec program. (8/22) – Rollover	Manheim	Complete	Complete. Parents were offered the ability to sign up for a payment plan which provides them with automatic billing.
66	Enhance the Movies and Concerts series by incorporating themed activities before the events begin. (8/22)	Manheim	Complete	Completed. Offered three movies and three concerts at Lilacia Park in addition to one movie at the golf course. Additional activities will be planned in 2023.
67	Task horticulture crew with benchmark waypoints with GPS; memorial trees, memorial benches, monarch weigh stations, and other park amenities. (9/22) – Rollover	Styburski	Complete	Complete.
68	Make enhancements to the Lilac Wine Tasting. (9/22) – Rollover	Manheim	Complete	A small wine tasting was done with a different company this Fall to evaluate if their program would better serve the needs of the Lilac Time Wine Tasting event. Survey results from the Lilac Tasting were shared with the vendor.
69	Revise Adult Softball and Adult Baseball participant manuals. (9/22)	Houston	Complete	Complete.
70	Work with Recreation and Marketing to upload pictures to Webtrac for at least 75% of program activities. (9/22)	Ramirez	Complete	Complete. Team has re-evaluated and decided not to proceed.
71	Research standalone golf tee time software to replace RecTrac. (9/22) – Rollover	Ramirez	Complete	Complete. Attended demonstration for Lightspeed Golf.

72	Research the possibility of transitioning Four Seasons field 22 from a baseball field to a soccer practice field. Work with LBL and Firebirds. (9/22)	McCann	Complete	Staff continues to communicate with affiliate groups regarding this possibility. The park master plan identifies a soccer field for a future phase.
73	Expand golf lesson opportunities with an enhanced focus on youth, beginners, and small groups. (9/22)	Ingram	Complete	Complete. Private and small group lessons were available with gold professional Trev Williams.
74	Develop a MMAC birthday party package for private gym rentals. (9/22) – Rollover	McKinnon	Complete	Trial Party is happening Nov. 6. No space for gym time after during winter. May be a seasonal offering.
75	Plan and implement at least one adult softball tournament marketed primarily to in-house teams. (9/22) – Rollover	Houston	Complete	Complete. Offered in Spring, and did not run. Interest in tournaments is building. Plan to offer again in 2023.
76	Add field trips or in-house entertainment to School Day Off program. (9/22) – Rollover	Manheim	Complete	An in-house field trip will be planned for one day during Thanksgiving Break and one day each week during Winter Break Camp. In-house field trips will be planned for the second half of the school year depending on enrollment numbers.
77	Improve the School Day Off Program and Seasonal Camps by implementing in-house field trips and entertainment. (9/22)	Manheim	Complete	An in-house field trip will be planned for one day during Thanksgiving Break and one day each week during Winter Break Camp. In-house field trips will be planned for the second half of the school year depending on enrollment numbers.
78	Develop end of season survey for Paradise Bay Water Park. (9/22)	Perez	Complete	Completed - Separate surveys were sent out to patrons and staff. Received 133 responses from patrons and 30 from staff.
79	Enhance C.I.T. program by implementing a training program with in-service training. Assign camp leadership staff to work with C.I.T. applicants. Host a “graduation” party at the end of the summer. (9/22)	Manheim	Complete	The CIT program continues to be developed and adjusted based on feedback from participants and parents.
80	Coordinate MMAC wood floor refinishing. (9/22)	McKinnon	Complete	Completed in August 2022.

81	Create a streamlined and electronic process for adult athletic league participants to complete rosters. (10/22)	Houston	Complete	Staff will be utilizing QuickScores for the Fall season.
82	Research communication apps for youth athletic teams and coaches. (10/22)	Houston	Complete	Complete - Utilizing Google Voice and QuickScores
83	Offer a seasonal lunch event for adults. Secure sponsorship. (10/22)	Manheim	Complete	A "Spring Chicken" Lunch was offered in April, and an Oktoberfest Luncheon was offered in October as well as the annual Holiday Lunch in December. Unfortunately, enrollment was low for both the Spring and Fall luncheons and they were canceled. Sponsorship funds secured for these lunches were rolled into Adult Trips.
84	Host a MMAC Open House event in the fall. (10/22)	McKinnon	Complete	Complete. Updated goal to attend various events for MMAC promotion, including Touch - A Truck, Fall Fest and Senior Fair.
85	Expand adult day trips and offer at least 2-3 per season. (10/22)	Manheim	Complete	At least one trip has been offered in every brochure. Four out of the five trips offered in 2022 ran successfully.
86	Continue to grow the Mixed Media program area by obtaining contractual fine arts programs such as Young Rembrandts and Smart Start Art from After School Solutions to provide fine art programming to younger participants. (10/22)	Manheim	Complete	Young Rembrandts Drawing classes have been very successful with sessions running every brochure seasons as of Spring. After School Enrichment Solutions continues to run Smart Start Art, and in house programs such as "Fairy Garden Creation" were offered this summer
87	Have at least one additional staff member become a Certified Park and Recreation Professional. (10/22) – Rollover	McCann	Complete	Six members of staff maintain CPRP certification.
88	Continue to increase green speed by Verticutting, rolling and topdressing more often. Start in early spring and continue throughout the entire season. (10/22)	Ingram	Complete	Complete. Ongoing.

89	Continue to review, makes changes to and implement SKRC office and building hours to better help serve the community, yet maintain fiscal responsibility. (10/22)	Bartels	Complete	Hours will remain the same for the foreseeable future.
90	Repurpose the Sunset Knoll fitness room. Move pool tables from LCB basement to one half of the old fitness space. Develop a multi-purpose room on the other half of the space. (11/22) – Rollover	McCann Styburski	Complete	Space is currently used for storage. Grant pending.
91	Make enhancements to the picture day process for youth sports leagues. (10/22)	Pawlak	Complete	Complete. Picture day ordering is now all online, with no paperwork and a very quick turnaround.
92	Inventory, organize, and replenish sports equipment for Youth Basketball, Soccer, and Softball. (10/22)	Houston Pawlak	Complete	Ongoing. Since prices have gone up and availability has gone down we are continuing to keep an inventory of all sporting equipment.
93	Organize and complete an Ergonomics Assessment in each department of the District. (10/22) – Rollover	Foerstel	Complete	Per Risk Manager Review is consider completed based on our assessments presented September, 2022.
94	Enhance the CPR training program by replacing all CPR manikins. (10/22)	Perez	Complete	Completed 5/22.
95	Attend one Social Media Conference. (10/22)	Kondraschow	Complete	Social Media Marketing 2 Day Workshop provided by SkillPath. Completed 10/5/22.
96	Bring back the Safety Fair and Safety Newsletter. (10/22)	Foerstel	Complete	Safety and Wellness Fair was on October 12.
97	Coordinate a joint affiliate meeting with the Falcons, Firebirds, and LBL in addition to individual meetings. (11/22)	McCann	Complete	Joint affiliate meeting was conducted on 1/19/22.
98	Host a new special discount day or special event at Lombard Golf Course. (11/22)	McCann Kondraschow	Complete	Multiple events have taken place this year at Lombard Golf Course and were successful (Swing into Spring, Movie on the Greens, Wine Tasting, and Soap and Sip class)
99	Research options for enhancements to the tee time booking process. (11/22)	Perez	Complete	Platform updated for 2022 season.
100	Add new delivery or at-home style events like “You’ve Been Egged” and Virtual Trivia Nights. (12/22)	Manheim	Complete	You’ve Been Egged was offered in the Spring with 50 participants. You’ve Been Elfed will be offered for the second year this December.

101	Install Multi flow on 5 approach. (12/22)	Ingram	Complete	Completed Phase 1.
102	Research and expand adult/senior programming. (12/22)	Manheim	Complete	Additional classes such as Wine Tasting program, and a soap making program have been added for Fall and Winter. Staff will continue to build on unique adult focused programs in 2023.
103	Send two Program Managers to complete the PDRMA HELP level one human resources program. (12/22) – Rollover	McCann	Complete	PDRMA is updating the program.
104	Send one Program Manager to the complete the PDRMA HELP level two human resources program. (12/22) – Rollover	McCann	Complete	PDRMA is updating the program.
105	Explore current financial software provider's newest platform for potential upgrade. (12/22)	Chiappetta	Complete	Completed. Will not be upgrading to current software's newest platform. Budgeting for new software vendor with an implementation in 2024.
106	Secure \$28,000 in Sponsorship for 2022. (12/22)	Kondraschow	Complete	\$38,000 has been secured thus far.
107	Create in-house developed new-hire orientation video. (8/22) – Rollover	Foerstel		With the assistance of the marketing team.
108	Facility YouTube videos for Paradise Bay Water Park & Madison Meadow Athletic Center. (9/22)	Corcoran		
109	With Marketing Manager, develop a Kiddie Campus pamphlet to distribute at area events. (9/22)	Plomb		In progress.
110	Research ways to use TimePro for remote clock in/out for satellite staff. (9/22)	Houston	Rollover	In progress, working to utilize TimePro mobile.
111	Update the current Application of Authority to dispose of local records. (10/22)	Brennan	Rollover	Attended a Records Retention Seminar through IGFOA in September, will complete in 2023.
112	Train Spanish speaking employees from the Parks department, to obtain the Pesticide Applicator license. (10/22)	Foerstel	Rollover	Fall project.
113	USPS every Door Direct for Lombard Golf Course to reach our target audience with five miles. (10/22) – Rollover	Kondraschow	Rollover	This is now a 2023 Goal, due to the success of the Course this year.

114	Investigate the need and purpose of a vehicle tracking system. (12/22) – Rollover	Styburski	Rollover	
115	Create new email signatures for Lombard Park District staff members; MMAC, Paradise Bay Water Park, Lombard Golf Course, LPD General. (12/22)	Corcoran	Rollover	
116	Districtwide audit of employees keys. (12/22)	Touzios	Rollover	
117	Complete OSLAD grant project at Four Seasons. (12/22) - Rollover	District	Rollover	Phase I has been completed. The District applied to Phase II and received grant.
118	Encourage staff workplace safety. Enroll and participate in PDRMA online and resident training programs. (12/22) – Rollover	Styburski	Rollover	Ongoing.
119	Establish Lombard Park District Foundation. (12/22) – Rollover	Chiappetta	Rollover	Actively looking for 3-5 members to serve on Foundation.

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# 2023 ANNUAL MARKETING PLAN



*Lombard*  
PARK DISTRICT





# DISTRICTWIDE MARKETING & COMMUNICATIONS PLAN

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## MISSION

Providing recreation opportunities for people to **enjoy life.**

## VISION

Strive to provide exceptional parks and quality recreation opportunities for our community to learn, play and grow.

## PREPARED BY

**Nicole Kondraschow**

*Marketing & Communications Manager*

## DESIGNED BY

**Allie Corcoran**

*Graphic Designer*

# INTRODUCTION

The following marketing plan will give a short summary of the marketing and communications for the Lombard Park District in 2023. This annual working document provides a tool for the Marketing Department to focus on the mission of the District of providing recreation opportunities for people to enjoy life. The Marketing Department within the Lombard Park District is responsible for strategic marketing, public relations and promotions that encourage a consistent brand and image of the District. The information contained in this 2023 Marketing Plan discusses the challenges, goals, and actions to further the Park District brand and increase participation.

## PURPOSE

The purpose of the Lombard Park District Marketing Plan is to offer a guide for the Marketing Department to implement steps to align with marketing objectives and strategies that focus on needs and desires for Lombard Park District customers. The Marketing Plan is an overview of the big picture efforts that are needed to move Lombard Park District forward each year. Every facility or program area has a unique demographic and therefore, various marketing avenues are recommended to help generate the desired outcome of increasing revenue and participation. The Marketing Department creates a plan each year and reviews it throughout the year for adjustments or changes based on new strategies. The District recognizes the need to be flexible with ever-changing marketing opportunities.

*The Lombard Park District believes that marketing is an important part of the overall strategic plan to:*

- Continue to develop and implement an integrated brand identity throughout the Lombard Park District and its facilities
- Provide communication tools that welcome and attract new customers and help retain current customers
- Increase participation and District awareness
- Build strong community alliances through a variety of initiatives

## MARKETING STRUCTURE

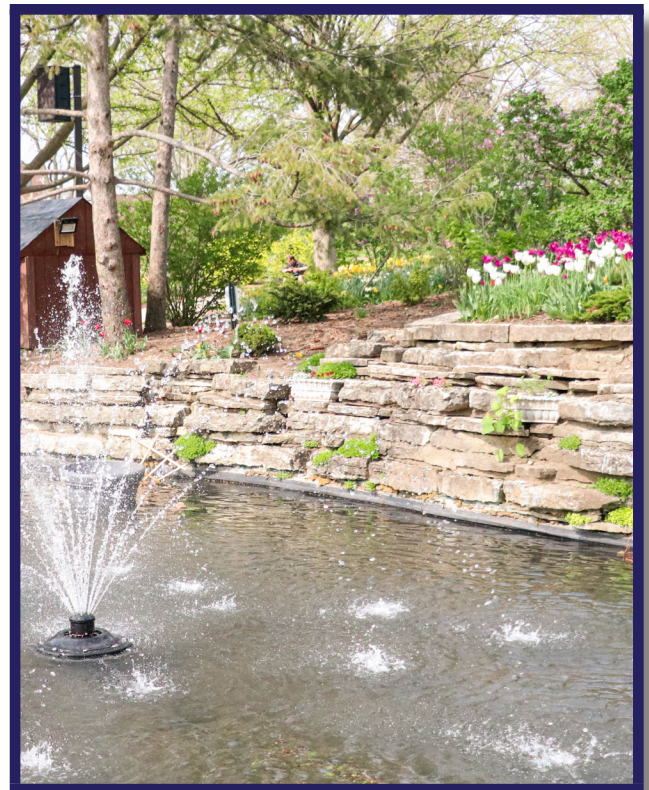
Marketing & Communications is housed under the Administrative Department. The Director of Finance & Personnel manages the Marketing & Communications Manager who in turn manages the Graphic Designer responsible for the design of the web, social, and print collateral as well as photography and videography. The Marketing & Communications Manager is responsible for writing, partnerships press releases, planning, advertising and managing the marketing and communications for the District. The Marketing & Communications team continues to use JotForm, a free online form to create a Marketing Request Form for all program managers that need marketing items from their department. The goal of this form is to keep staff on task in terms of what is needed for each project and make sure deadlines are met. Dropbox is another tool staff rely on to maintain all files, so that both staff members have access to everything. This ensures that files are backed up safely and staff always has access either in the office or remotely. As a final check and balance, the Marketing Department compiles and utilizes a District-wide calendar for all staff to know when projects are scheduled.

## MARKETING GOALS

*Marketing Goals for the Marketing & Communications team for the 2023 year are as follows:*

- Secure \$40,000 in advertising and sponsorship by meeting with businesses and organizations and continue to welcome new potential sponsor
- Continue to develop a District-wide Brand Identity Manual and distribute to staff to allow for correct brand usage
- Create a more user-friendly Paradise Bay landing page with valuable resources for pool guests
- Conduct a survey to residents regarding the printing of seasonal activity guides

Aside from the proposed goals that are placed in the 2023 Annual Operation Budget, the Marketing & Communications team has proposed additional items that are spelled out in this plan.



# DISTRICTWIDE

## BRAND & IDENTITY

Branding is an important tool and something every member of the Lombard Park District staff is responsible for maintaining. It is imperative that everyone makes themselves aware of the basics and follows established design guidelines to maintain the Park District's brand. A consistent voice and grammatical style through a variety of marketing materials the District produces is a big step toward the Lombard Park District appearing consistent, organized and efficient. Graphic Designer and Marketing & Communications Manager plan to complete this manual by the end of 2023.

## WEBSITE

All Lombard Park District websites and respective responsibilities of each website fall under the Marketing Department. Websites include:

- lombardparks.com
- lombardgolfcourse.com
- mmaclombard.com
- lombardlilactime.com

Lombardparks.com contains the online registration component in addition to recreation programs, special events, district news and more. A copy of each seasonal activity guide in an electronic flipbook format is also available online. The website receives a refresh every season to keep a consistent theme with the current activity guide. The Marketing Department continues to make enhancements to this website annually. In 2023, staff plans to refresh each District website with new and updated photographs of programs, facilities, and events. In 2022, individual special event pages were created, and graphics were redesigned for each event and a direct link to register. This has been extremely helpful when advertising specific events. New in 2022, marketing was able to assist with the hiring process by creating an easier and more efficient way to apply for part-time jobs within the district. Digital forms were created for each department with 5-7 questions pertaining to the specific job. This has proved successful as over 200 applicants used this method. To drive traffic to all of the Lombard Park District websites, websites are linked on social media pages, collateral materials, signage and QR codes are displayed throughout facilities.

