

LOMBARD PARK DISTRICT'S ANNUAL OPERATING BUDGET 2024



LOMBARD, IL

Lombard
PARK DISTRICT 

Lombard Park District

ANNUAL OPERATING BUDGET

FOR BUDGET YEAR ENDING DECEMBER 31, 2024



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Lombard Park District
Annual Operating Budget 2024
For the Year Ended December 31, 2024

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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 2023 which is collected in Fiscal Year 2024.

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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January 23, 2023

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, 2024, has been prepared and is presented for your review in preparation for the Special Meeting commencing on November 28, 2023. 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 23, 2024. 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 2024 proposed budget provides 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. 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 2023 is 5% and staff is anticipating an additional 1.78% growth factor, however, for purposes of the budget, only a 5% increase in tax revenue has been assumed. In addition, EAV (Equalized Assessed Valuation) is expected to increase approximately 5% from last year. In addition, staff worked exceptionally hard this year budgeting for the impact of the new minimum wage law on their programs and facilities. There are no other economic or legal issues negatively affecting the district.

Management and staff started the budget process at the end of July. Review meetings were held throughout September and October. As is the case each year, 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 high-performing staff.

The Strategic Plan is evaluated annually during the budget process. Staff reviews the goals, recommends modifications as needed, and develops a plan to execute them during the budget year. The Strategic Plan along with any alterations is reviewed by the Board of Commissioners and discussed at the budget meeting in November. It is important to note that the 2024 budget includes consulting expenses to develop a new Strategic Plan to provide the framework to guide the district's initiatives over the next ten years.

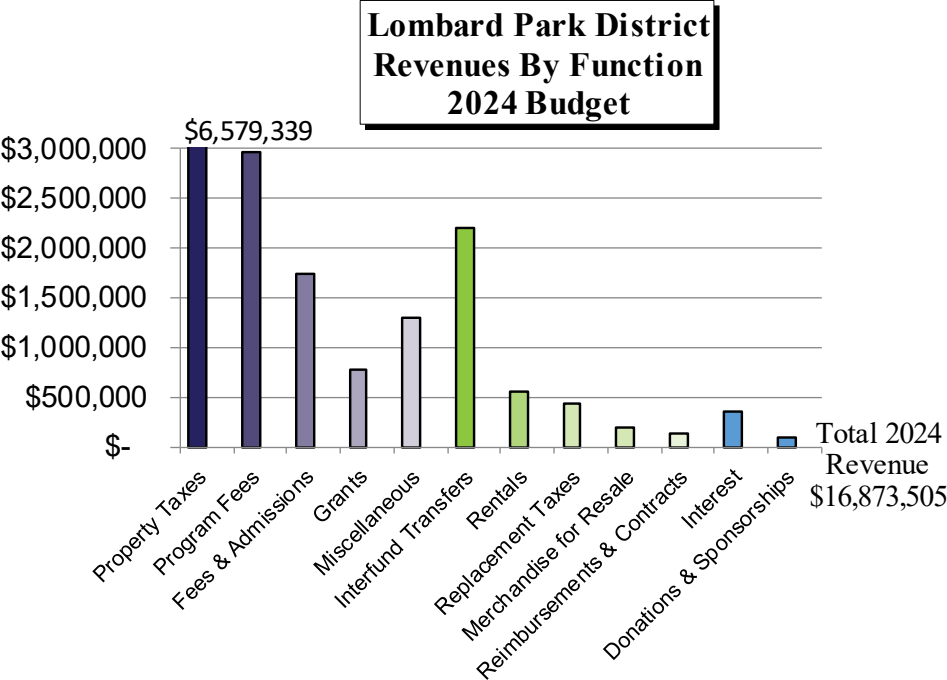
The budget meeting process with the Park Board of Commissioners will be similar to previous years. Staff has included the agenda for the anticipated budget meeting. Our leadership team and staff will be present during the budget presentation to answer any questions firsthand.

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 by funds and account groups, each of which is considered a separate accounting entity.

2024 Expenditures

	Budget 2023	Est. Year End 2023	Budget 2024
General Corporate Fund	\$4,132,317	\$2,970,159	\$5,159,731
Recreation Fund	5,724,369	5,790,883	6,311,448
Special Recreation	867,823	430,788	1,035,354
Debt Service Fund	1,570,431	1,570,431	1,015,527
Capital Projects Fund	3,604,152	1,397,557	5,300,027
All Other Funds	644,702	626,877	695,802
Total	\$16,552,794	\$12,786,694	\$19,517,889
Estimated Fund Balance	\$8,527,201	\$10,361,327	\$7,716,943

The 2024 proposed budget revenues total \$16,873,505 and expenditures total \$19,517,889. As of January 18th, management is estimating the fund balance on December 31, 2023, to total \$10,361,327, and the fund balance on December 31, 2024, to total \$7,716,943. Staff has prepared a budget that has a decrease in fund balance in 2024 of \$2,644,384. The decrease is due to a significant investment in capital with an OSLAD grant project at Southland Park, projects related to a Capital Grant the district received in 2019, and Paradise Bay Water Park improvements. This year, staff has budgeted \$5,386,155 (net of bond payments) in capital expenditures, of which \$3,735,143 is the remaining 2023 capital projects that will be carried forward as “A” priority projects. The major components are as follows:



The 2024 Annual Operating Budget reflects an increase of 14.4% over 2023 estimated year-end revenue for a total of \$16,873,505. The main reason for this increase is anticipated increases in program participation, bond proceeds, and an interfund transfer. Property Taxes of \$6,579,339 (39%), Program Fees and Fees & Admissions of \$4,704,777 (28%), and interfund transfer of \$2,200,000 (13%), make up the operating budget. 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 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.

Beginning in 2018, the district added two new large-scale services to the community 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 courts, and walking track.

The district is proud of this budget, knowing 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. This is accomplished through appropriate fund balance reserves, seeking new revenue opportunities, exploring intergovernmental agreements when possible, and utilizing existing revenue streams to fund services and programs.

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

Major Work

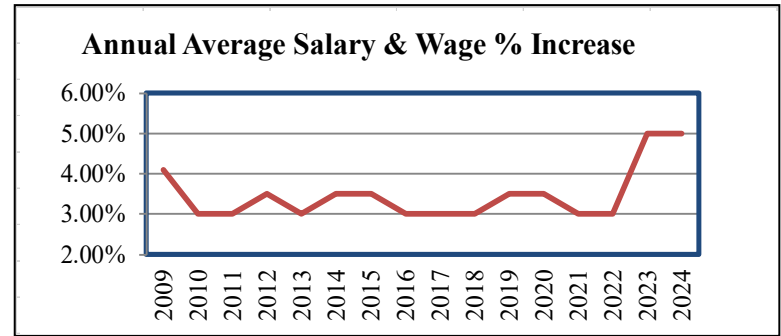
Historically, the district commits approximately \$550,000 to capital improvements. Typically, \$200,000 comes from bond proceeds, \$200,000 from the ADA Fund, and \$150,000 from operations each year. However, in recent years the district's plan for capital spending has increased. With the receipt of three OSLAD grants and a 2019 capital grant, there has been a significant investment in park renovations. These additional grant opportunities allow for replacing and improving our assets. The District's Strategic Plan, which includes Capital Replacement Schedules, the 2022 ADA Audit, and Action Plan items from the 2013 Comprehensive Master Plan, are included in the Capital Projects section of this budget. Overall, the major 2024 capital projects are replacing existing equipment which will help to reduce repair costs. In addition, the district estimates savings on maintenance repairs due to the replacement of a Jacobsen 300-gallon spray rig, a John Deere 4066R Utility Tractor, and a Toro Procor walk-behind greens aerator. It is important to note that the 2024 capital budget includes \$332,600 of projects that will only be completed if the funds from both the Capital Bill grant and OSLAD grants are received. Therefore, the \$5.4M investment in capital will be offset by \$738k in grant money and \$210k in Village support, leaving the district responsible for the remaining \$4.4M. All other capital projects will not have a future impact on the operating budgets. The following list highlights staff recommendations for projects that will be undertaken during 2024, which will allow the district to remain fiscally conservative, maintain a healthy financial condition and provide quality services to our community:

- Southland OSLAD Project (\$2,500,000)
- Lilacia Park Renovation (\$563,000)
- Various Capital Bill Grant Projects (\$332,600)
- Comprehensive Master Plan (\$175,000)
- Financial Software (\$70,285)
- Pickleball Sound Reducing Windscreens (\$60,000)
- Various ADA Projects (\$250,000)
- ADA Accessible Swing (\$93,043)
- Hurricane Cove Main controller and pump repair (\$51,000)
- Parking Lot Resurfacing (\$201,000)
- Two – Ford F150 Quad Cabs (\$121,000)
- Ford F-350 Regular Cab (\$67,500)
- 15 Passenger Van (\$85,000)
- John Deere 4066R Utility Tractor (\$52,000)
- Jacobsen 300-gallon Spray Rig (\$70,000)
- Nine Yamaha Golf Carts (\$53, 985)
- Toro Procor Walk Behind Greens Aerator (\$39,957)
- Ballfield Improvements (\$60,000)

Budgeting Notes

Full-time staff salaries and wages have been budgeted at a 5% increase while the annual average has been 3.37% since 2009. Most part-time staff wages will increase to \$14 an hour on January 1, 2024. Wage compression will be addressed on an individual basis based on supervisor discretion.

Presented in the Employee Benefits Package for 2024, health insurance rates for HMO increased by 7.7%, the PPO plan increased by 7.9%, vision increased by 10%, dental increased by 3%, life insurance decreased by 35%, and EAP remained unchanged from 2023. As they have since 1999, our employees are required to pay a portion of their health insurance, dental, and vision premiums. Employees who were employed with the district prior to January 1, 2012, pay 8% of the health insurance premium and those hired after that date pay 15% of the premium. 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 2024 Proposed Budget are projected to increase substantially in the upcoming year. With the favorable interest rates available, staff is investing idle cash to increase interest revenue. Conversely, on the expense side of interest rates, the district is paying a higher interest rate for the sale of the annual bond issuance. The additional interest paid on the debt issuance will slightly reduce the proceeds used for capital projects.

Again for 2024, District-wide *Utility* budgets have been determined based on current utility trends, with more weighted value on 2023's information. All utilities were budgeted to increase by 3-5% based on information staff has gathered except water which we anticipate a 2.42% increase.

In the 2024 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 surpassed pre-pandemic levels. 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 a \$1 increase for both residents and non-residents. Pool passes were proposed with a 2% 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 however, a \$1 increase is being proposed for unlimited group fitness. There is also a \$1 increase for daily fees and open gym. Daily fees at Lombard Golf Course will remain the same in 2024, however, a \$1 increase is being proposed on gas carts as well as a \$5 per rider surcharge on individuals who request a single-rider cart while they are in group play and have the option to take a double-rider cart.

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 2024 Operating Budget development by determining basic policy and setting the district's course for the future. In addition, we have concluded the implementation of the 2013 Comprehensive Master Plan. Development of a new Comprehensive Master Plan is currently in progress and will be implemented in 2024.

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. Due to the concerted effort, the district received the Government Finance Officers Association's Distinguished Budget Presentation Award for the eleventh time in 2023.

In addition, we would also like to express our appreciation to the seven members of the Board of Park Commissioners. 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,

Joseph S. McCann
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
Regular/Budget Meeting
Sunset Knoll Recreation Center
Tuesday, November 28, 2023
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

Established	On September 26, 1927, the Lombard Park District was formed and founded by Col. William R. Plum.
Governed	The Park District is governed by a seven-member, volunteer Board of Commissioners each of whom serves six years. Current Board consists of President: Margie Fugiel, Vice-President: Greg Ludwig, Michael Kuderna, Gregory Ludwig, Steve Zook, Jim Scalzo, Steven Wolsztyniak, and Pete Nolan.
Boundaries	On 450 acres of land the Lombard Park District is located in central DuPage County, 25 miles west of the downtown Chicago “loop” business district and 14 miles southwest of O’Hare International Airport. Adjacent communities include, Addison, to the north, Villa Park to the east, Downers Grove to the south and Glen Ellyn to the west.
Population	The Park District's population is approximately 43,400.
Real Estate	The equalized assessed value of real estate for 2022 is \$1,686,675,255 (most recent available).
Tax Rate	The tax rate for 2022 is .3975 per \$100 of assessed value (most recent available).
Fiscal Year Budget	The proposed operating budget, including capital projects, for 2024 is \$19,517,889. The fiscal year begins January 1 and concludes on December 31.
Budget Process	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.
Bond Rating	The District issues General Obligation Bonds periodically for capital improvements. In June 2011, Standard & Poor’s gave the Park District an upgrade to an ‘AA’ rating, citing “the district’s maintenance of its strong financial reserves.” 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.
Affiliations	The District is affiliated with the National Recreation and Park Association (NRPA), the Illinois Association of Park Districts (IAPD), the Illinois Park and Recreation Association (IPRA), 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, a nine-hole golf course, a botanic park, nursery operation, garden plots, 22 baseball/softball fields, 16 soccer/football fields, eight tennis courts, eight basketball courts, 18 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 2023, staff is estimating that there will be 27,967 people registered for recreation programs, an additional 29,700 golfers at Lombard Golf Course, and 54,557 daily admissions to Paradise Bay.

Administrative Staff

The District has five members of the Administrative Staff. They are Joe S. McCann, Executive Director; Andrea V. Chiappetta, Director of Finance and Personnel; Angus Shields, Director of Recreation; Kevin Ingram, Superintendent of Golf Course Operations; and Dave Lemar, Superintendent of Parks.