## SOCIAL MEDIA

Social Media continues to be the hub of where all Lombard Park District information, photos, and news is located. The Marketing Department believes social media activity is the most vital means of communication with patrons today. The following accounts are maintained and operated daily: Facebook, Twitter, Instagram, and YouTube. Marketing continues to be as present as possible on all social media outlets. There are currently 7,444 likes on Facebook, 1,971 followers on Instagram, 1,841 Twitter followers, which is a 24% increase overall in social media followers from 2021. All social media outlets continue to increase as the Marketing Department adds special event photos, parks and recreation related articles, registration reminders, and invitations to Lombard Park District special events. In 2022, the Department created Facebook events for each special event. This generated awareness and was a great indicator on how many people were interested in attending. Facebook events automatically remind attendees the week of and day of the event they are interested in. For 2023, marketing plans to have all Recreation staff participate in social media takeovers where followers will view their specific areas with a more in-depth experience.

## ACTIVITY GUIDE

The seasonal activity guide continues to be the District's number one marketing tool. The guide features photos of program participants along with District parks and facilities. The printing of the activity guide is sent to bid each September for the following year. It is currently mailed to over 21,000 households and displayed at all Lombard Park District facilities each season. For 2023, the District has been approved to utilize a new printing company, KK Stevens Publishing. There are a handful of Park Districts that have switched over to digital only activity guides unless requested otherwise. Lombard Park District Marketing Department plans to explore this option in the future while gauging the success rate of other districts in the surrounding area.



# DISTRICTWIDE

## SIGNAGE & BANNERS

Lombard Park District owns a sign shop where staff prints banners, signs, and bulletin boards. Community banners are hung at Sunset Knoll Recreation Center, Terrace View, Four Seasons, Madison Meadow Athletic Center, and Lombard Golf Course. These banners are used to promote special events, athletic programs, preschool and more. In 2022, the District's sign technician updated several signs at Paradise Bay Water Park and Lombard Golf Course such as menus, rules, and bulletins. By doing signage in-house, this alleviates a huge cost to the District as these can be costly projects. Throughout the year, special event signage, public service announcements, and recreation marketing signage are placed throughout facilities and parks using yard signs, banners, and A-frames. Each year, staff works closely together to make additional improvements to the District. In 2023, Marketing plans to update signage inside each rental facility and making sure branding is cohesive across all facilities.

## ADVERTISEMENTS

The Marketing Manager meets with publication representatives throughout the year to seek new opportunities to advertise Lombard Park District programs, facilities, and special events. Suburban Life, Suburban Family Magazine, Daily Herald, BeLocal, and the Lombardian are publications that the District currently works to reach demographics that best fit each specific purpose. In 2022, the team began working with Smartlite, a digital advertising company that places advertisements on scrolling digital boards at Yorktown Center mall. Marketing advertised the Madison Meadow Athletic Center, Kiddie Campus Preschool and Paradise Bay Water Park. This was extremely successful and will continue in 2023. For Lilac Time, advertising company Blue Channel was a new partner providing the District with digital opportunities on a billboard in Lombard. The team plans to explore opportunities with Blue Channel for other Lombard Park District needs.

## ELECTRONIC COMMUNICATION

The District maintains three platforms to communication with the community: MailChimp, Survey Monkey and JotForm. MailChimp is an email-marketing platform that the District uses to send out monthly e-newsletters for the District and its' facilities. The purpose of e-newsletters is to be an additional marketing push for special events, recreation programming, and to provide facility updates and specials. The Marketing Department continues to send monthly e-newsletters to all active residents featuring special events, programs, and hiring opportunities for the month. They are sent the first of each month to an estimated 17,000 residents and opened by about 4,000. Survey Monkey is an online survey software staff uses to send participants at the end of each program/season. Surveys are sent to Madison Meadow Athletic Center participants, Lombard Golf Course golfers, and Paradise Bay Water Park guests at the end of each season to receive feedback and provide staff the ability to make improvements for the upcoming year. This platform has also been used as a voting tool for new programs such as Holiday and Halloween House Decorating Contests. JotForm is an online form builder that has been used more frequently for online customers and potential job candidates. In 2022, Marketing developed a Rental Request Form through this platform to better assist the Reservationist on rental availability and reserving dates. To alleviate challenges in 2022 with Hiring part-time positions, staff created an easy to complete job application called Quick Apply. A form was created for each facility and department. Over 200 candidates applied through this method.

## MEDIA & NEWS RELEASES

Staff maintains relationships with the media to gain positive press coverage such as Daily Herald and the Lombardian. On a digital stance, Marketing has great relationships with local organizations such as Lombard Chamber of Commerce, Village of Lombard, and Lombard Historical Society. These organizations share social media posts and spread the word of special events each season.



# DISTRICTWIDE

## PARTNERSHIPS

The goals for 2023 are to keep returning sponsors satisfied with their dollars spent with the District, continue to work with large corporate sponsors, and always seek new opportunities for the District and its' sponsors. This can be done through in-kind donations that are used by the District or through a sponsorship fee that would go towards a special event, program, or facility. Currently, the District offers full and half-page advertisements in the activity guide as well as ad space in district-wide e-newsletters. This year, Marketing recruited two facility sponsors for the Madison Meadow Athletic Center and Paradise Bay Water Park. Each year, the Marketing Manager meets with the Dick's Sporting Goods' Marketing Director to discuss equipment needs and in return Lombard Park District promotes a Shop Day weekend offering program participants and staff 20% off their in store and online purchases. In 2022, the Park District received over \$3,250 in Dick's Sporting Goods gift cards for equipment and \$500 as a cash donation from this partnership. On the Partnership and Advertising landing page at lombardparks.com, information has been added regarding opportunities, photos of current sponsors, and testimonials from premier sponsors. 2022 has been a successful year for sponsorships and the team hopes to reach a higher goal for 2023. To achieve this, the Marketing Department will meet with current sponsors by the end of 2022 to create a proposal for each individual business based on their needs and target markets. As stated in the Marketing & Communications goals section, \$40,000 will be secured for 2023 in advertising and sponsorship. To reach the 2023 goal, the Marketing Manager has revamped the 2023 Partnership Program with additional opportunities such as more advertising space in the seasonal activity guides, additional facility sponsorship opportunities, and new special event options. The Marketing Department is excited to share this document with new and existing sponsors.

## INVOLVEMENT

Marketing & Communications staff stay up-to-date on trends by maintaining an IPRA membership, attending several workshops and conferences, and participating in design-related and photography webinars. The Marketing Manager attends PR Power Hour, a community-based marketing group workshop, and meetings to participate in collaborations in Lombard as well as attending networking events through the Lombard Chamber of Commerce. Through the Lombard Chamber of Commerce, the Marketing Department has connected with several businesses that have led to partnerships with the Park District. The team continues to be involved with local organizations.

## PHOTOGRAPHY & VIDEOGRAPHY

Lombard Park District staff prides itself on the use of high-quality photography and videography in publications and all Lombard Park District websites and activity guides. Photographs are taken at least once a week of active programs, special events, and miscellaneous activities at the parks and facilities. Photos are shared on social media, displayed on marketing collateral/signage, and activity guides. Staff will continue to produce video footage in 2023 including the amenities at Madison Meadow Athletic Center and special event recaps.

## LARGE-SCALE SPECIAL EVENTS

### LILAC TIME

This two-week special event is held during the month of May in conjunction with many village entities as well as other Lombard organizations. The District is responsible for developing Lilac Time marketing collateral and website updates at lombardlilacetime.com, which includes a schedule of events, hotel motel information, lilac information and more. Lombardlilacetime.com was developed in 2015 to house all the information in one location. Staff continues to be responsible for updating the website with new information each year. This year, the goal is to increase web traffic by marketing not only to the Lombard area but surrounding towns as well. New this year, the Marketing department worked with a digital advertising company called Blue Channel. A digital billboard was designed and displayed on Roosevelt Road promoting Lilac Time. Staff plans to continue this for 2023 in addition to other local newspapers and magazines to make the community aware of not only Lilac Time, but also new events that will take place throughout the two weeks.

### JINGLE BELL JUBILEE

This holiday kick off community event is held the first Saturday in December and features the tree lighting in Lilacia Park and Santa's arrival among other activities in a variety of locations. This community-wide event involves cross promotion with other community-based organizations. In 2022, Park District staff and the Lombard local organizations have been meeting and planning for a successful event. A full-page ad will be placed in the Lombardian with all local organizations involved with a list of activities that will be taking place the evening of the Jingle Bell Jubilee. In addition to Jingle Bell Jubilee and Holiday Lights in Lilacia Park, the holiday house decorating contest will be returning for its' third year with State Farm- Dave Steinbach as a Premier Sponsor.

# PARADISE BAY WATER PARK

The below information contains the marketing plan for the 2023 season at Paradise Bay Water Park and a brief recap of the 2022 season. The Marketing Department worked in unity with the Facility Manager to create a successful marketing plan for the upcoming season to increase awareness and brand presence of Paradise Bay Water Park (PBWP). To attract new visitors, returning customers and pool passholders, PBWP will focus on a variety of new marketing initiatives throughout the season.

## TARGET MARKETS

### DAILY VISITORS

To attract daily guests, PBWP plans to continue special events, programs and advertise daily admission more prominently throughout the season. Customer Appreciation Days, being one of the special events, is a great opportunity to showcase the facility and its offerings with no admission fee for the evening. Throughout the summer, the team will attract daily visitors by specific advertisements listed below in the “Advertisements” section, in addition to cross promoting at Lombard Park District special events.

### NEW & EXISTING PASSHOLDERS

PBWP will continue to offer a variety of perks for pool passholders throughout the season beginning with the cost savings early bird rate offered starting in March each year. This is a cost savings of up to \$30 per pass. An “End of Season” survey was sent to all pool users in 2022 and passholders appreciated the half hour early entry but expressed interest in extending to a full hour. PBWP staff will continue to promote season passes in unique ways to reach residents and non-residents such as advertisements, special events, and facility signage.

### YOUTH & FAMILIES

The facility strives to be a welcoming, family friendly place to enjoy throughout the summer. PBWP offers a variety of activities and events for youth and families to enjoy the water park regardless of individual interests. Special events such as Rubber Ducky Night and Teen Night amongst many others invite families to visit the facility, play games, and enjoy the water park. Parent & Tot Swim classes, swim lessons, and other special aquatic programming will continue to be offered while keeping up with trends of other aquatic facilities in surrounding towns. According to the 2022 End of Season Survey, the community would like to see the facility offer additional special events. Management and Marketing plan to evaluate this further and add additional programs and special events throughout the season.

### ADULT & SENIOR

PBWP will continue to offer a variety of water aerobics classes throughout the season to increase adult and senior participation. Evening Adult Swim in the Lap Pool is well-received from its members, so continuing this will assist will Adult & Seniors purchasing a pool pass each season. In addition to cross promoting the facility at the Madison Meadow Athletic Center, perhaps offering a Fit N’ Swim special as a perk for members of the MMAC to welcome new guests could be beneficial.



# PARADISE BAY WATER PARK

## MARKETING & COMMUNICATIONS

The Marketing Department will focus on increasing awareness, streamlining staff processes and brand presence throughout Lombard. In 2023, pool marketing initiatives will include utilizing various advertising channels, program guide & cross-promotional marketing along with new opportunities and a hub of general pool information to its' landing page. The main goal in 2023 is to satisfy current pool pass holders while welcoming new guests and passholders to the facility.

## SPONSORSHIP

In early 2022, PBWP recruited long-standing Lombard Park District Sponsor, Grove Dental. This premier sponsorship was \$3,000 for the entire year and Grove Dental's presence was exposed throughout the facility the entire season. PBWP is hopeful to continue this partnership with Grove Dental in 2023. In addition to the Premier Sponsor, Marketing will be adding a \$250 "Booth Sponsor" for any business that would like to visit the facility on any given day. Marketing also plans to recruit local businesses for in-kind donations for 2023 special events.

## CROSS-PROMOTIONAL EFFORTS

Similar to other Lombard Park District facilities, in 2023 PBWP will have a presence at community and Park District special events such as Mutt Strut, Lilac Time, and Fishing Derby. The facility will be promoting pool pass sales and throughout the summer at special events. While promoting PBWP, giveaways and informational materials will be distributed. Throughout the summer, flyers will be distributed at miscellaneous Lombard Park District programs such as summer camp, golf programs, and more. Facility signage will be inside and outside of Lombard Park District facilities as well.

## ADVERTISEMENTS

PBWP will continue to be a main attraction in Lombard this 2023 season by advertising in various and unique ways. Advertisements in local magazines and newspapers such as BeLocal, Lombardian, Suburban Life/Family and Daily Herald will feature PBWP pool pass sales, daily admission, and special events. New in 2022, Marketing implemented advertising at Yorktown Center mall during the months of April and May to advertise pool passes. This advertisement was at the front main entrance of the mall. Staff will consider specialized sales and promotions to entice both residents and non-residents daily admissions and mid-summer pool pass sales. Below are a few ideas being considered:

### Pool Passes

- Percentage discount off pool pass rates halfway through the season.

### Daily Admission

- Special discount for Madison Meadow Athletic Center members (Fit n' Swim)
- Buy 1, Get 1 Free Coupons for short amount of time advertised in local newspaper, social media, etc.



# PARADISE BAY WATER PARK

## SPECIAL EVENTS

The team was thrilled to be open at full capacity the 2022 aquatic season. Customer Appreciation night was a favorite offering free admission to enjoy the facility with raffles, giveaways, vendors, and more. New this year, a Paradise Bay Water Park Special Event Schedule was added to Paradise Bay's landing page with dates and details for each event. This encouraged visitors to save the dates for interested events at the beginning of the season. In 2023, the team plans to stay consistent with the current special event schedule while adding additional special events such as a Root Beer Float Night, Family Game Nights, and more Teen Nights. The Marketing Department will continue to promote these special events in the Activity Guide, on the website, and social media.

## HOTEL/MOTEL GRANT

The Lombard Park District and Village of Lombard have an annual agreement each year to provide free PBWP passes to Lombard hotel guests. This program is funded by the Hotel/Motel tax. The Lombard Park District provides passes to participating hotel managers along with a letter explaining the program and restrictions. Throughout the season, staff keeps track of hotel passes and turns the passes into the Director of Finance and Personnel to become tallied for the season. This program did extremely well this season with over 150 passes redeemed.

## STAFF INVOLVEMENT

As always, the involvement of frontline staff is critical in the marketing and promotion of PBWP from Sunset Knoll registration office selling passes to staff at PBWP working concessions. The goal is to be an inviting facility and staff needs to always remain approachable and friendly. PBWP prides itself on their clean facility, friendly staff and variety of program offerings. Paradise Bay management team and Marketing are already discussing improvements for the 2023 season.





# LOMBARD GOLF COURSE

The information below contains the marketing plan for the 2023 season at Lombard Golf Course (LGC) along with a brief recap on a successful 2022 season. In addition to long-standing elements at LGC such as golf leagues, outings, rentals, and current promotions, staff has included new marketing strategies to make for another great season. To attract new golfers and invite existing golfers back, the LGC team will focus on a clubhouse refresh, encourage customer feedback, and enhance the overall golfer experience.

## TARGET MARKETS

### NEW GOLFERS

To attract new golfers, LGC's marketing goal is to maintain its strong brand and image within Lombard and neighboring communities. Displaying community banners throughout Lombard as well as having LGC promotional items at Lombard Park District special events can assist with this goal as a low-cost marketing initiative. One of the Marketing Department's goals for the past two years was to produce direct mailers to neighboring households of LGC, but this was a high expense and not necessary based on the number of golfers visiting the course each week. For 2023, Marketing does plan to implement this goal by sending out a postcard mailing in May. Sending these out to neighborhoods near the golf course should be a great way to bring in new golfers who have yet to visit the facility. Each year, Marketing has been refreshing the overall look of the clubhouse, assisting in making it a more of a welcoming place to stay and visit. The overall appearance of the clubhouse can assist with bringing in new golfers and providing golfers an exceptional experience from the moment they walk in the door to when they leave.

### CURRENT GOLFERS

To maintain current golfers, an email database is updated monthly. Lombard Golf Course connects with these golfers once a month providing them with facility updates, photos, events, and specials for the month. Facility signage is displayed in the clubhouse to connect with LGC on Facebook and to subscribe to receive e-blasts. Throughout the year, through e-newsletters ad signage staff encourages golfers to visit frequently with the 10-round advantage card that all new golfers receive. This card offers a free round of golf after 10 rounds are played. New in 2022, two raffles were advertised in the clubhouse and on social media. Every round golfed in the months of April and September, golfers would fill out a raffle ticket to win a Yeti cooler and other Lombard Golf Course merchandise. This was extremely well-received and golfers were excited after each round to fill out a ticket.

### OUTINGS

Information regarding outings will be mailed to coordinators of future outings, all Chamber of Commerce businesses, Lombard churches, area 501c3 non-profit organizations and local school districts. The letter will promote the use of LGC as a venue to host fundraising, social outings, and corporate parties. Marketing will continue to promote outings in seasonal activity guides, LGC trifolds, dedicated Facebook posts and community/facility signage.

### LEAGUES

LGC hosts a variety of leagues for men and women of all different play levels. Information pertaining to all these league options is online at [lombardgolfcourse.com](http://lombardgolfcourse.com). The beginning of February, letters to league members are sent. The season letter will include information on LGC opportunities to host an outing, rent the clubhouse, program and events. League members are encouraged to recruit others to join the league. The Marketing Department will continue to promote leagues on social media, promotional materials and staff will be educated to answer all questions about leagues offered at LGC.



# LOMBARD GOLF COURSE

## MARKETING & COMMUNICATIONS

In 2023, Marketing would like to continue to improve the Clubhouse with attractive signage and maintain a strong presence within the golf community and Lombard. As marketing trends continue to shift, staff will continue to stay on top of the various mediums that fit with the golf target market.

## PROMOTIONS

For the past three years, LGC has implemented promotions to assist in bringing golfers back to the course such as the Mid-day and Free Youth Special. These specials are well received by all golfers and will continue to be offered and advertised in 2023. A new special offered in 2022 was the \$5 Weekend Lunch Deal which included a hot dog, chips, and a drink. Advertising for this new special was displayed on small menu frames at each Clubhouse table in addition to social media. This special will continue to be offered. A new incentive for golfers in 2022 was raffles. Any golfer who golfed in the month of April and September were entered in a raffle each time they golfed to win a free Yeti cooler. Staff had over 500 entries each month.

## SPONSORSHIP

For the District-wide 2023 sponsorship program, Marketing revamped the benefits for potential partners to spark interest. Not only will the team offer a Premier Facility Sponsor, but also an opportunity to become a booth vendor providing an affordable rate each day businesses would like to be onsite advertising themselves. Staff believes with the increased amount of traffic at the golf course, businesses will be more inclined to partner with LGC. Some benefits include a branded banner at the main entrance of LGC, business mention on LGC website and Lombard Park District Activity and logo printed on promotional trifold for the 2023 season.

## CROSS-PROMOTIONAL EFFORTS

LGC will continue to seek new ways to cross promote the facility within District special events and programs. In 2023, LGC will be promoted throughout the Madison Meadow Athletic Center with advertisements on the TV monitor, in addition to trifolds featuring LGC's pricing, specials, and other offerings. At Paradise Bay Water Park, LGC will have signage within the facility on a-frames and window decals with the Free Youth Special. Staff will continue to have signage and banners throughout the community of Lombard and have an LGC specific vendor table at spring and summer special events.

## ADVERTISEMENTS

Social media, digital media, traditional print, and email blasts have been extremely successful when advertising the Lombard Golf Course. LGC's presence online plays a large role in driving returning and new customers. Marketing materials will continue to push traffic to lombardgolfcourse.com. On average each month, 6,200 unique web users visit lombardgolfcourse.com. Advertisements in local magazines and newspapers will continue in 2023 such as Suburban Life, Chicagoland Golf and BeLocal. Featuring LGC ads and course listings on golf community websites will be an addition to 2023 advertising such as working with Golf Time Magazine, Golf Time, Golfnow.com, Golfcourseonline.com. LGC related e-blasts were sent frequently with promotions, seasonal updates, and a link to book a tee time. Each e-blast averaged a 33.2% open rate and was sent to the golfer list of over 2,200 contacts. Social media, e-blasts, and cross promotion will also continue to be a method to exposing LGC.



# LOMBARD GOLF COURSE

## SPECIAL EVENTS

LGC has had an exciting season bringing new special events for all ages to the course. Events such as Movie on the Green, Women in Wine Tasting and private lessons are just a few, all of which were extremely successful. Staff plans to have these events return in 2023, while bringing new events to the course. The team would like to continue to make LGC a social environment and host a variety of special events and programming for all ages.

## STAFF INVOLVEMENT

The involvement of frontline staff is critical in the marketing and promotion of LGC. The Marketing & Communications Manager attended the staff training prior to opening day in March 2022. This training was extremely helpful to the Marketing Department as golf frontline staff tends to have more experience with golfers and their preferences. The feedback from staff was valuable and used for making changes for the season and will continue to be in 2023. A new Clubhouse Manager was brought to LGC at the start of the season and has worked with the Marketing Department on making changes to the Clubhouse such as food specials and overall atmosphere of the Clubhouse. The goal for this upcoming season is to be an inviting golf course and starting with welcoming staff.



# MADISON MEADOW ATHLETIC CENTER

The below information contains the actions taken in 2022 to maintain current members and welcome new members into the facility. This also contains the marketing plan for 2023 at the Madison Meadow Athletic Center. The Marketing Department collaborates with the Facility Manager each month to coordinate a month-by-month marketing plan to ensure current members are appreciated and new members are always welcome. This year, the team will focus its' effort on continuing to promote membership retention, welcome pre-covid members back and market new members to the Madison Meadow Athletic Center. Staff will evaluate creative ways to brand our image and product within the community of Lombard and gain visibility among residents.

## TARGET MARKETS

### NEW MEMBERS

In 2023, marketing efforts will continue to welcome in new members and welcome back those who haven't returned since COVID. To welcome members back, the beginning of 2023, staff plan to send out an e-newsletter to those who have not returned providing them with an incentive to come back. To recruit brand new members, the Marketing Department plans to advertise locally, continue to have presence at community and Lombard Park District special events, host open houses, and work with neighboring organizations to assist with promoting this facility.

### CURRENT MEMBERS

MMAC will focus on member retention by providing excellent customer service. MMAC staff will actively solicit member feedback and implement changes to ensure that MMAC exceeds the Lombard community expectations. The facility will continue to send members quarterly e-newsletters to keep them involved and allow for input. In addition, the Marketing Department will encourage reviews on social channels. Members will be encouraged to submit a review to be entered in a MMAC giveaway.

### GYM USERS

The facility's gym has and will continue to be a popular attraction. The goal is to keep regular gym users happy, while making the necessary improvements for newcomers. MMAC communicates effectively on the open gym schedule to make members aware of events and athletic programming. In 2022, to ensure gym users were aware of rules, they were posted at [mmaclombard.com](http://mmaclombard.com) and in 2023, staff plans to produce permanent signage within the facility.

### GROUP FITNESS PARTICIPANTS & PERSONAL TRAINING CLIENTS

MMAC's Group Fitness programming will continue to offer a variety of classes for different interests and various instructors' teaching styles. The goal is to introduce and encourage current MMAC members throughout the year to try a group fitness class when free classes are offered. The Personal Training team will continue to focus on positive customer service while introducing current fitness trends to entice members to retain their memberships or encourage non-members to join the MMAC. Throughout the year, staff will continue to share the group fitness schedule on social media, website, and in each e-newsletter. During the months of October and January there will be a focus on Personal Training.



# MADISON MEADOW ATHLETIC CENTER

## MARKETING & COMMUNICATIONS

MMAC continues to search for innovative marketing opportunities to attract new members and continuously engage the current membership in our offerings and events.

## PROMOTIONS

In 2022, MMAC enhanced their month-by-month marketing by adding promotions and activities to keep the MMAC exciting for members and welcome new members. Staff plans to continue the promotions below and seek out new fitness promotions for 2023:

### **February: For the Love of Fitness Challenge (February 1- 28)**

- Members working out receive one punch on a punch card. Once member received ten punches, members could enter in drawing to win a fitness pack.
- *Results:* 183 members participated

### **March: Refer a Friend Program Push (Ongoing throughout the year)**

- Refer a friend and both members will receive a MMAC branded fitness bag.
- *Results:* 14 referrals

### **April: Launch of "Fitness Close to Home" Campaign**

- Postcard Mailing out to 5,000 neighboring homes with a free all access pass to the facility.
- *Results:* 16 postcards redeemed

### **Advertisement at Yorktown Center Mall & Community Banners throughout Lombard**

#### **May: 20Club Push (Ongoing throughout the year)**

- Members visiting the MMAC 20 days per month for 3 consecutive months receive access to exclusive MMAC fitness gear and featured in multiple areas throughout the fitness center.
- *Results:* 78 members and counting

#### **May/June/July/August: Summer Special, 99 days for \$99**

#### **November/ December: Member Appreciation Days**

- Giveaways on display for members in addition to water and healthy snacks.

## SPONSORSHIP

Throughout 2022, MMAC continued to seek out partnerships with various local businesses throughout Lombard and the DuPage County area. MMAC will continue to seek partnerships in 2023 to gain visibility and recruit incentives for members. In 2022, Essentials Dental was a new Premier Facility Sponsor donating \$5,000. MMAC is hopeful to bring them back, providing Essentials Dental with similar exposure to fitness members in 2023. This upcoming year, Marketing is offering additional opportunities in the District's Partnership Program for not only Premier Sponsorship availability, but also vendor opportunities at an affordable rate.

## CROSS-PROMOTIONAL EFFORTS

In 2022, MMAC had a large presence at community events and participated in cross-promotional efforts with other Lombard Park District facilities and at special events. Events attended in 2022 include Egg Hunt, Mutt Strut, Village of Lombard Senior Event, Touch-A-Truck, and Fall Fest. There were Free All Access passes with codes displaying each specific event for staff to track the number of passes redeemed from each event. Staff will continue to use this process in 2022. At Mutt Strut, Personal Trainers were on site providing runners and walkers with a pre-race stretch while advertising not only personal training, but also the facility and memberships.

## ADVERTISEMENTS

Marketing materials such as posters, flyers, and community banners continue to push traffic to mmaclombard.com. To date, mmaclombard.com has received over 24,000 visits due to advertising. In 2022, advertisement in the Yorktown Center Mall was displayed at the front entrance promoting memberships at the facility. Several memberships were brought in due to this method of advertising. The team plans to continue this at the beginning of the year, bringing in "New Year, New You" members. Advertisements with local magazines and newspapers such as BeLocal, (magazine to new residents in the area), Lombardian and partnering with a local organization, FIT4MOM DuPage is way to bring new faces into the facility showcasing offerings. In addition to frequent posts and photos on the Madison Meadow Athletic Center Facebook page, Marketing experimented this year with Facebook marketing. These efforts included boosting posts, which places these posts as "ads" in feeds of Facebook users selected by demographics allowing staff to target market Lombard residents only, by age group, and interests. Social media will continue to be a method of exposure for the MMAC. To date, the MMAC's Facebook page has received over 637 follows, reaching 16,119 followers.

# MADISON MEADOW ATHLETIC CENTER

## SPECIAL EVENTS

In 2022, the MMAC hosted several “pop-up” appreciation days where staff would have a table with MMAC giveaways showing appreciation to its’ members. This will continue in 2023 as well as an Anniversary Party in June with sponsors, giveaways, and tours.

## STAFF INVOLVEMENT

Staff strives to remain current with fitness trends to ensure that MMAC programs and offerings have the most up to date information for their members. A clean facility is always presented to members with equipment that is fully operational and well maintained daily. MMAC focuses on providing friendly, courteous, professional services within a positive atmosphere. The involvement of the frontline staff is critical in the marketing plan of the MMAC as our goal is to welcome new members and offer a wide variety of programs. To welcome new members, staff need to continue to be the face of the facility as well as provide exceptional facility tours and quality information regarding offerings and memberships.



# COMMUNITY RELATIONS PLAN

## INTRODUCTION

Lombard Park District values community input and participation. Staff is encouraged to actively promote opportunities for involvement and to gather feedback from the community. The importance of community involvement and maintaining positive relations is described in the following documents approved by the Board of Park Commissioners:

- Lombard Park District Mission Statement
- Lombard Park District Vision Statement
- Lombard Park District Value Statement
- Lombard Park District Strategic Plan
- Lombard Park District Comprehensive Master Plan

## POLICIES RELATED TO COMMUNITY RELATIONS

Policies structure communication relationships to other entities and planning for emergencies. Lombard Park District policies define roles and responsibilities when dealing with the media. The policies below help define what information should be released, when it should be released, and who should release it. The policies guide the Lombard Park District's communications with its constituents.

- Board Policy Manual
- Public Relations Policy
- Regulating Communications Between Park Board Members
- Remote Attendance
- Rules Governing Recording Meetings
- Board Meeting Public Participation
- Ethics Ordinance
- Electronic & Telephone Communications
- Membership, Clubs & Civic Organizations
- Participation in Trade & Professional Associations
- Safety Manual
- Payment Card Industry Data Security Records
- Identity Protection Policy
- Internet, Email & Social Media Use

## PROCEDURE RELATED TO COMMUNITY RELATIONS

All employees are involved in reputation management. The following procedures outline the District's expectations when communicating on the District's behalf:

- Crisis Communication Plan
- Volunteers
- Citizen Suggestion Box
- Internet, Email & Telephone Use
- Identity Theft Prevention Procedure
- Telephone Calls Procedure
- Procedure 1.012 Freedom of Information
- Recreation Participation, Evaluation, Distribution & Disposition

## COMMUNITY AVENUES

The below communication channels are used to define the organization's reputation and discuss benefits of Lombard Park District facilities, programs, and services in the community. These channels maintain a dialogue between the District and its stakeholders.

- Elected Board of Park Commissioners
- Quarterly Activity Guides
- Websites (lombardparks.com, mmaclombard.com, lombardgolfcourse.com, lombardlilactime.com)
- Social Media Accounts (Facebook, Instagram, Twitter, YouTube)
- Press Releases
- Month E-newsletters
- Program & Special Event Surveys
- Advertising
- Print Collateral
- Special Channels:
  - Community Surveys- Mail & Telephone
  - Focus Groups
  - Special Public & Target Group Meetings

# COMMUNITY RELATIONS PLAN

## CITIZEN ADVISORY GROUPS

Advisory groups provide vital citizen opinion. Groups promote District programs, facilities, and services to other stakeholders. Individuals make recommendations, provide input, and act as a sounding board. They are able to influence others in the community to support parks and recreation. There are advisory groups representing the following areas:

- Ad Hoc Committee

## PROGRAM SUPPORT GROUPS

Collaborating with existing community organizations benefits all parties. The organizations below are involved with joint programs and services and assist in the communication process:

- Northeast DuPage Special Recreation Association (NEDSRA)
- School District 44
- School District 87
- School District 45
- Village of Lombard
- Lombard Town Centre
- Helen Plum Library
- Lombard Historical Society
- Maple Street Chapel
- National Association of Education for Young Children



## COMMUNITY PARTICIPATION

The Lombard Park District actively works with community organizations, governmental agencies and businesses to promote collaboration. These initiatives are in the best interest of community addressing specific needs and interests while maximizing resources and serving target programs and populations.

### *Community Organizations Involvement*

- Healthy Lombard
- Lombard Lions
- Rotary of Lombard
- Lombard Kiwanis Club
- PR Power Hour
- Talk DuPage
- Lombard Chamber of Commerce
- Lombard Junior Women's Club

### *Cooperative Agreements*

- Village of Lombard
- School District 87
- School District 44
- Forest Preserve District of DuPage County
- Elmhurst Park District
- Downers Grove Park District

## PROFESSIONAL MEMBERSHIPS

Professional organizations provide opportunities for information sharing, networking, training, benchmarking, professional development, and leadership. The Lombard Park District is actively involved in the following professional organizations:

- National Recreation and Parks Association
- Illinois Parks and Recreation Association
- Illinois Association of Park Districts
- Suburban Park and Recreation Association
- Park District Risk Management Association
- Government Finance Officers Association
- Illinois Trust



# COMMUNITY RELATIONS PLAN

## FINANCIAL SUPPORT/IN-KIND SERVICES PROVIDED TO COMMUNITY AGENCIES & ORGANIZATIONS

The Lombard Park District supports community-wide initiatives and groups:

- Lombard Lions Club
- Healthy Lombard
- Rotary Club of Lombard
- Lombard Kiwanis Club
- Outreach House (formerly known as Lombard/Villa Park Food Pantry)
- DuPage County Election Commission
- Lombard Junior Women's Club
- TLC Camp
- Affiliate Groups:
  - Firebirds Soccer
  - Lombard Falcon Football
  - Lombard Baseball League

## VOLUNTEERS

Volunteers are an important aspect to keeping in touch with various stakeholders and maintaining a positive image for Lombard Park District. The Lombard Park District utilizes volunteers to support programs, special events, services, and parks. Volunteers are recruited through other organizations in the community, in the seasonal activity guide, website, and social media. Volunteers support the following programs in addition to special events.