Staff

In a typical year, the district has an appointed executive director responsible for administrative efforts of the Park District including 38 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: 8 Administration, 70 Recreation, 6 Golf Course and 27 Maintenance. A copy of the 2024 Organizational Chart is on page 20

Awards

The District has received the following awards in 2023: the 2022 Certificate of Achievement for Excellence in Financial Reporting from GFOA; the 2023 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
Web Site <http://www.lombardparks.org>

PARK & FACILITIES

VISIT 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



Margie Fugiel
President



Greg Ludwig
Vice President



Mike Kuderna
Commissioner



Pete Nolan
Commissioner



Steve Wolsztyniak
Commissioner



Jim Scalzo
Commissioner



Steve Zook
Commissioner

Administrative Staff



Joe S. McCann
Executive Director



Andrea V. Chiappetta
Dir. of Finance/Personnel



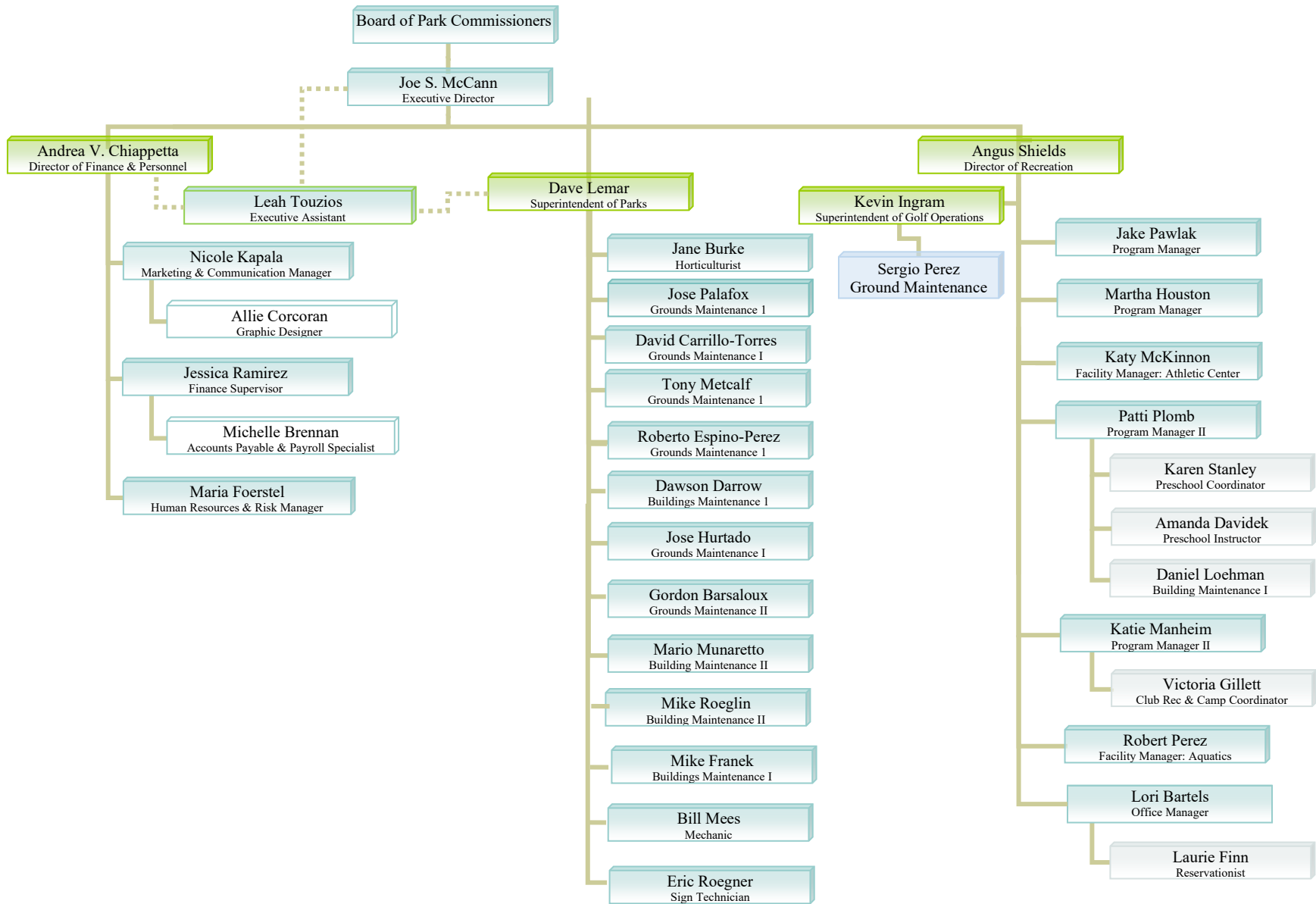
Angus Shields
Director of Recreation



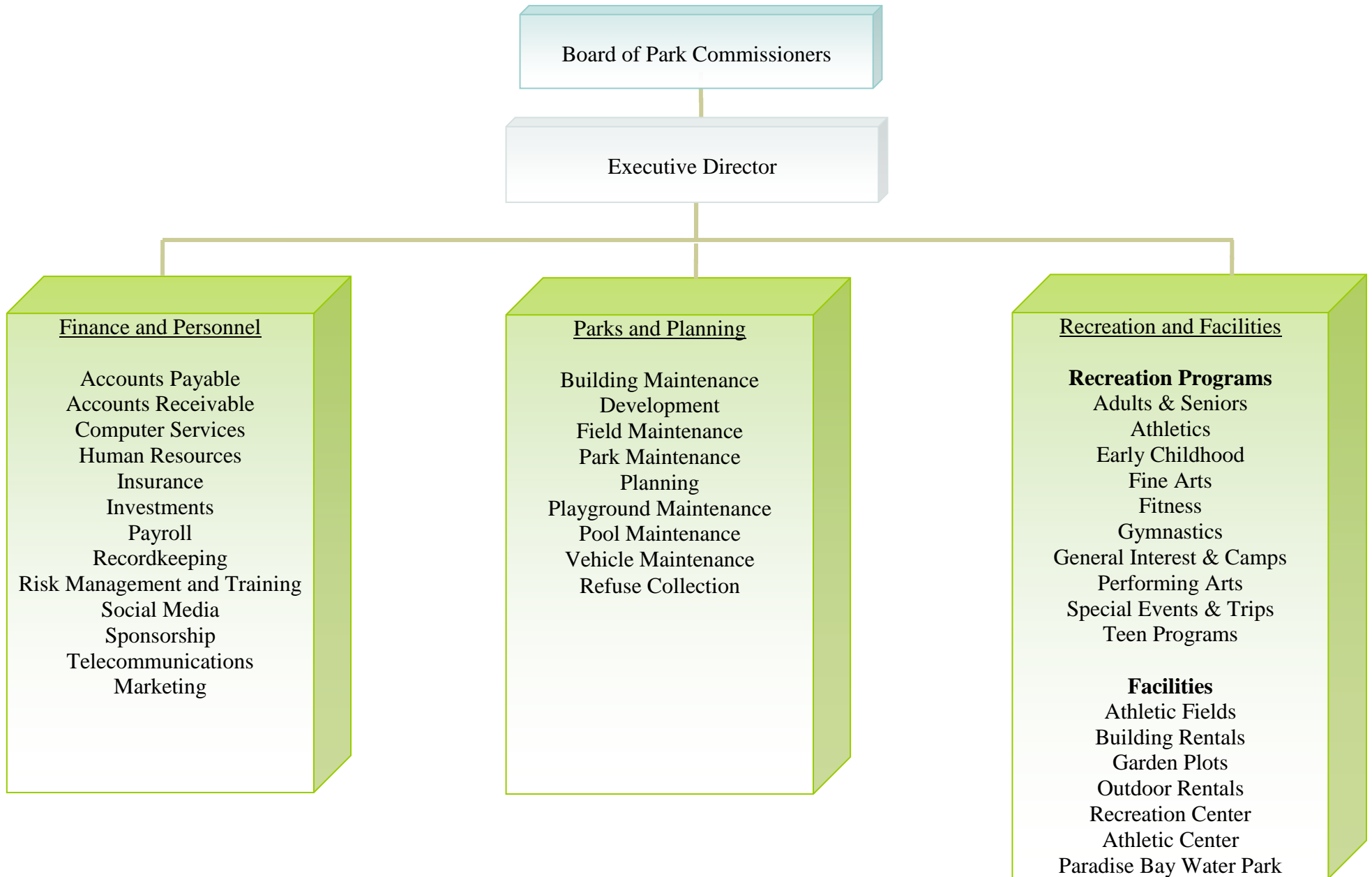
Dave Lemar
Supt. of Parks



Kevin Ingram
Supt. of Golf Operations



Organizational Chart by Function



Employees by Function/Program

	<i>Full-time Employees</i>									
	2024 Budget	2023	2022	2021	2020	2019	2018	2017	2016	2015
<i>Administrative</i>	7.5	7.5	7.5	7.5	7.5	8	8	8	8	8
<i>Recreation</i>	13	13	13	13	12	13	13	11	10	10
<i>Golf Course</i>	2	1	1	1	1	1	1	11	1	1
<i>Maintenance</i>	14.5	14.5	13.5	13.5	12.5	12	13	13	14	13
<i>Total</i>	37	36	35	35	33	34	35	33	33	32

	<i>Full-time Equivalent Employees</i>									
	2024 Budget	2023	2022	2021	2020	2019	2018	2017	2016	2015
<i>FTE's</i>	74	72	60	50	35.5	61.5	60.5	44.5	44.5	44
<i>Grand Total</i>	111	108	95	85	68.5	95.5	95.5	77.5	77.5	76



Budget Process

The 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 ensure that the baseline 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 any time 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 a two-thirds vote. Transfers cannot exceed 10%, in the aggregate, of the total amount appropriated for the fund or item that is having funds reallocated.

Budget Implementation and Monitoring

The budget process continues with the implementation of budget policies during the process. The 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 ongoing 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
2023 Tax Levy & 2024 Budget Calendar**

August

Staff completes draft of Capital Improvements (Aug. 25)

September

Staff Enters Budget Information in MSI (Sept. 12)