- Adopt-a-Park
- Mutt Strut 5K & 1 Mile
- Volunteer Coaches for Youth Athletic Leagues
- Community Service Opportunities

## SPONSORSHIP, CORPORATE PARTNERSHIPS & DONATIONS

The Lombard Park District is proud to offer community events and recreation programs that promote fun, healthy, and active lifestyles to participants of all ages. Partnerships help generate more visibility for businesses brands and provide opportunities to connect with target audiences in the community through pre-event promotion and onsite engagement. Each year, the Lombard Park District hosts over ten special events featuring a wide variety of marketing and advertising opportunities for local organizations and businesses. Here is a list of sponsors from 2022 providing Lombard Park District with over \$5,000:

- Essentials Dental\*
- Grove Dental
- Duly Health & Care (formerly known as DuPage Medical Group)
- DICK'S Sporting Goods
- Kelly Stetler | Compass Real Estate\*

\*Brand New



# Memorandum

**To:** Board of Park Commissioners  
**From:** Paul W. Friedrichs, Executive Director  
Andrea V. Chiappetta, Director of Finance and Personnel  
**Date:** October 28, 2022  
**Re:** Comprehensive Master Plan Update

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The following is an update on the 10-year Action Plan Outline that was provided with the 2013 Master Plan:

## **October – December 2013**

Adopt Comprehensive Plan – Approved October 15, 2013.

Begin New Recreation Center Site Study – Staff has been working with School District #44 for a potential location of a recreation center.

Review Western Acres Phase 2 Drainage Plan – Due to the course being located in a flood plan, staff is recommending the purchase of a new pump in the 2015 Budget in order to assist with the removal of water when the course does flood.

Develop Refined Program Standards – This is performed seasonally each year.

Retire Programs In Decline – Programs in decline are reviewed seasonally to determine which programs to retire.

## **2014**

Plan for 2015 Recreation Center Funding/Referendum – Distributed a second survey in October 2014 to help determine the communities interest in funding the construction of a recreation center.

Complete Recreation Center Site Study – Staff continues to work with School District #44 for a potential location of a recreation center.

Master Plan New Recreation Center and Site Improvements – Staff recently completed a secondary community survey that was distributed in October 2014. This should help to clarify the community’s desires for amenities in a facility.

Master Plan Sunset Knoll Recreation Center Renovation – The District submitted a PARC Grant to the State of Illinois for renovating this facility. As of October, the District is still waiting for an update on the status of the grant application.

Plan for and Implement New Marketing Approaches – Additional staff was hired in 2014 on a part time basis and it is recommended to make this a full time position in 2015. This has helped with the implementation of a variety of the marketing approaches including customer testimonials, featuring community relationships, implementation of a volunteer program and adding press release information to website.

Plan for and Implement Activity Guide Recommendations – Staff has been added to assist with the activity guide recommendations. Changes include the addition of a pool marketing plan, updating of program descriptions and making the activity guide more visually appealing.

Plan for and Implement Website and Social Media Recommendations – The website was redesigned in 2014 and added an interactive map of facilities. Online registration has grown to 35%. In addition, Facebook, Twitter and Instagram continue to increase “likes” and followers.

Plan for and Identify Key Customer Requirements – Continue to survey and monitor customer requirements on a regular basis.

Design, Engineer and Construct Madison Meadow Playground – Staff completed in construction of the playground in July 2014.

Design, Engineer and Construct Old Grove Playground – Based on recent vandalism at Terrace View, the replacement of the Old Grove Playground has been placed as a “B” priority for 2015.

## 2015

Construct Western Acres Phase II Drainage Improvements – Due to limitations at Western Acres, no major drainage improvements can take place. However, staff continues to improve the turf areas, ensure the river banks are clear of debris, and the water isn’t sitting on the course for extended periods of time.

Secure New Recreation Center Funding – The District completed a secondary survey at the end of 2014 and beginning of 2015. Based on the results, it was determined to not go to referendum in 2015. However, staff is researching other options in order to meet the needs of the community in regards to a recreation center.

Recreation Center Site – The District entered into an intergovernmental agreement with School District #44 for a land swap. The District received land adjacent to Madison Meadow and this location is the primary location for a potential recreation center in the future.

Terrace View Playground – Along with the fore mentioned land swap with School District #44, the Park District installed a playground at Terrace View and deeded the property to the school district in the fall of 2015.

Old Grove Playground – Staff has included the replacement of the Old Grove playground in the 2016 Operating Budget.

Design and Engineer Sunset Knoll Recreation Center – Staff is in the process of determining how much money could be spent on a renovation to the Sunset Knoll Recreation Center. Monies have been budgeted in 2016 to contract out the development of concept drawings.

## 2016

Construct Western Acres Phase II Drainage Improvements – Due to limitations at Western Acres, no major drainage improvements can take place. However, staff continued to improve the turf areas, ensure the river banks are clear of debris, and the water isn't sitting on the course for extended periods of time. The work conducted in the off season proved very beneficial during the 2016 season as staff was able to allow golf carts out after significant rainfall totals.

Secure New Recreation Center Funding – The District is in the process of issuing \$8.32 million in General Obligation (Alternate Revenue) Bonds. Along with this bond issue, money is available within reserve balances and will be used for the construction of a new recreation center.

Recreation Center Site – The District is scheduled to receive property adjacent to Madison Meadow by December 31, 2016 and this location is the primary location for a potential recreation center in the future.

Construct New Recreation Center and Site Improvements – Staff is working with FGM Architects to develop conceptual plans. The goal is to go to bid in January or February with the Board approving bids in February or March.

Old Grove Playground – Staff has included the replacement of the Old Grove playground as a B priority in the 2017 Operating Budget.

## 2017

Construct Sunset Knoll Recreation Center Renovations – Staff has budgeted to have a begin planning for renovations at Sunset Knoll after the new recreation facility has opened.

Implement New Fitness and Wellness Programs at New Recreation Center – A new staff member will be employed in 2018 and begin implementing the new programs in July when the new facility opens.

Master Plan and Grant for Broadview Slough – Due to limitations and resident feedback, no improvements will be made at Broadview Slough.

Implement Park Improvement Priority Group “A” – Staff has restored numerous shorelines over the past several years and added a pier at Sunset Knoll to increase water access. In addition, staff continues to improve items from group “B” which include parking improvements and a variety of landscape enhancements.

## 2018

Update Comprehensive Master Plan – Due to several limitations, the comprehensive master plan was not updated in 2018 nor was it budgeted for 2019. Staff will evaluate the possibility of budgeting for it in 2019.

Consolidate Classroom-based Programs to Sunset Knoll Recreation Center - The majority of classroom based programs are offered at Sunset Knoll Recreation Center. Program areas offered at Sunset Knoll include preschool, early childhood, dance, fine art, music, martial arts, general interest, and seniors. Fitness classes transitioned from Sunset Knoll and the Lombard Community Building to the Madison Meadow Athletic Center in the summer of 2018. The 38,000 square foot Madison Meadow Athletic Center opened on June 30, 2018. The primary focus of the new facility is athletics and fitness.

Design and Engineer Broadview Slough – As mentioned in 2017, due to limitations and resident feedback, no improvements will be made at Broadview Slough.

Design, Engineer and Construct Lombard Common Playground – During 2018, the District budgeted for new components of the Lombard Common Playground to be installed in 2019.

Design, Engineer and Construct Trail A – Staff is trying to determine the best routes available in the community to connect the Lombard Commons, Madison Meadows, Sunset Knoll, Lilacia and Terrace View Parks.

Construct Western Acres Phase 3 Improvements – Although the main focus of phase 3 is yet to be accomplished, the drainage portion of the project has been implemented over the last four years. This includes installing 7,780 linear feet of multi-flow and corrugated drain culvert pipe for drainage improvements.

## 2019

Master Plan, Design and Engineer Lilacia Park Improvements – There are no current plans to make improvements to Lilacia Park at the present time.

Master Plan Madison Meadow Improvements – After construction of the Madison Meadow Athletic Center, the District has decided to put this project on hold and focus on development of Four Seasons.

Apply for OSLAD grant for Madison Meadows – This year the District applied for the OSLAD grant for Four Seasons.

Design, Engineer, and Construct Madison Meadows – These efforts will be applied to Four Seasons if the District is awarded the OSLAD grant.

Construct Broadview Slough – Due to limitations and resident feedback, no improvements will be made at Broadview Slough.

## **2020**

Implement new environmental education programs at Broadview Slough – Due to limitations and resident feedback, no improvements will be made at Broadview Slough.

Construct Lilacia Park improvements – In the 2019 Illinois Capital Bill, phase 1 of the Lilacia Park Pond reconstruction was listed as a project to receive grant dollars. Once confirmation of funding is received from the State, the pond reconstruction will begin.

Design, Engineer, and Construct Southland playground – In 2019 Illinois Capital Bill, Southland playground was listed as a project to receive grant dollars. Once confirmation of funding is received from the State, the design, engineering and construction for the playground will begin.

Apply for grant for trail priority group B – Due to COVID-19, there are no plans to apply for grant funding for the District's trail system at this time.

## **2021**

Update Comprehensive Plan – Staff realizes an updated comprehensive plan is needed but with the District recovering from the financial impacts of COVID-19, this has been delayed. Staff has budgeted funds to conduct a community survey in 2022.

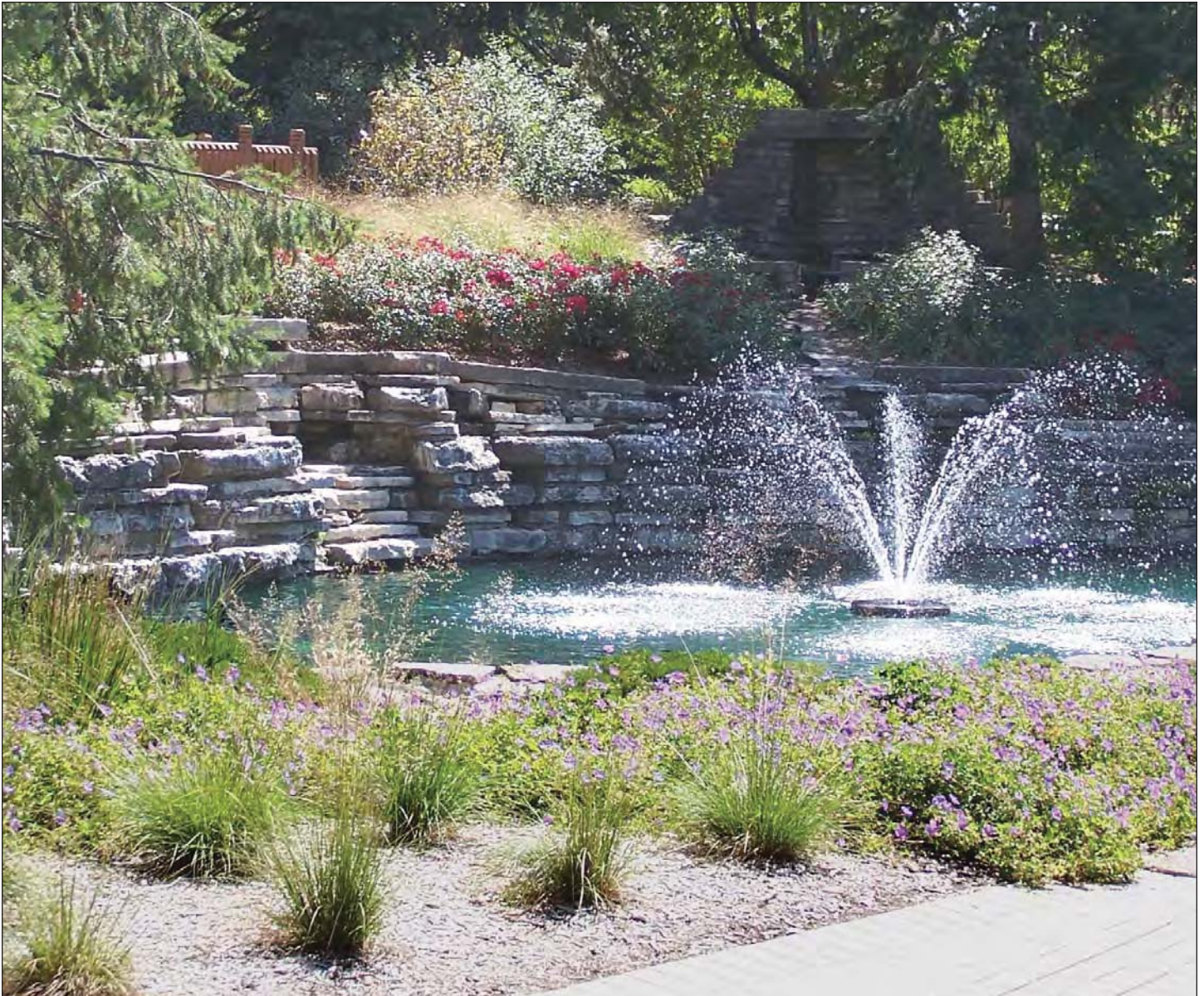
Design and Construct trail priority group B – Due to COVID-19, there are no plans to apply for grant funding for the District's trail system at this time.

## **2022**

Update Comprehensive Plan – Staff realizes an updated comprehensive plan is needed and has budgeted funds to conduct a community survey in 2023.

# Districtwide Comprehensive Master Plan

Prepared by  
Hitchcock Design Group  
2013



# Acknowledgements

Hitchcock Design Group would like to thank the Lombard Park District and staff members for the opportunity to assist with the planning of the Park District's programs, parks, open space and facilities.

## Board Of Commissioners

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Peter Nolan  
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*Commissioner*

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## Chapter Seven: Appendix



October 10, 2013

Paul Friedrichs  
Executive Director  
Lombard Park District  
227 W. Parkside Ave  
Lombard, Illinois 60148

Dear Mr. Friedrichs,

On behalf of the consultant team, Hitchcock Design Group would like to thank the Lombard Park District Board of Commissioners and Staff for their valuable input and effort during the Comprehensive Master Planning process. Your commitment to the District's success is evident, and this process would not have been effective without your invaluable insight. We'd also like to thank Lombard residents who participated in stakeholder interviews, focus group meetings and community survey.

As greater numbers of residents enjoy the Park District's assets, there continues to be a high demand placed on existing parks, recreational facilities and District staff. In order to be strategic about the Park District's initiatives, the Board of Commissioners embarked on a Comprehensive Master Planning process to create a tool that will serve as a guide for the next five years.

Through this process, significant insights were realized that will guide the Board and staff in planning service and asset improvements. The Park District is below the Level of Service park acreage standard, but the distribution of Neighborhood and Community Parks is excellent throughout the District and adequately serves the needs of the residents. The Community Survey process revealed that while residents are satisfied with the services, parks and open space, they are supportive of exploring additional open space acquisitions.

The Level of Service analysis also illustrates that the Park District is below NRPA the planning standard for indoor recreation space area. This, in combination with the aging Sunset Knoll Recreation Center, creates an immediate case for new and expanded indoor recreation spaces. The Community Survey results also support the development of new indoor health and fitness amenities.

While golf did not come up a high priority, residents value Western Acres as a valuable asset to the District. Western Acres should be maintained with drainage, clubhouse improvements and program expansions to attract more residents and visitors and allow the Golf Course to remain a productive asset for the District. The Park District should continue to update parks and amenities as their ages and condition call for it, address ADA accessibility issues, and restore and enhance their ponds and natural spaces within their parks.

In terms of recreation programming, the Park District has excellent market position in Lombard with an almost 2:1 margin of participation in recreation programs and services. Lombard offers a well-balanced distribution of programs among all age groups and pricing are in-line with neighboring districts.