Line-Item Notes (Sept. 12)
Submit Goals & Objectives (Sept. 12)
Commissioner Goals and Objectives & Capitals (Sept. 12)
Manager Meetings with Director of Rec. (Sept. 13, 14 & 15)
Survey Results (Sept. 15)
Fee History (Sept. 15)
Meetings with Leadership (Sept. 20-22)
Final Changes Due in Budget Module (Sept. 26 at 5 pm)
Executive Director Final Review (week of Sept. 25)

October

Truth in Taxation Compliance - Initial Estimate of Tax Levy - Board Meeting (Oct. 24)
Review and Initiate 2022 Capitals – (Oct. 25)

November

Budget Document delivered to Board (Nov. 17)
Review Proposed Budgets – Special Meeting (Nov. 28)
Review Salary and Employee Benefits Package – Special Meeting (Nov. 28)
Approve Goals & Objectives at Nov. Board Meeting (Nov. 28)
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 2024 Budget (Dec. 18)
Adopt 2023 Tax Levy Ordinance (Dec. 18)
Display for Public Viewing (Dec. 19)
Staff Completes Salary Schedules/Reviews (Dec. 19 – Dec. 30)

January

Public Hearing – 2024 Budget (Jan. 23, 2024)
Adopt 2024 Budget & Appropriation Ordinance (Jan. 23, 2024)

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 22, 2024)

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, 2024)

Lombard Park District's 2024 Budget seeks to meet important community and organization needs while maintaining the fiscal discipline necessary to ensure fulfillment of the district's 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, 2023. 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.



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 accepted 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 2022 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 2022, independent auditors prepared the CAFR and issued an unmodified opinion.

The district anticipates receiving the Award of Financial Reporting Achievement from GFOA for the 2022 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 2022 Audit.

The district received this award in 2023 and will submit the 2024 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 2024 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 pass 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 2023.

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 2023 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 \$10,000 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

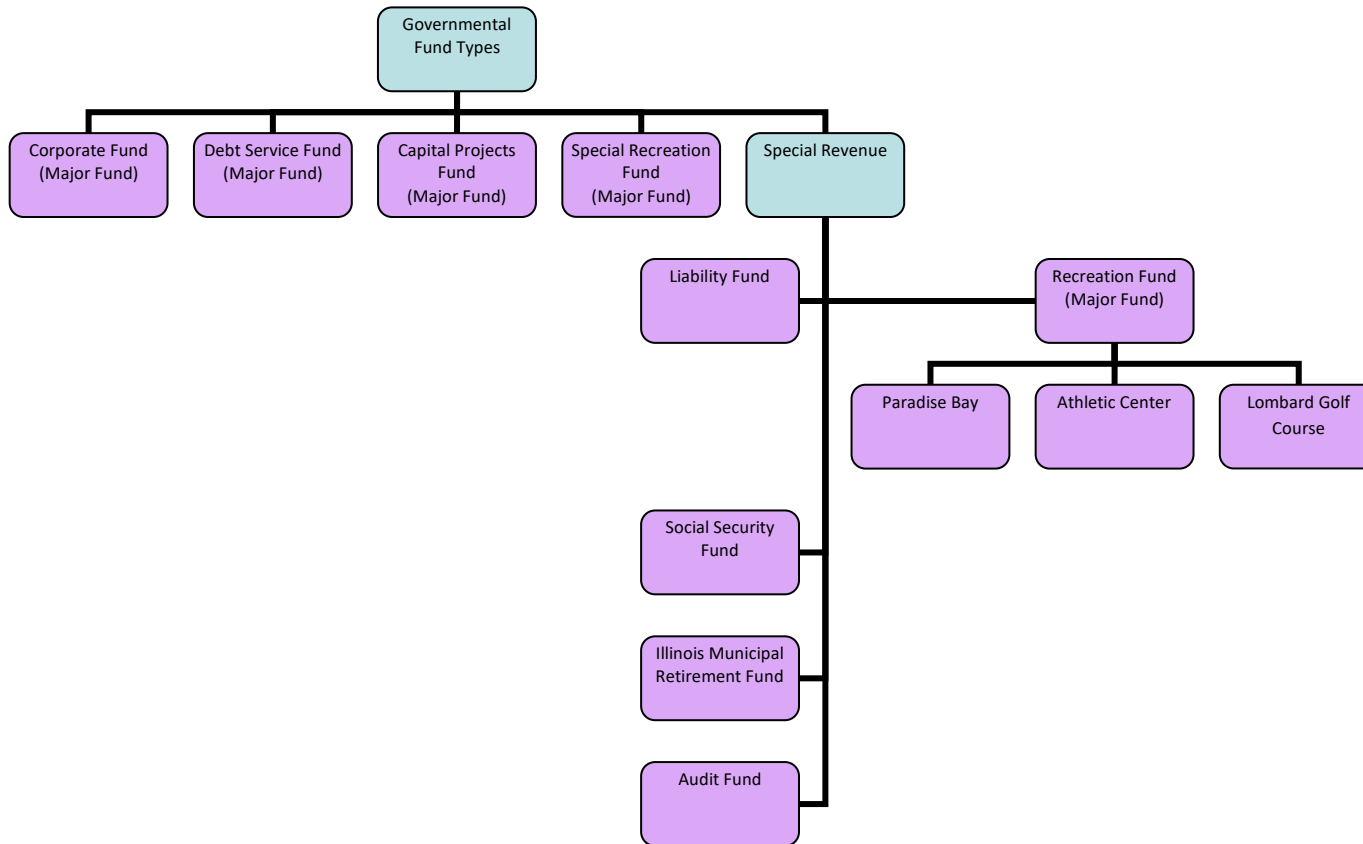
The estimated year-end fund balance for the Corporate Fund is 44.7% and is decreasing to 41.4% in 2024, which means the district is in compliance with this policy