The Comprehensive Master Plan includes primary, ongoing, and long-term objective to guide planning and policy. Strategies and recommendations can be found in Chapter Four of the Comprehensive Master Plan. Along with design considerations, basic maintenance tasks, and future planning initiatives for individual parks and facilities, the planning process revealed important District-wide objectives. These objectives were arranged into a timeline, or Action Plan, that will guide the District's growth efforts. This Action Plan can be found in Chapter Five. The plan should be thought of as a working list and the objective should be checked off as they are completed.

This document should be reviewed on an annual basis and remain flexible to react to changing conditions. As an ongoing partner, Hitchcock Design Group is committed to participate in the annual Action Plan update to help further the Park District's success. .

Sincerely,  
**Hitchcock Design Group**

Bill Inman  
Senior Vice President

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*Chapter Four:*  
Plan  
Recommendations

# Chapter Four: Plan Recommendations

This chapter contains the vision, goals and recommendations necessary to meet the recreational needs of the community that the Lombard Park District serves. The recommendations are grouped into four separate categories:

- Districtwide Strategies
- Existing Parks, Trails, and Facilities
- New Parks, Trails, and Facilities
- Recreation Programs

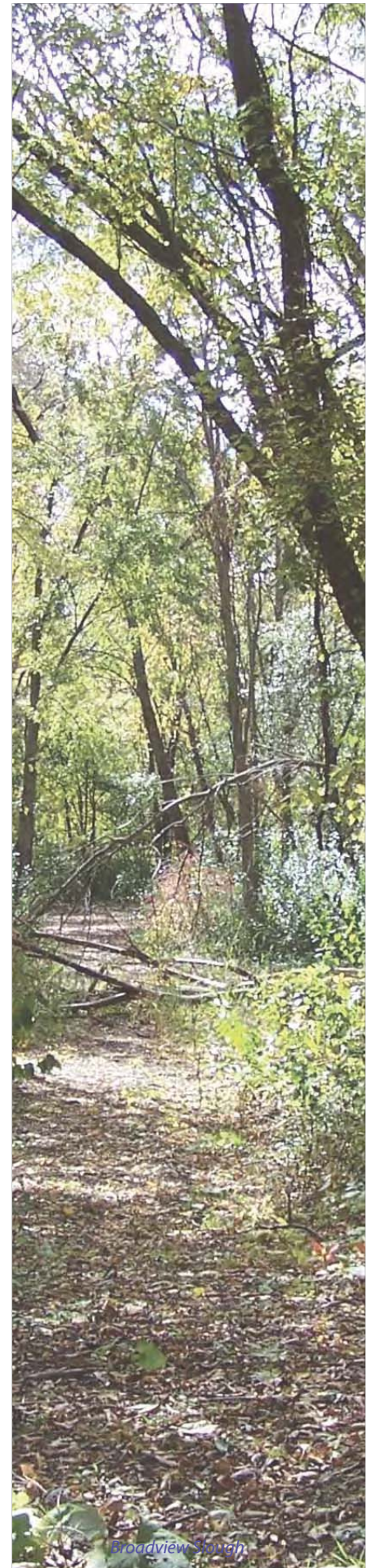
Each category has individual recommendations with an open box. In order to maintain this document as a “working list” staff should check recommendations off of the list as they are completed.

## Planning Process

The Lombard Park District’s Mission Statement, the goals established for this project, the findings of the Research and Analysis phase, and the public input provided in the Needs Assessment Phase, all influenced the Comprehensive Plan Vision and Plan Recommendations.

## Park District Mission Statement

The mission of the Lombard Park District is to provide people with quality recreation opportunities to enjoy life.



## District-wide Recommendations

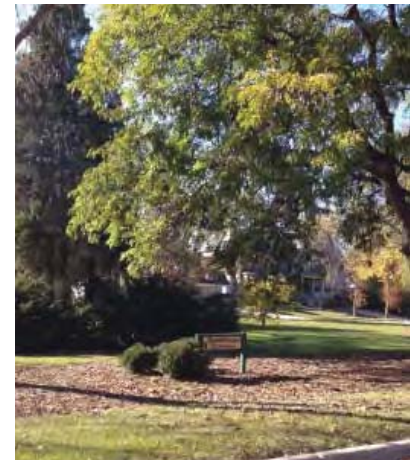
	Strategy	Justification	
		Inventory & Analysis	Needs Assessment
<b>Primary Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Address ADA accessibility issues in all parks and facilities in accordance with directives in ADA transition plan.</li> <li><input type="checkbox"/> Establish pond restoration, stabilization, and erosion control Guidelines for all open water assets.</li> <li><input type="checkbox"/> Conduct ongoing playground and equipment upgrades based on age / useful life criteria.</li> </ul>	<p>Site observations</p> <p>Twelve the 21 tracts of land the District owns include open water, and many of them are experiencing erosion and stabilization issues along the edges. Native plantings and restoration measures will help alleviate or address these issues.</p> <p>Site Observations</p>	<p>Facility Needs Worksheet on page 29 indicates many of the playground equipment is beyond its useful life as determined by IPRA guidelines.</p>
<b>Ongoing Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Currently, the ponds within Lombard Park District parks have an aesthetic and environmental value to the District. There is an opportunity to increase their recreational value by providing water access for fishing, boating, canoeing, or nature programming.</li> <li><input type="checkbox"/> Provide visual and physical neighborhood connections at all parks and open spaces.</li> </ul>	<p>Over half of the parks have water features. These not only add aesthetic value to the parks, but have the opportunity to add recreational value to the park. This can be through more programming/permitting efforts or physical shoreline improvements. Fishing can and does occur along the edges, but by incorporating overlooks, docks, and piers the District can create spaces for fishing and outdoor environmental education. These types of improvements allow for meaningful access to the water's edge by disabled residents.</p> <p>Physical connections (i.e. pathways) would not only address the ADA accessibility issues that occur throughout the various parks, but would also connect the parks to the neighborhood sidewalk / pedestrian system. Many of the parks have internal trail loops, but are isolated within the park instead of connecting to the surrounding context. These connections would draw visitors to the parks in more ways than through vehicular transportation/access (walking, running, biking, etc). Visual connections would aid in this connectivity. This could include clearing for views into and through the parks from the surrounding neighborhood and ensuring the park features (i.e. benches, signage, trash cans, etc) all create a consistent visual language for the park system.</p>	
<b>Long-term Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Address land deficiencies</li> <li><input type="checkbox"/> Complete a third-party replacement study for all facilities.</li> </ul>	<p>The Level of Service analysis indicates a deficiency in mini and community park space and an overall land deficiency of 106.99 acres.</p> <p>Useful life analysis for HVAC, utilities, structure. Site observations</p>	

## Existing Parks, Trails, and Facilities Strategies

The following recommendations are directly related to the level of service and service area analysis in Chapter 2 and the issues and considerations described in Chapter 3.

### Mini Park Recommendations

	Babcock Grove Memorial Cemetery	Crescent Tot Lot	Eastview Terrace Park
<b>Primary Initiatives</b>		<ul style="list-style-type: none"> <li>❑ PLAN: new benches and picnic area</li> </ul>	
<b>Ongoing Initiatives</b>			
<b>Long-term Initiatives</b>	<ul style="list-style-type: none"> <li>❑ EVALUATE: returning to private use or Village control</li> <li>❑ EVALUATE: erosion control measures</li> <li>❑ PLAN: horticulture maintenance and turf repair</li> <li>❑ DESIGN: consider creating memorial courtyard</li> <li>❑ DESIGN: consider additional botanical displays</li> <li>❑ DESIGN: consider buffer between residential and cemetery</li> </ul>	<ul style="list-style-type: none"> <li>❑ PLAN: connections to multi-family residential context</li> <li>❑ DESIGN: master plan, consider buffer plantings, accent plantings, interpretive signage</li> </ul>	<ul style="list-style-type: none"> <li>❑ EVALUATE: releasing to Village responsibility</li> <li>❑ DESIGN: consider botanical display</li> <li>❑ DESIGN: consider memorial garden or celebration courtyard</li> <li>❑ DESIGN: consider seasonal / neighborhood festival or event space</li> </ul>



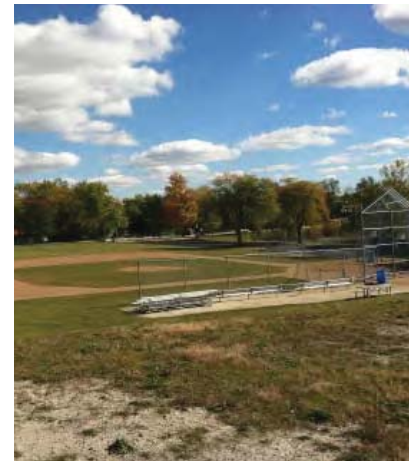
## Mini Park Recommendations, cont.

	Edson Park	Water Spray Park
Primary Initiatives		<ul style="list-style-type: none"> <li><input type="checkbox"/> EVALUATE: need for more parking</li> <li><input type="checkbox"/> EVALUATE: expansion</li> <li><input type="checkbox"/> PLAN: increased safety measures</li> <li><input type="checkbox"/> PLAN: feature updates</li> <li><input type="checkbox"/> DESIGN: master plan, consider fencing around park, landscape treatments</li> </ul>
Ongoing Initiatives		
Long-term Initiatives	<ul style="list-style-type: none"> <li><input type="checkbox"/> PLAN: stronger connections to adjacent multi-family residents</li> <li><input type="checkbox"/> PLAN: color surfacing and play container curbing to add interest</li> <li><input type="checkbox"/> DESIGN: consider enhanced park entry and identification</li> <li><input type="checkbox"/> DESIGN: enhanced buffer between single-family residential (north)</li> </ul>	



## Neighborhood Park Recommendations

	Lombard Lagoon	Old Grove Park	Southland Park
<b>Primary Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> DESIGN: play container to fit equipment or add equipment to fill</li> <li><input type="checkbox"/> DESIGN: consider bio-filter and/or treatment to reduce pollutants entering lagoons</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> PLAN: remove west playground and replace with unique play experience</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> PLAN: accessible route between baseball field and parking lot</li> <li><input type="checkbox"/> DESIGN: consider locating fan/player area for soccer above the swale in a drier location</li> </ul>
<b>Ongoing Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> DESIGN: consider shoreline improvements and native planting enhancements</li> </ul>		
<b>Long-term Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> EVALUATE: return of skating to the lagoon</li> <li><input type="checkbox"/> EVALUATE: non-motorized boating rental and access</li> <li><input type="checkbox"/> DESIGN: consider expansion of fishing facilities</li> <li><input type="checkbox"/> DESIGN: Consider outdoor deck and/or plaza for warming shelter</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> DESIGN: provide shelter and gathering area with views to water</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> PLAN: upgrade of spectator areas at baseball field</li> <li><input type="checkbox"/> DESIGN: consider loop trail with fishing access</li> <li><input type="checkbox"/> DESIGN: consider shelter near playground</li> </ul>





## Neighborhood Park Recommendations, cont.

	Terrace View Park	Vista Pond Park	Westmore Woods
<b>Primary Initiatives</b>	<ul style="list-style-type: none"> <li>❑ PLAN: improved access to playground and ball fields</li> </ul>		
<b>Ongoing Initiatives</b>	<ul style="list-style-type: none"> <li>❑ DESIGN: enhance classic park pastoral nature. Look for long views, framed views, and sculptural or architectural enhancements</li> </ul>		<ul style="list-style-type: none"> <li>❑ DESIGN: add planting at detention pond edges</li> </ul>
<b>Long-term Initiatives</b>	<ul style="list-style-type: none"> <li>❑ DESIGN: consider a picnic shelter</li> <li>❑ DESIGN: compliment school with play environment, outdoor classroom /outdoor lab at water's edge</li> </ul>	<ul style="list-style-type: none"> <li>❑ DESIGN: consider connection from sidewalk to loop trail and playground</li> <li>❑ DESIGN: consider fishing access and shoreline enhancement</li> <li>❑ DESIGN: consider fitness and/or interpretive stations along trail</li> <li>❑ DESIGN: consider shelter</li> </ul>	<ul style="list-style-type: none"> <li>❑ DESIGN: consider loop trail through wooded area</li> <li>❑ DESIGN: consider a challenge course</li> <li>❑ DESIGN: consider tree-house play concept or nature-based play</li> </ul>



## Community Park Recommendations

	Four Season Park	Lilacia Park	Lombard Common Park
<b>Primary Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> PLAN: address drainage issues</li> <li><input type="checkbox"/> PLAN: improve cabin area site amenities</li> <li><input type="checkbox"/> DESIGN: consider connecting the internal trail around the pond, provide access to the baseball fields</li> <li><input type="checkbox"/> DESIGN: provide buffer between west playground, parking lot, and pond</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> PLAN: replace fountain mechanical system</li> <li><input type="checkbox"/> PLAN: review deck with plan and replace</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> PLAN: improve access and amenities surrounding basketball courts</li> <li><input type="checkbox"/> PLAN: relocate bike racks to more appropriate areas</li> <li><input type="checkbox"/> DESIGN: provide loop and connection pathways to amenities</li> <li><input type="checkbox"/> DESIGN: consider baseball/softball shelter/core support area</li> </ul>
<b>Ongoing Initiatives</b>		<ul style="list-style-type: none"> <li><input type="checkbox"/> DESIGN: review Jens Jensen plan and consider proposing appropriate enhancements to park</li> </ul>	
<b>Long-term Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> EVALUATE: viability of cross-county skiing course</li> <li><input type="checkbox"/> DESIGN: consider improving buffer between Ken Loch</li> <li><input type="checkbox"/> DESIGN: consider soccer area shelter and core support space</li> <li><input type="checkbox"/> DESIGN: consider winter/skating improvements</li> <li><input type="checkbox"/> DESIGN: consider challenge course near cabin</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> PLAN: improve greenhouse interface with park</li> <li><input type="checkbox"/> PLAN: improve library interface with park</li> <li><input type="checkbox"/> PLAN: commission a dog replacement sculpture</li> <li><input type="checkbox"/> DESIGN: consider landscape accent lighting</li> <li><input type="checkbox"/> DESIGN: add seating areas to the north</li> </ul>	



## Community Park Recommendations, cont.

	Madison Meadows Park	Sunset Knoll Park
<b>Primary Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> EVALUATE: structural integrity of large shelter</li> <li><input type="checkbox"/> PLAN: replace tough timber system with more permanent playground container</li> <li><input type="checkbox"/> PLAN: replace north playground</li> <li><input type="checkbox"/> PLAN: add sports field lighting</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> EVALUATE: recreation center improvements</li> <li><input type="checkbox"/> PLAN &amp; DESIGN: remove TLC playground, consider obstacle course or other TLC amenity</li> <li><input type="checkbox"/> PLAN: complete decorative paving in splash pad</li> <li><input type="checkbox"/> PLAN: provide color coat and container around central play structure</li> <li><input type="checkbox"/> DESIGN: parking efficiency</li> </ul>
<b>Ongoing Initiatives</b>		
<b>Long-term Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> EVALUATE: non-motorized boat access</li> <li><input type="checkbox"/> PLAN: solidify disc golf greens with decomposed granite paving beneath. Improve tee signs</li> <li><input type="checkbox"/> PLAN: repair or refurbish football storage building</li> <li><input type="checkbox"/> DESIGN: consider improved practice/game turf in football area</li> <li><input type="checkbox"/> DESIGN: consider adding restrooms on the south side of park</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> DESIGN: consider restrooms/warming hut near sled hill</li> <li><input type="checkbox"/> DESIGN: provide landscape layering in core area.</li> </ul>



## Natural Areas Recommendations

	Broadview Slough	Western Acres Natural Area
<b>Primary Initiatives</b>		
<b>Ongoing Initiatives</b>		
<b>Long-term Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> EVALUATE: fishing access and shoreline improvements</li> <li><input type="checkbox"/> EVALUATE: parking agreement with church on north end of park</li> <li><input type="checkbox"/> PLAN: aquatic improvements, dredging and restoration</li> <li><input type="checkbox"/> PLAN: establish as center of nature programming</li> <li><input type="checkbox"/> DESIGN: consider nature center</li> <li><input type="checkbox"/> DESIGN: consider boardwalk system, outdoor lab, and/or learning center</li> <li><input type="checkbox"/> DESIGN: consider ropes course</li> <li><input type="checkbox"/> DESIGN: consider bird watching amenities</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> EVALUATE: land-swap with Forest Preserve, County or other related organization</li> <li><input type="checkbox"/> EVALUATE: wetland-banking operations</li> <li><input type="checkbox"/> PLAN &amp; DESIGN: consider developing meaningful public access</li> </ul>





## Existing Facility Strategies

Listed in the tables are recommendations for the Park District's existing facilities. Two buildings - the Administration Building and Pleasant Lane Gym - do not have any recommendations at this time.

### Facility Recommendations

	Lilacia Park Coach House	Lombard Community Building	Lilacia Park Greenhouse	Four Season Log Cabin
<b>Primary Initiatives</b>				
<b>Ongoing Initiatives</b>				
<b>Long-term Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Promote history of building with interpretive features</li> <li><input type="checkbox"/> Consider seasonal revenue generating concessions</li> <li><input type="checkbox"/> Create visual and functional relationship between library and coach house</li> <li><input type="checkbox"/> Create planting pockets around building</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Consider updating interior finishes throughout facility</li> <li><input type="checkbox"/> Consider establishing as culinary hub as the facility has the largest kitchen and could be used year-round</li> <li><input type="checkbox"/> Establish public-private programming opportunities</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Consider a demonstration showcase facility for District horticulture operations</li> <li><input type="checkbox"/> Consider making the greenhouse complex a museum to the Lilac through interpretation</li> <li><input type="checkbox"/> Consider alternative programming opportunity</li> <li><input type="checkbox"/> Collaborate with historical society and library for programming</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Create log timber covered seating area to expand offerings and enhance the cabin's setting</li> <li><input type="checkbox"/> Establish as center of nature programming</li> <li><input type="checkbox"/> Consider relocating</li> <li><input type="checkbox"/> Consider more rustic interior finish</li> </ul>



## Facility Recommendations, cont.

	Operations Center	Paradise Bay	Lombard Lagoon Warming Shelter	Administration Building
<b>Primary Initiatives</b>				
<b>Ongoing Initiatives</b>				
<b>Long-term Initiatives</b>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Consider additional programming such as a mechanics shop, graphics shop, or home improvements</li> <li><input type="checkbox"/> Promote and market graphic department to other park districts while being sensitive to private competing businesses</li> <li><input type="checkbox"/> Consider securing / screening outdoor service yard and storage</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Enclose slide pumps and pool heaters</li> <li><input type="checkbox"/> Consider more defined shade structures throughout deck area</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Continue to improve site drainage away from building</li> <li><input type="checkbox"/> Consider interior improvements until building envelope is replaced</li> <li><input type="checkbox"/> Consider the addition of a bait vending machine</li> <li><input type="checkbox"/> Consider thermal and functional window improvements</li> <li><input type="checkbox"/> Establish as center of nature programming</li> </ul>	<ul style="list-style-type: none"> <li><input type="checkbox"/> Determine if additional office space is necessary for future staff</li> </ul>



## New Parks, Trails, and Facilities Strategies

The following recommendations are directly related to the level of service and service area analysis in Chapter 2 and the issues and considerations described in Chapter 3. This section is outlined by New Parks Recommendations, Indoor Recreation Center Strategies, Western Acres Strategies, and Trail Strategies.

### New Parks, Trails, and Facilities Strategies

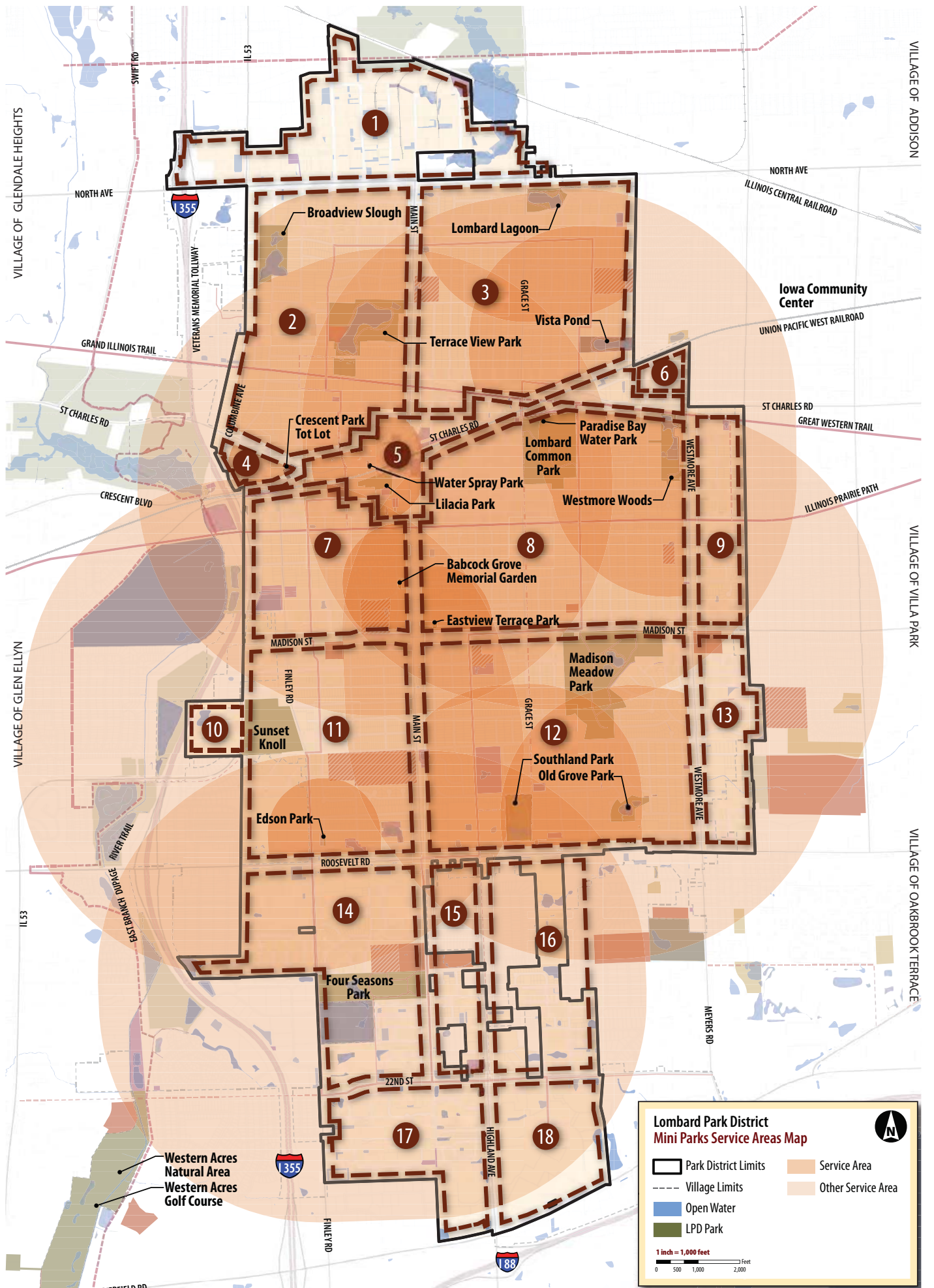
	Strategy		Justification	
			Inventory & Analysis	Needs Assessment
<b>Primary Initiatives</b> →				
<b>Ongoing Initiatives</b> →	<ul style="list-style-type: none"> <li><input type="checkbox"/> Explore acquisition opportunities for Mini Parks in Planning Areas 2, 3, 7, 9, and 13.</li> <li><input type="checkbox"/> Explore land acquisition opportunities for Neighborhood Parks in Planning Areas 8, 9, and 13.</li> <li><input type="checkbox"/> Explore land acquisition opportunities to increase Community Park acreage.</li> <li><input type="checkbox"/> Explore land repurposing opportunities to increase Community Park acreage (adjacent acquisition, home vacancies, etc.)</li> </ul>		For justification for all strategies listed, see map to the right and the Level of Service Table below. Mini Parks are deficient in acreage by almost 19 acres while Community Parks are deficient by almost 108 acres. Neighborhood Park are sufficient in terms of acreage; however, they are unevenly distributed and fail to serve Planning Areas 8, 9, and 13. Refer to the Neighborhood Park Level of Service map in the Inventory and Analysis Chapter for complete analysis.	
<b>Long-term Initiatives</b> →				

Population: 43,165

Level of Service - Acreage Owned and Leased					
Classification	LPD Acreage (Total)	LPD Existing Level of Service (acres / 1,000 population)	IAPD/NRPA Recommended Acreage	IAPD/NRPA Recommended Level of Service (acres / 1,000 population)	Acreage deficiency / surplus (acre)
Mini Park	3.07	0.07	21.58	0.50	-18.51
Neighborhood Park	105.55	2.45	86.33	2.00	19.22
Community Park	216.04	5.00	323.74	7.50	-107.70
<b>Total Parks</b>	<b>324.66</b>	<b>7.52</b>	<b>431.65</b>	<b>10.00</b>	<b>-106.99</b>

Recommended acreage is based off the existing population of 43,165







## Indoor Recreation Facility Strategies

- Deficient in indoor space by +/- 26,000 SF
- Adaptive reuse of school building at SKRC is limiting for active indoor recreation.
- Stakeholder meetings indicate an interest in indoor fitness, gymnasium space, and indoor court space.
- Focus Group meetings indicate an interest in indoor fitness, gymnasium space, and indoor court space.
- Survey programming related questions indicate adult fitness and water fitness as unmet and useful needs.
- Survey facility related questions indicate indoor running, weights, exercise, lap swimming, aerobics, leisure swimming, and therapeutic water as unmet and useful needs.

### ~~STRATEGY 1~~ Preferred Strategy

STRATEGY

**Construct new active recreation and fitness facility on existing District property and renovate SKRC facility for suitable purpose**

Adapt SKRC to be all classroom-related space (early childhood, arts, and instruction). Construct new active recreation and fitness facility at different site

**+** PROS

- Purpose-driven facilities
- Appropriate use of SKRC
- New facility has appropriate access and parking

**-** CONS

- Change in land use
- Split operational costs

• Consider the following park facilities

- Lombard Commons
- Four Seasons
- Madison Meadows
- Southland Park

(See appendix for preliminary studies)

NOTES

**+**

STRATEGY

**2**  
**Renovate SKRC facility into recreation center**

Maintain existing structure and core systems. Provide gymnasium, track, and fitness. Improve classroom spaces. Improve control function. Improve parking

**+** PROS

- Known destination / sports hub
- No acquisition needed

**-** CONS

- Limited parking
- Limited space for building expansions

STRATEGY

**3**  
**Demolish and rebuild at Sunset Knoll**

Demolish SKRC. Replace existing function and expand active recreation and fitness

**+** PROS

- Purpose-driven facility
- No acquisition needed

**-** CONS

- Limited parking
- Limited space for building



## Western Acres Strategies

- Seasonal flooding is operationally challenging
- Loyal customer base is in place
- High traffic location seems untapped
- Clubhouse amenity is aging
- Minimal mention during stakeholder meetings of golf operations.
- Minimal mention during focus group meetings of golf operations.
- About +/-30% of households show a need with +/- 50% indicating needs are met in user survey.
- Ranks 7th in overall importance
- Improvements to clubhouse and course prioritized and supported by low percentage of respondents.

### **X** Preferred Strategy

STRATEGY

1

Maintain (as is) with minor clubhouse and drainage improvements and program expansions

+ PROS

- Conservative financial investment
- Opportunity to increase small events and lunch / dinner revenue
- Opportunity to increase public-private partnerships
- Quicker flood recovery

- CONS

- Continued flooding
- Continued limitations to event size

STRATEGY

2

Convert to open space / seek revenue opportunities

+ PROS

- Relieved of costs associated with flood damage
- Potential for revenue / land gains

- CONS

- Lost customer base
- Lost service
- Lost income

STRATEGY

3

Invest heavily in drainage and new clubhouse

+ PROS

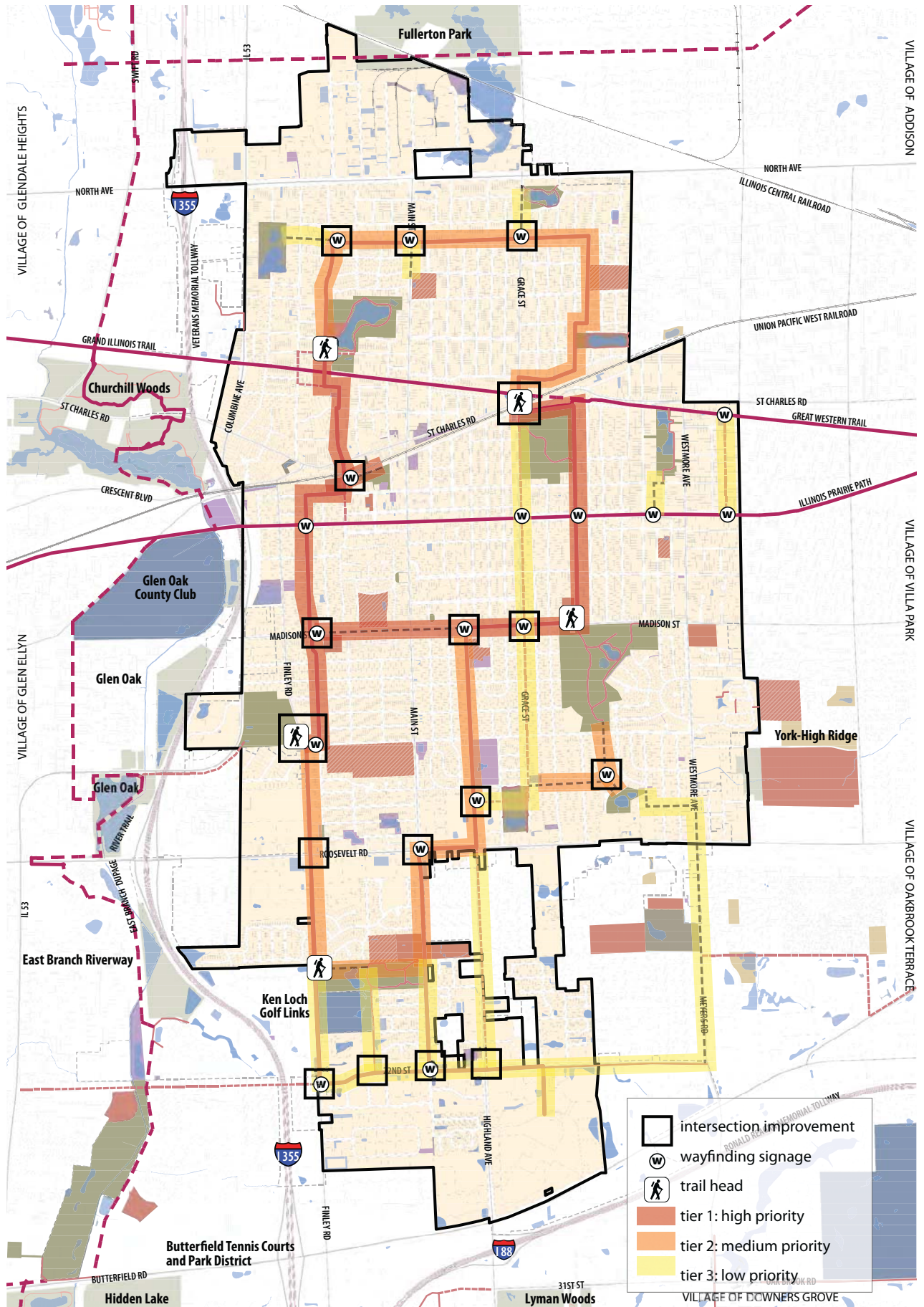
- Opportunity to improve offerings for small events
- Additional golf holes out of floodplain

- CONS

- Private event hosts nearby
- Costly

## Trail Strategies

	Strategy	Justification	
		Inventory & Analysis	Needs Assessment
<b>Primary Initiatives</b> →	<ul style="list-style-type: none"> <li>❑ Tier 1: Develop Lilacia Trail loop. Connect Lilacia Park, Sunset Knoll Recreation Center, Lombard Common Park, Madison Meadows Park, Terrace View Park and schools</li> </ul>	<p>This trail would connect the major Park District and Village destinations.</p>	<p>69% of households need walking trails and 63% need biking trails.</p>
<b>Ongoing Initiatives</b> →	<ul style="list-style-type: none"> <li>❑ Establish design standards for identification and wayfinding signage and other trail amenities</li> <li>❑ Collaborate with the Village on this initiative</li> </ul>	<p>Village plans call for design standards</p> <p>The Village of Lombard has existing bike and trail plans. This plan was used to develop the Park District’s Master Plan recommendations</p>	
<b>Long-term Initiatives</b> →	<ul style="list-style-type: none"> <li>❑ Tier 2: Connect Neighborhood Parks to Lilacia Trail loop</li> <li>❑ Tier 3: Develop tertiary trail connections to remaining planning areas / assets</li> </ul>	<p>Would follow Village bike and trail plans</p> <p>Would follow Village bike and trail plans</p>	<p>69% of households need walking trails and 63% need biking trails.</p> <p>69% of households need walking trails and 63% need biking trails.</p>