The estimated year-end fund balance for the Recreation Fund is 33.8% and increasing to 47.3% in 2024, 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, TIFFF 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.

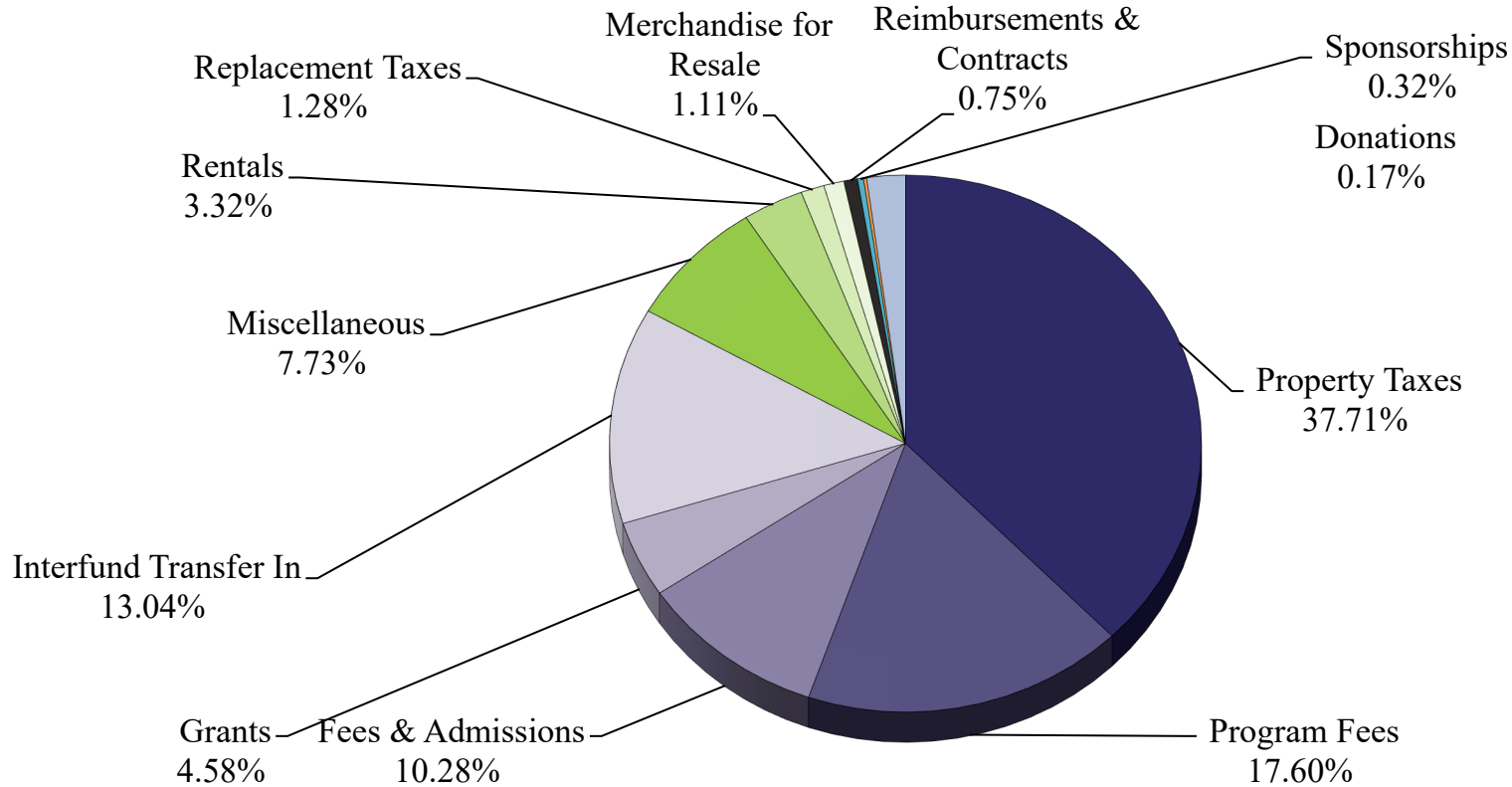
Social Security Fund – The Social Security Fund is used to account for revenues derived from an annual property tax levy for purposes of meeting costs associated with participation in the “Social Security Act.”

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

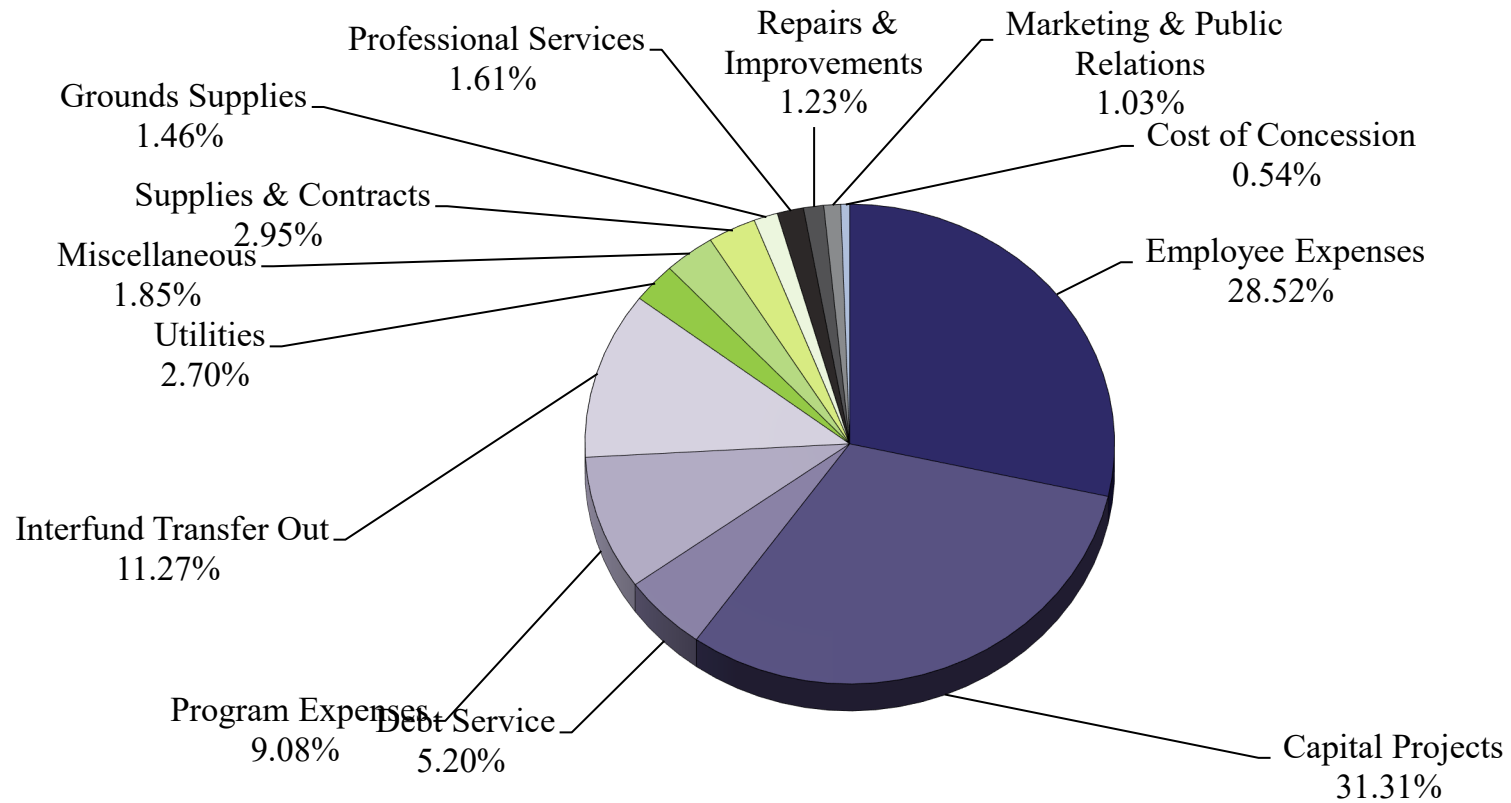
In addition, these funds are organized in two major areas: Administrative Funds and Recreation Funds. The Administrative Funds are the Corporate, Special Recreation, Liability, Debt Service, Social Security and Illinois Municipal Retirement Funds. The Recreation Fund includes revenue from the Recreation, 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 2024 Budget



	2024 Budget	2023 Budget	2022 Budget	2021 Budget	2020 Budget
Property Taxes	6,363,329	6,647,450	6,280,551	6,280,551	5,890,661
Program Fees	2,969,913	2,703,601	2,372,950	2,356,793	2,415,019
Fees & Admissions	1,734,864	1,497,123	1,361,824	1,404,209	1,399,640
Grants	773,000	1,195,000	1,271,700	1,246,500	1,246,500
Interfund Transfer In	2,200,000	1,200,000	750,000	1,000,000	350,000
Miscellaneous	1,303,651	913,487	118,173	762,089	711,597
Rentals	560,878	477,467	435,308	446,998	385,533
Replacement Taxes	216,010	445,726	187,445	187,445	136,118
Reimbursements & Contracts	126,245	138,614	115,906	110,906	111,984
Merchandise for Resale	186,709	159,986	132,000	132,430	143,492
Interest	355,537	126,340	909	909	86,923
Sponsorships	54,250	39,800	34,000	34,000	25,400
Donations	29,119	33,481	22,611	17,355	10,337
	\$ 16,873,505	\$ 15,578,075	\$ 13,083,376	\$ 13,980,185	\$ 12,913,204

Lombard Park District Expenditures By Function 2024 Budget



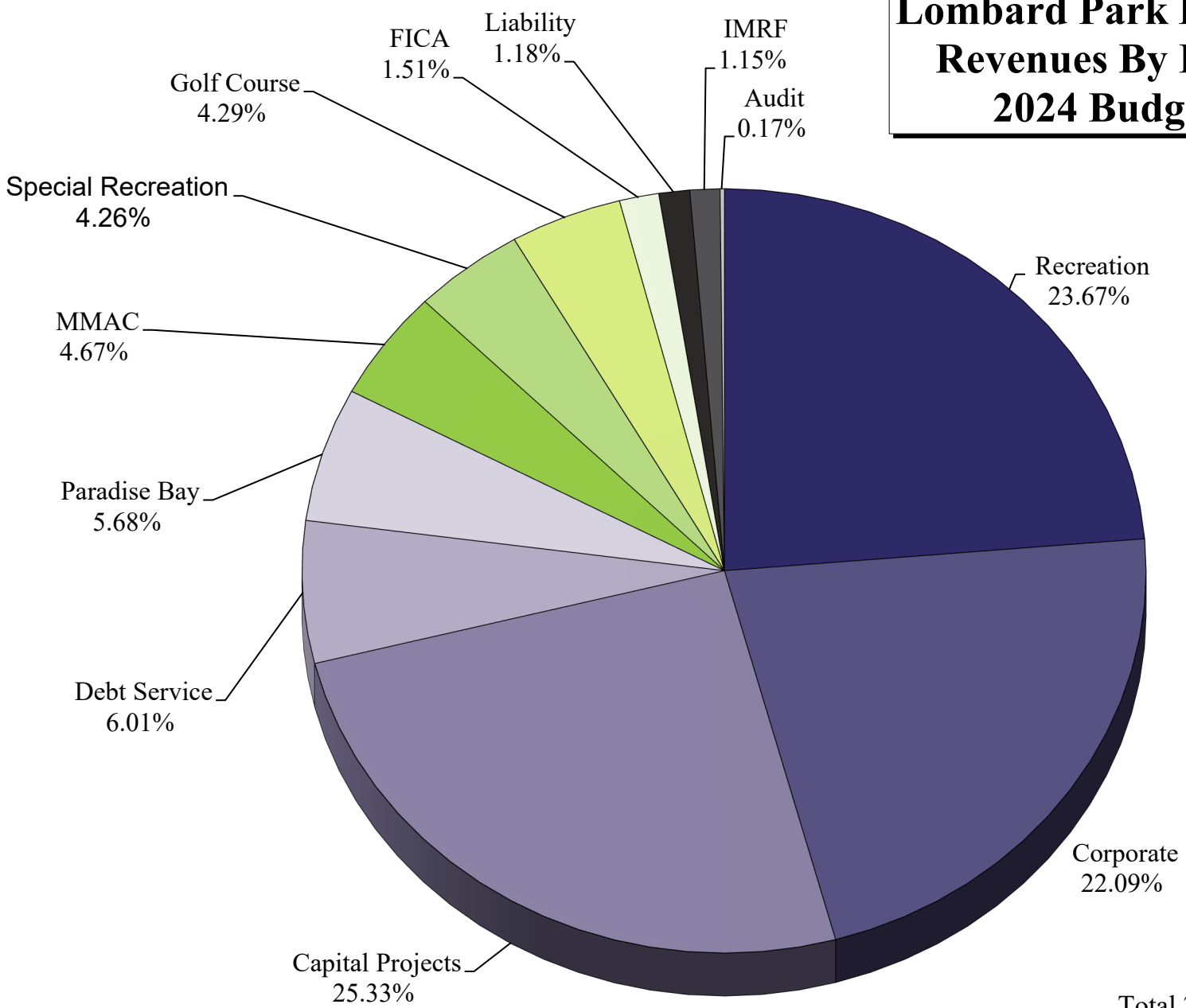
	<u>2024 Budget</u>	<u>2023 Budget</u>	<u>2022 Budget</u>	<u>2021 Budget</u>	<u>2020 Budget</u>
Employee Expenses	5,565,689	5,268,132	4,942,387	4,729,147	5,168,849
Capital Projects	6,111,955	4,489,711	3,956,058	3,209,475	3,152,502
Debt Service	1,014,199	1,569,103	1,515,108	1,482,807	1,451,609
Program Expenses	1,772,509	1,551,526	1,299,700	1,281,509	1,322,620
Interfund Transfer Out	2,200,000	1,200,000	750,000	1,000,000	350,000
Supplies & Contracts	575,186	532,552	406,403	417,693	412,714
Miscellaneous	604,836	503,694	469,012	452,739	420,146
Utilities	526,860	495,898	428,034	446,415	428,772
Grounds Supplies	284,450	218,750	184,000	206,738	206,422
Professional Services	315,036	250,636	193,131	186,411	191,961
Repairs & Improvements	240,874	191,679	172,080	172,842	165,323
Marketing & Public Relations	200,705	190,583	173,397	164,105	176,277
Cost of Concession	105,590	90,530	65,933	62,037	69,208
	<u>\$ 19,517,889</u>	<u>\$ 16,552,794</u>	<u>\$ 14,555,243</u>	<u>\$ 13,811,918</u>	<u>\$ 13,516,402</u>