## Recreation Program Strategies

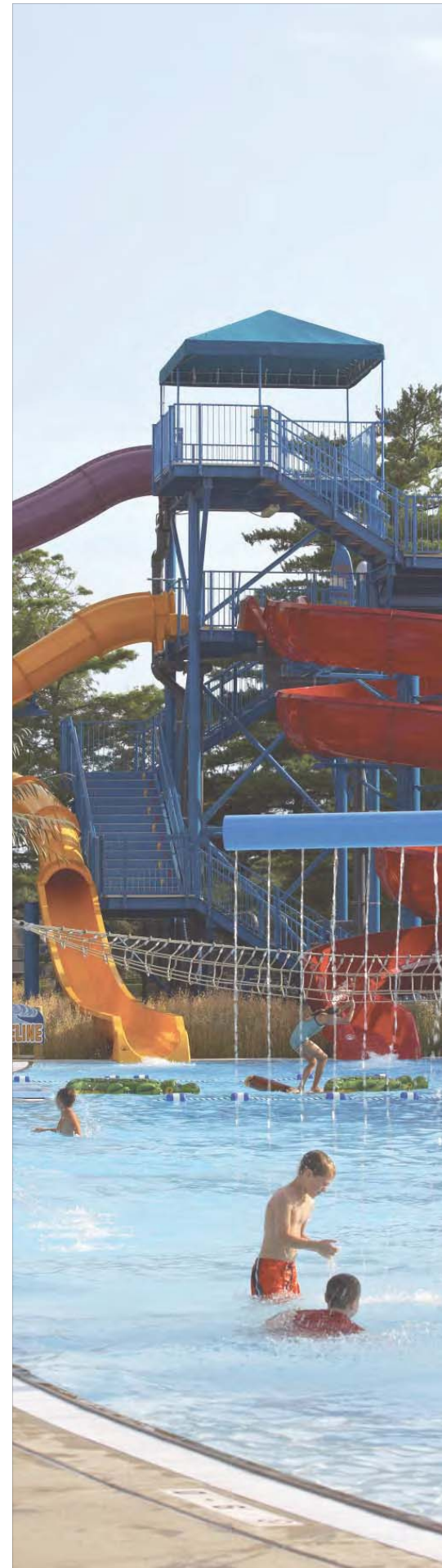
The following recommendations are directly related to Household Survey Results, Core Program Identification, Program Mix, Lifecycle Analysis, Age Segment Analysis, Current Program Assessment, Future Programs, and Marketing Approaches Review in Chapters 2 and 3.

### Recreation Best Practices

A key to developing consistent services is the use of service and program standards. Several program standards have been put in place, however the majority of these standards deal with the certification of instructors. Having standards provides a more consistent service environment. As program growth continues, and as staff time permits, additional standards can be put into place throughout the entire recreation program system, such as customer requirements and program consistency. Examples of standards include:

- The instructor to participant ratios are appropriate for the participant to feel attended to and safely directed.
- Instructor must check that all class equipment/supplies are available and room setups are in place prior to start time.
- Instructor completes a 30-second site survey to look for potential hazards or safety concerns.
- Each instructor will be provided a tool kit or “instructor packet” that includes their class or program roster with phone numbers or email addresses, name tags for participants, customer evaluations to hand out to users, registration forms, a program guide, pertinent park information and emergency phone numbers, thank you cards for the instructor or program supervisor to give to participants at the end of the class, and an introduction sheet of what will be occurring in the program or class, how it will be conducted and what outcomes LPD hopes to achieve. Instructor should also check with participants to make sure roster information is accurate.
- Customer feedback methods are in place to seek input from participants on their expectations of the program and the results of their experience. These methods should include pre and/or post evaluations, focus groups, trailer calls, and general program surveys.
- Class, program curriculum, or work plans will be prepared by the instructor before the class or program is to begin and then signed off by the appropriate program supervisor within the recreation division.
- A class or program budget will be prepared for each activity and shared with the instructor or supervisor on how class monies are spent. Final budget results will be documented at the end of the program segment and then shared with the supervisor or manager.
- The general standard for class cancellation will be three business days before the class begins. This may include class combination.
- Holiday hours for facilities must be posted at least eight days in advance.

In addition to standards, efforts should be made to develop a listing of key customer requirements for core program/membership areas. Key customer requirements are defined as those areas of the program purchasing process that are most important to registrants. For example, an adult softball player’s key requirements may include: cost of the league, quality of athletic field maintenance, cleanliness of restrooms, quality of the umpires, game times and location of the facility. Identifying key requirements is vitally important for staff to deliver the items most important to the customer. Key requirements should be identified by customers and can be included as part of an importance/performance matrix. This determines how important a requirement is to the customer and how the Lombard Park District is performing.







Program registration reports should be reviewed by core program or facility area and set up as cost centers in order to determine overall expense and revenue for the key areas. These reports should be done on a quarterly basis and condensed to a higher level of detail. Some areas closely track financial performance, while others do not. A robust measurement system generally includes a more comprehensive set of measures, including:

- Program capacity rate (ratio of total maximum enrollments for number of spots filled)
- Number of programs per age segment
- Customer satisfaction toward the registration system
- Facility utilization rate
- Program success rate (or cancellation rate)
- Cost recovery rates by core program area
- Number of new programs offered annually
- Household percentage of program participation
- Percent of programs in introduction and growth stage
- Market penetration by age group
- Customer retention, repurchase intent, and referral

### Program Monitoring and Assessment

- The percentage of households that participate in recreation programs and services: Lombard (40%), Illinois (39%) and Nation (34%). Lombard's participation is achieved with less indoor space than other Illinois communities. Only 31% of households in Lombard rated their programs as excellent related to program quality. The Illinois average is 37%. This is a targeted improvement area.
- District staff should continuously monitor fee sensitivity and locations for programs and services as these are among the top reasons for participation. If specific programs are being cancelled, consider changing the location, program time and fee, as these are the top three participation barriers. Also consider focus groups to assist with program assessments.
- Consistently monitor and evaluate core programs. These are the foundation of recreation programs.
- Fitness programs (18%) and Early Childhood programs (14%) had the most offerings for 2012. Martial Arts (3%) and Golf (1%) had the lowest number of programs offered. Staff should continue to focus on implementing more fitness and wellness programs.
- Any program area in the decline stage should be repositioned or deleted. Staff should monitor programs in the mature stages to prevent a decline in registrations. Implementation of program enhancements is necessary to insure participant satisfaction.
- Development of a program capacity measurement process would help identify the percentage of actual number of registrants compared to the potential number of registrants available by core program areas. This can assist in the decision making process of repositioning decline stage programs.
- Other than current performance measures, the Household Survey can provide guidance in repositioning programs.
- In order to identify Lombard Park District trends, establish cost recovery goals at a core program level regarding registration numbers and financial performance. This should be reported and reviewed quarterly, and tracked year to year.
- Reviewing program percentage changes is helpful in determining the next step. Adult athletics had the largest percentage change from 2009 – 2011 at -23.4%. Implementing enhancements and changes is necessary to help the program area survive.

- Formulate a process using HHC Core Program Assessment which ensures the alignment of programs to future resident needs and the financial viability of programs.
- According to the 2013 Lombard Household Survey Results, the top three program areas the community has a high level of need for are Culinary programs, Nature programs/environmental education, and Adult fitness and wellness programs. Staff should review the 2013 Lombard Household Survey Results on page 10 of this Recreation Assessment for additional community programming needs.
- To assist with increasing Nature programs/environmental education, there may be an opportunity to cooperative ventures with the Forest Preserve District of DuPage County.
- Although adult fitness and wellness programs have the greatest number of offerings, there are still a substantial percentage of households who feel their need is not met. Staff should continue to expand programming in this program area due to community input. Nutritional and wellness offerings may help fill the need for both culinary and fitness types of programming.
- Hiring contractors to instruct classes in parks is a regional trend and can be a new revenue source for the District. This may include exercises like P90x or Insanity.

## Marketing Approaches

- Have a Director's message in seasonal catalogs highlighting specific programs and/or event successes or highlighting upcoming programs/events in the current edition of the catalog. Currently the board president has a message, this message can also provide highlights if there is no director's message.
- Highlighting maintenance related projects staff have completed at parks/facilities. Providing education about sustainable practices the District follows and educating residents about sustainable practices they can implement at home.
- Creation of consumer advisory panels for specific user groups to meet with staff to review quality and opportunities for improvement in programs or services.
- Highlighting community relationships with affiliates, businesses, etc. Honor sponsors and volunteers at Board meetings.
- Adding customer testimonials about programs, projects or facility visits to the catalog/website can help brand and image.
- Adding home phone numbers on Board of Commissioner page can promote welcomed communication (currently, just email addresses).
- If a volunteer program is created, a "thank you" event promotes brand/image.
- Add press releases to website promoting park district highlights.
- Highlighting survey results and explaining the direction the district will go with this new information from residents.
- Highlight a specific park or two in each catalog, tell a brief history and future plans.
- Anything environmental or health/fitness related are hot topics. Promote what Lombard is already doing in these categories.
- Staff and Board speaker's bureau to present an overview of the District to community groups.





## Activity Guide

- Differentiate programs for Active Adults and Seniors, including switching the current heading of Adults and Senior Programs in the Activity Guide. Programming for these individual age segments are becoming increasingly important as the population ages.
- Marketing for park and recreation agencies has become a vital area. In addition to the current full time staff member dedicated to marketing, adding a half time position can assist with additional support and the opportunity of being more strategic.
- A positive marketing tool to reflect the District's brand would be to create a new title for the Activity Guide.
- Construct a key in the Activity Guide that instructs readers on how to read information in the program guide.
- Use caution if considering eliminating a hard copy of the Activity Guide
- Review program titles. Customers generally look at the price first, then the program title when determining whether or not to register for a class. Developing more creative titles may help attract more registrations.
- Review program descriptions and make sure they include features, attributes, and benefits. Identify the "hook" that will entice people to register in each description.
- Include a reference box on the "birthday parties" page that includes brief rental information and a page number the information can be found on.
- Design more visually appealing and creative looking special event pages in the Activity Guide that includes photos from previous events. It would also be a good idea to market sponsors/partners for these events on these pages.
- Include phone numbers and/or email addresses for Administrative Staff as well as contact information for Recreation Staff. This promotes open communication and ease of accessibility for the District. In addition, promoting or highlighting a few program/instructional staff in each Activity Guide brings a personal and approachable touch to the programs. Positive customer testimonials are also an important form of marketing.

## Website and Online Presence

- The Website can appear bland. An up to date calendar with scrolling events, images, contests, etc. can get users excited about the offerings. The addition of scrolling images with information regarding events and programs adds an interactive piece to a Website. Users click on the image or information and the link directs them to more information or directly to online registration.
- Online registration (31%) is higher than the Leisure Vision database of Illinois agencies (25%). Online registration will undoubtedly increase in the future, so continuous Website evaluation is needed to keep up with technology trends. An annual evaluation is recommended, including external customer feedback through focus groups.
- Adding photos or videos to pages on your Website can have a much quicker “sell” than the current text-only approach.
- To keep up to date with current technology trends, the applications and wireless application protocol (WAP) enabled Website Lombard has created can easily be viewed by smart phone and tablet users. The Google Map view on the Maps & Amenities section of the Parks/Facilities tab is a nice feature.
- Facebook and Twitter accounts currently keep the community informed and connected to the Park District. Other avenues to increase social media are Flickr and YouTube. These sites can display photos and videos.
- The use of an interactive program guide is a nice feature for users. A PDF version is also available for users who may want to print the guide if they have misplaced their original.
- Developing a volunteer program can create a sense of community involvement and has the ability to raise revenue while decreasing staff expenses. Using the Website once the program is further in development will help promote opportunities and share the benefits of the volunteer program.
- Incorporate Geographical Information System (GIS) with registration software to develop a demographic analysis with the use of visual maps.

*Chapter Five:*  
**Implementation**

# Chapter Five: Implementation

## Planning Actions

This chapter lists the action items required to complete the recommendations listed in Chapter Four. These items have been prioritized and targeted for action over the next 10 years, with emphasis on the first five years after plan adoption. Action items that are to occur on an annual basis are outlined in the box to the right and should serve as a yearly guideline for the Park District.

Time-sensitive action items are both listed below and outlined the timeline on page 107. The timeline for the first five years is then expanded to outline specific directives required to implement recommendations on page 108. These directive are guidelines and require an annual review to react to changes within the community, funding opportunities, and new Park District needs.

**ANNUAL Actions**

- Review Comprehensive Plan Action Plan
- Address ADA issues per transition plan
- Conduct playground and equipment upgrades per Capital Improvements Plan
- Explore practical land acquisition opportunities
- Monitor fees
- Evaluate core program sustainability
- Review cost recovery report (quarterly)
- Expand adult fitness and wellness
- Contract for specialized program instruction
- Review progress, validate priorities

## 10-year Action Plan Outline

### October - December 2013

- Adopt Comprehensive Plan
- Begin new Recreation Center site study
- Review Western Acres phase 2 drainage plan
- Develop refined program standards
- Retire programs in decline

### 2014

- Plan for 2015 Recreation Center funding / referendum
- Complete new Recreation Center site study
- Master Plan new Recreation Center and site improvements (location determined through site study)
- Master Plan Sunset Knoll Recreation Center renovation
- Plan for and implement new marketing approaches
- Plan for and implement Activity Guide recommendations
- Plan for and implement website and social media recommendations
- Plan for and identify key customer requirements
- Design, Engineer, and Construct Madison Meadows playground
- Construct Western Acres phase 2 drainage improvements

### 2015

- Secure new Recreation Center funding
- Design and Engineer new Recreation Center and site improvements
- Design and Engineer Sunset Knoll Recreation Center renovation
- Design, Engineer, and Construct Terrace View playground
- Design, Engineer, and Construct Old Grove playground

### 2016

- Construct new Recreation Center and site improvements
- Apply for a grant for trail priority group A

### 2017

- Construct Sunset Knoll Recreation Center renovations
- Implement new fitness and wellness programs at new Recreation Center
- Master Plan Broadview Slough
- Apply for OSLAD and IEPA grants for Broadview Slough
- Implement park improvement priority group A

### 2018

- Update Comprehensive Plan
- Consolidate class-room based programs to Sunset Knoll Recreation Center
- Design and Engineer Broadview Slough
- Design, Engineer, and Construct Lombard Common playground
- Design, Engineer, and Construct trail priority group A
- Construct Western Acres phase 3 improvements

### 2019

- Master Plan, Design and Engineer Lilacia Park Improvements
- Master Plan Madison Meadows improvements
- Apply for an OSLAD grant for Madison Meadows
- Design, Engineer, and Construct Madison Meadows
- Construct Broadview Slough

### 2020

- Implement new environmental education programs at Broadview Slough
- Construct Lilacia Park improvements
- Design, Engineer, and Construct Southland playground
- Apply for grant for trail priority group B