Lombard Park District
Fund Summary - Proposed Budget Report
All Funds
Fiscal Year 2024

Account Number	Corporate Fund	Recreation Fund	Pool Fund	Madison Meadow MMAC Fund	Golf Fund	Spec. Rec. Fund	Liability Fund	Debt Serv. Fund	FICA Fund	IMRF Fund	Audit Fund	Cap. Proj. Fund	TOTAL
	05	10	20	25	30	40	50	60	70	75	80	90	
REVENUE													
210 Taxes	\$ 3,323,356	\$ 886,363	\$ -	\$ -	\$ -	\$ 718,287	\$ 177,977	\$ 1,014,198	\$ 246,701	\$ 184,457	\$ 28,000	\$ -	\$ 6,579,339
220 Interest	176,232	44,552	-	-	-	604	12,863	-	8,243	9,198	-	103,845	355,537
230 Fees & Admissions	-	-	658,574	633,500	442,790	-	-	-	-	-	-	-	1,734,864
240 Rentals	38,410	187,300	87,323	46,000	201,845	-	-	-	-	-	-	-	560,878
320 Merchandise for Resale	-	11,750	102,959	8,000	64,000	-	-	-	-	-	-	-	186,709
330 Donations	24,463	4,656	-	-	-	-	-	-	-	-	-	-	29,119
332 Grants	-	-	-	-	-	-	-	-	-	-	-	773,000	773,000
335 Sponsorships	-	46,250	3,000	5,000	-	-	-	-	-	-	-	-	54,250
340 Reimbursements & Contracts	59,403	41,492	17,450	-	-	-	7,900	-	-	-	-	-	126,245
350 TIFF Proceeds	84,090	-	-	-	-	-	-	-	-	-	-	-	84,090
360 Miscellaneous Income	21,900	70	(50)	160	220	-	-	-	-	-	-	1,197,261	1,219,561
360 Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	2,200,000	2,200,000
410 Program Fees	-	2,771,248	88,340	95,125	15,200	-	-	-	-	-	-	-	2,969,913
	\$ 3,727,854	\$ 3,993,681	\$ 957,596	\$ 787,785	\$ 724,055	\$ 718,891	\$ 198,740	\$ 1,014,198	\$ 254,944	\$ 193,655	\$ 28,000	\$ 4,274,106	\$ 16,873,505
TOTAL REVENUE													
EXPENSE													
510 Employee Expenses	\$ 2,119,891	\$ 1,455,839	\$ 530,977	\$ 418,286	\$ 390,634	\$ 5,520	\$ 182,884	\$ -	\$ 289,371	\$ 172,287	\$ -	\$ -	\$ 5,565,689
520 Utilities	147,245	176,123	98,810	63,132	41,550	-	-	-	-	-	-	-	526,860
530 Repairs & Improvements	117,429	47,950	44,070	11,175	20,250	-	-	-	-	-	-	-	240,874
540 Supplies & Contracts	304,272	79,867	44,886	69,582	64,079	-	12,500	-	-	-	-	-	575,186
550 Grounds Supplies	204,950	-	26,500	-	53,000	-	-	-	-	-	-	-	284,450
560 Professional Services	277,726	-	4,350	-	-	-	4,500	-	-	-	28,460	-	315,036
610 Marketing & Public Relations	48,710	103,445	15,200	17,000	10,550	-	5,800	-	-	-	-	-	200,705
620 Permits & Licenses	-	1,900	2,720	-	-	-	-	-	-	-	-	-	4,620
630 Merchandise - Cost of Sales	-	9,700	58,490	5,400	32,000	-	-	-	-	-	-	-	105,590
640 Banking & Credit Card Fees	500	125,500	16,700	500	28,500	-	-	-	-	-	-	-	171,700
650 Special Recreation	-	-	-	-	-	376,491	-	-	-	-	-	-	376,491
660 Interfund Transfers Out	1,900,000	300,000	-	-	-	-	-	-	-	-	-	-	2,200,000
670 Miscellaneous Expense	39,008	9,301	-	28	2,360	-	-	1,328	-	-	-	-	52,025
710 Program Salaries	-	783,023	59,868	90,399	-	-	-	-	-	-	-	-	933,290
720 Program Supplies	-	212,634	4,050	3,750	600	-	-	-	-	-	-	-	221,034
730 Program Contractual Services	-	596,620	11,880	-	9,685	-	-	-	-	-	-	-	618,185
900 Capital Expenditures	-	-	158,585	-	-	653,343	-	-	-	-	-	4,071,342	4,883,270
913 2021 Bond	-	-	-	-	-	-	-	278,100	-	-	-	-	278,100
914 2022 Bond	-	-	-	-	-	-	-	-	-	-	-	181,000	181,000
915 2023 Bond	-	-	-	-	-	-	-	736,099	-	-	-	282,585	1,018,684
916 2024 Bond	-	-	-	-	-	-	-	-	-	-	-	765,100	765,100
	\$ 5,159,731	\$ 3,901,902	\$ 1,077,086	\$ 679,252	\$ 653,208	\$ 1,035,354	\$ 205,684	\$ 1,015,527	\$ 289,371	\$ 172,287	\$ 28,460	\$ 5,300,027	\$ 19,517,889
TOTAL EXPENSE													
TOTAL REVENUE	\$ 3,727,854	\$ 3,993,681	\$ 957,596	\$ 787,785	\$ 724,055	\$ 718,891	\$ 198,740	\$ 1,014,198	\$ 254,944	\$ 193,655	\$ 28,000	\$ 4,274,106	\$ 16,873,505
TOTAL EXPENSE	5,159,731	3,901,902	1,077,086	679,252	653,208	1,035,354	205,684	1,015,527	289,371	172,287	28,460	5,300,027	19,517,889
Change in Fund Balance	\$ (1,431,877)	\$ 91,779	\$ (119,490)	\$ 108,533	\$ 70,847	\$ (316,463)	\$ (6,944)	\$ (1,329)	\$ (34,427)	\$ 21,368	\$ (460)	\$ (1,025,921)	\$ (2,644,384)