### 2021

- Implement park improvement priority group B

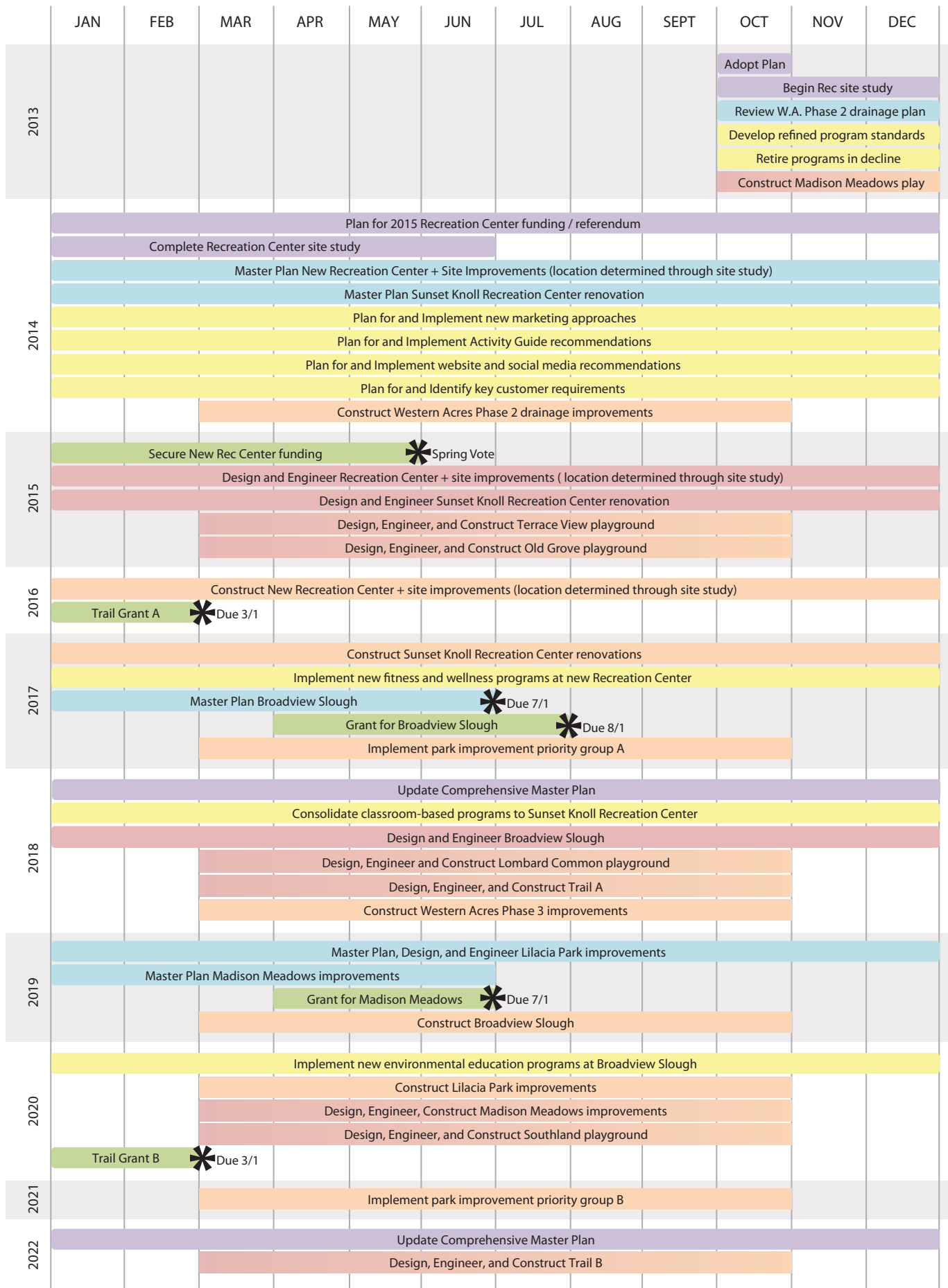
### 2022

- Update Comprehensive Plan
- Design and Construct trail priority group B

**TIMELINE LEGEND**

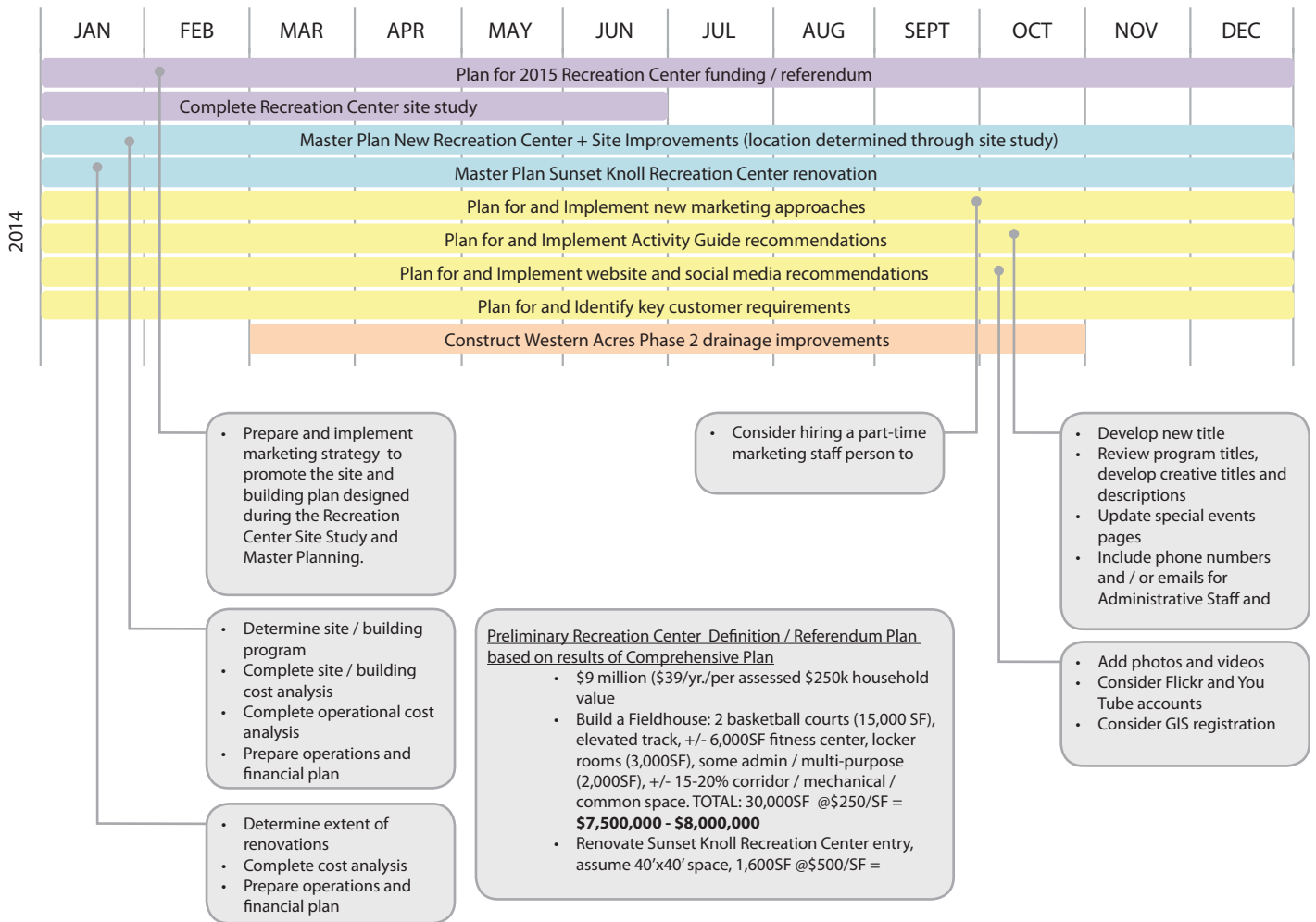
<b>Plan</b>	<b>Design</b>
<b>Program</b>	<b>Construct</b>
<b>Master Plan</b>	<b>Fund</b>

# 10-year Action Plan Projected Timeline

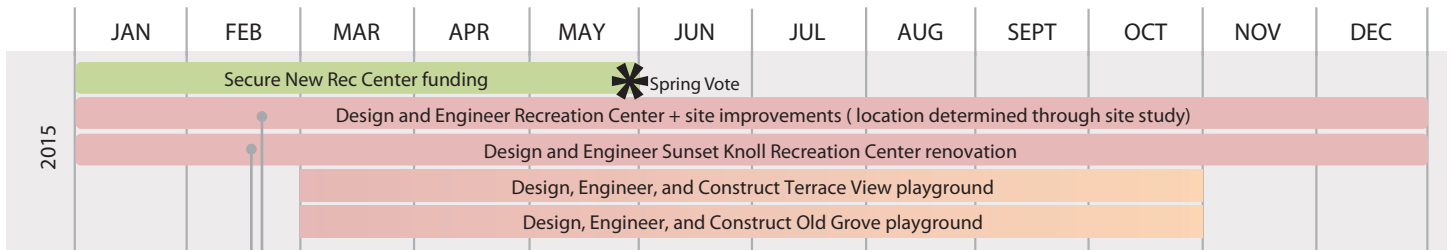


# The First 5 Years

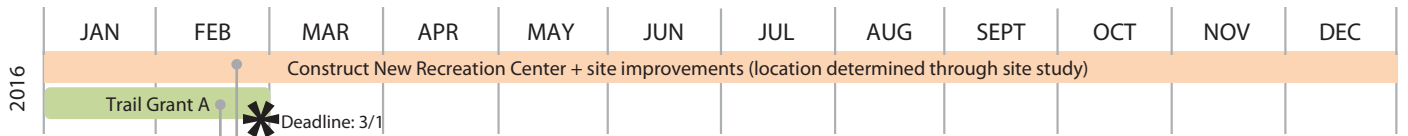
## Timeline and Directives







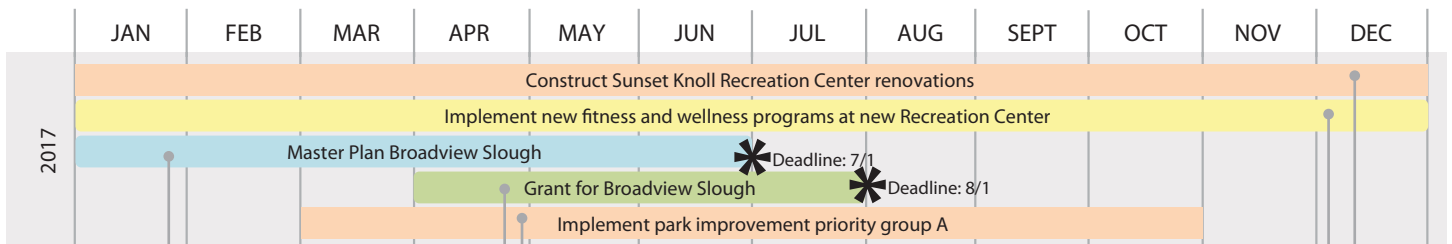
- Prepare construction documents and finalize costs
- Review and finalize operations and financial plan
- Prepare construction documents and finalize costs



- Continue utilizing Sunset Knoll Recreation Center for programming and fitness.
- Submit application for Trail Grant through IDNR. See Priority table to right.
- Deadline: March 1st

**Trail Priorities**

Group A	Group B
<ul style="list-style-type: none"> <li>• Lilacia Trail Tier 1 (Lombard Common to Madison Meadows to Sunset Knoll to Lilacia Park to Terrace View)</li> <li>• Develop Design Guidelines</li> </ul>	<ul style="list-style-type: none"> <li>• Lilacia Trail Tier 2 (connect Terrace View to Lombard Common and Vista Pond. Connect Sunset Knoll to Four Seasons)</li> </ul>



- Submit application for OSLAD Grant through IDNR. See Priority table to left.
- Deadline: July 1st
- Submit application for IEPA 319 Non-Point Source Pollution Control Grant
- Deadline: August 1st

- Consider**
- Water access (fishing / boating)
  - Pier, overlook, and / or boardwalks
  - Trails
  - Outdoor Classrooms
  - Parking (potential agreement with church on north side of park)
  - Nature Center

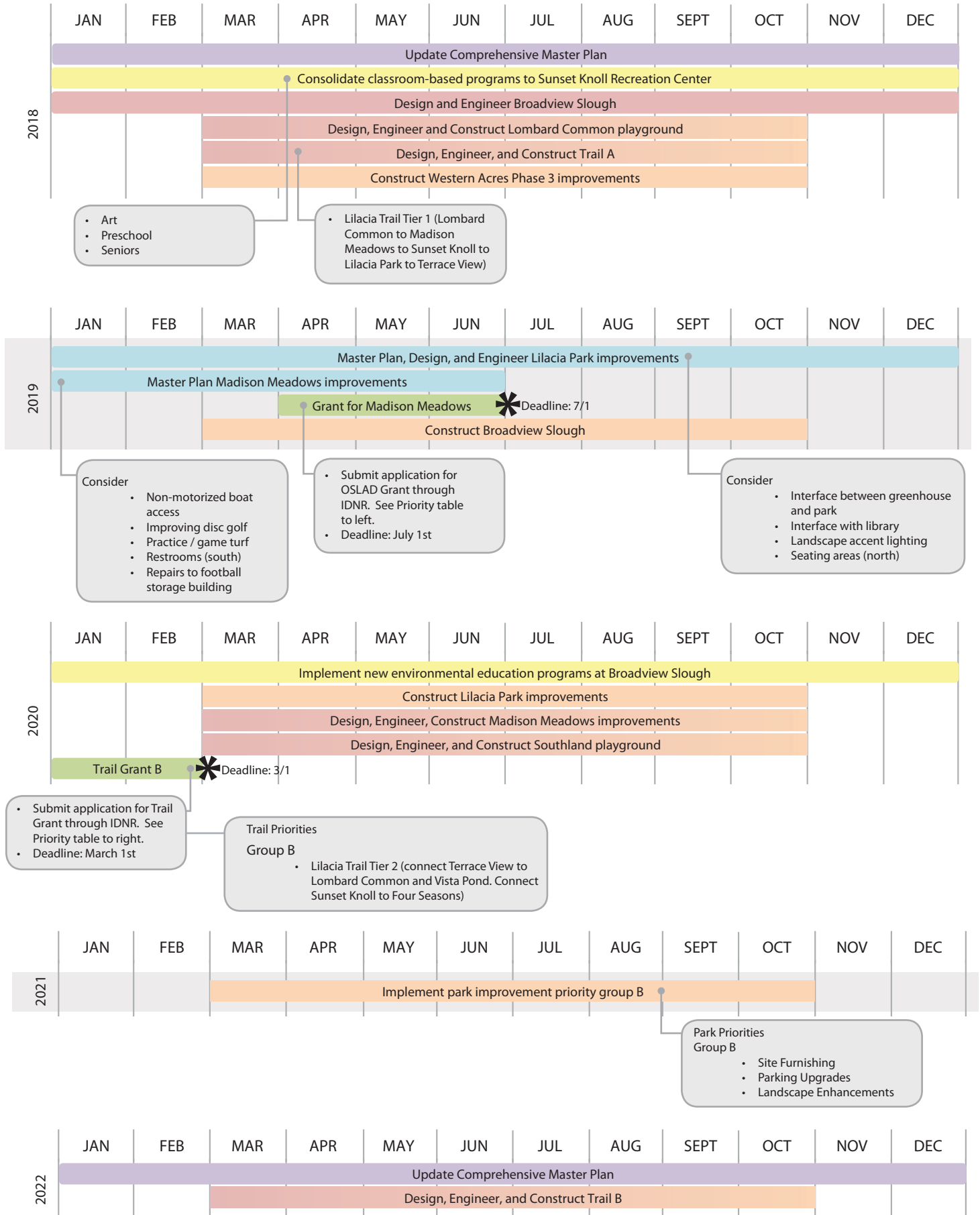
- Park Priorities**
- | Group A  | Group B   |
|--|---|
| <ul style="list-style-type: none"> <li>• ADA Upgrades</li> <li>• Shoreline restoration / Improvement</li> <li>• Water Access (piers, overlooks, boardwalks)</li> </ul> | <ul style="list-style-type: none"> <li>• Site Furnishing</li> <li>• Parking Upgrades</li> <li>• Landscape Enhancements</li> </ul> |

- Relocate and / or hire additional staff to run and maintain new recreation center (dependent upon the results of the operations plan)
- Relocate all fitness and active recreation programming

- Renovate entry
- Relocate fitness and athletic programming to new recreation center
- Consolidate district-wide educational classroom-based programming to SKRC

# Years 6-10

## Timeline and Directives



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## GLOSSARY AND ACRONYMS OF FREQUENTLY USED TERMS

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**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.

**Balanced Budget** – Is a budget in which revenues are equal to expenditures.

**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 have a value of \$2,500 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.

**CAPRA** – The Commission for Accreditation of Park and Recreation Agencies.

**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.

**Full Time Equivalent** – Is an employee's scheduled hours divided by the employers hours for a full-time workweek.

**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

**LED** - Light-emitting diode is a semiconductor light source

**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.

**LGC** – Lombard Golf Course

**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.

**Major Fund** – Are funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds.

**MM** - Madison Meadows

**MMAC** - Madison Meadow Athletic Center

**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

**NEDSRA** - 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-Major Fund** – Are funds whose revenues, expenditures/expenses, assets or liabilities are less than 10 percent of corresponding totals for all governmental or enterprise funds and less than 5 percent of the aggregate amount of all governmental and enterprise funds.

**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 State 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