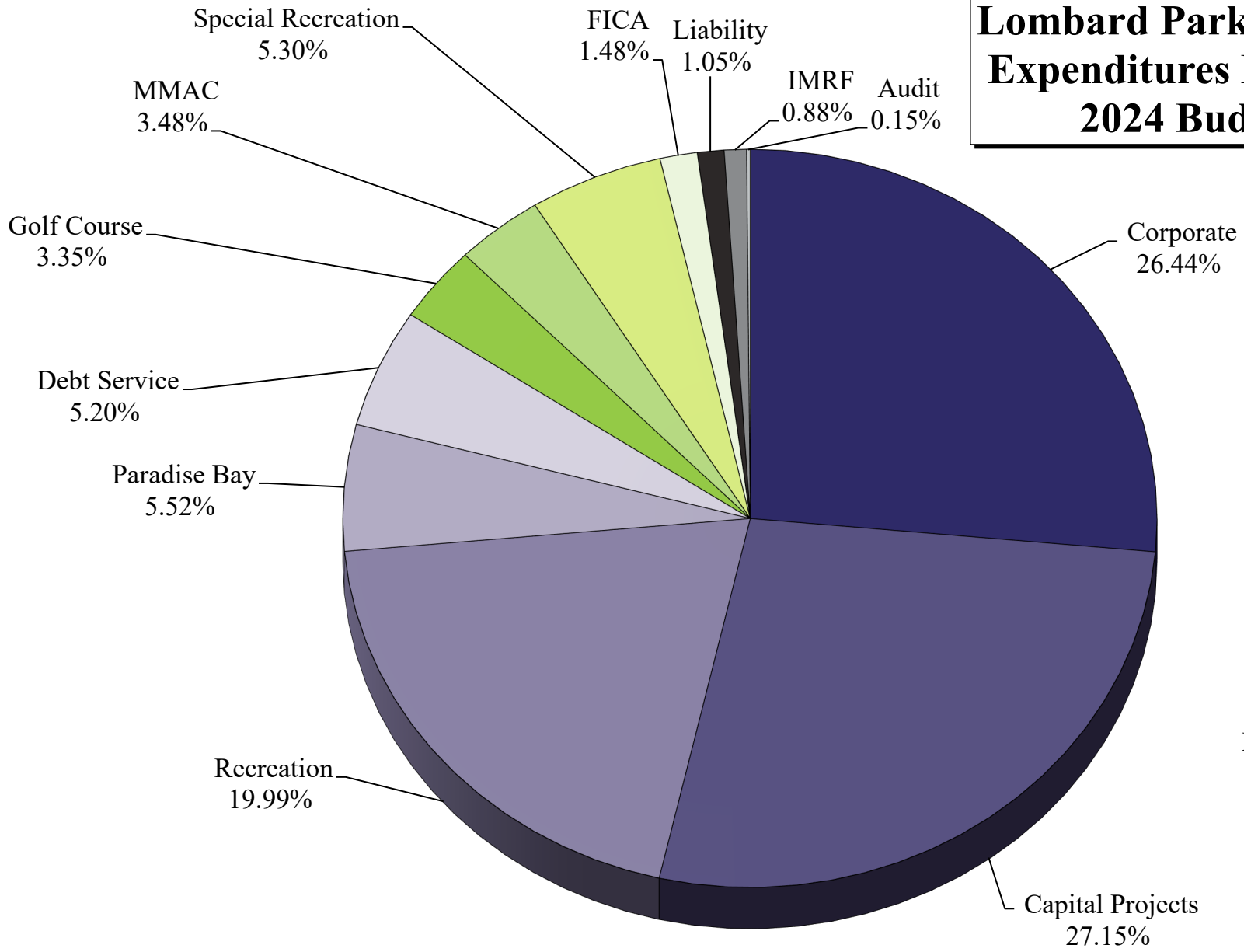
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**Lombard Park District
Revenues By Fund
2024 Budget**



Total 2024 Revenue
\$16,873,505

**Lombard Park District
Expenditures By Fund
2024 Budget**



Total 2024
Expenditures
\$19,517,889

Lombard Park District
Consolidated - Proposed Budget Report
Fiscal Year 2024

Account Number	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024	Projected 2024	Projected 2025
REVENUE							
Corporate	\$ 3,554,571	\$ 3,499,821	\$ 3,538,554	\$ 3,786,428	\$ 3,727,854	\$ 4,004,503	\$ 4,125,650
Recreation	3,365,539	3,682,199	3,508,458	3,745,929	3,993,681	4,113,491	4,236,896
Paradise Bay	839,211	819,544	896,794	913,494	957,596	986,324	1,015,914
Madison Meadow Athletic Ctr	616,619	671,400	587,241	752,365	787,785	811,419	835,761
Lombard Golf Course	640,873	642,443	712,898	724,356	724,055	745,777	768,150
Special Recreation	646,455	788,834	755,389	764,914	718,891	736,288	754,106
Liability	178,069	180,368	185,209	189,033	198,740	208,677	219,111
Debt Service	1,530,020	1,569,103	1,556,921	1,579,225	1,014,198	1,044,624	1,075,963
F.I.C.A	224,007	234,702	238,888	242,803	254,944	263,867	273,102
I.M.R.F	295,511	309,230	183,972	189,062	193,655	200,433	207,448
Audit	16,156	31,907	26,473	26,851	28,000	29,400	30,870
Capital Projects	1,328,811	3,148,524	750,386	1,828,810	4,274,106	3,053,000	3,114,060
TOTAL REVENUE	\$ 13,235,842	\$ 15,578,075	\$ 12,941,182	\$ 14,743,270	\$ 16,873,505	\$ 16,197,802	\$ 16,657,031
EXPENSE							
Corporate	\$ 3,191,533	\$ 4,132,317	\$ 2,209,874	\$ 2,970,159	\$ 5,159,731	\$ 4,673,724	\$ 4,808,590
Recreation	2,929,409	3,299,852	2,490,674	3,265,804	3,901,902	3,999,450	4,119,433
Paradise Bay	941,057	1,161,873	1,148,646	1,244,874	1,077,086	1,104,013	1,137,134
Madison Meadow Athletic Ctr	605,011	667,545	516,145	653,965	679,252	696,233	717,120
Lombard Golf Course	580,105	595,099	517,472	626,240	653,208	669,538	689,624
Special Recreation	522,285	876,823	185,084	430,788	1,035,354	1,061,238	1,086,920
Liability	143,790	178,434	113,513	156,190	205,684	215,968	226,767
Debt Service	1,516,011	1,570,431	14,487	1,570,431	1,015,527	1,048,914	468,942
F.I.C.A.	237,289	270,852	212,047	277,182	289,371	298,052	308,484
I.M.R.F.	234,378	169,956	136,709	168,045	172,287	177,456	183,667
Audit	19,144	25,460	22,674	25,460	28,460	29,883	23,808
Capital Projects	1,329,666	3,604,152	755,180	1,397,557	5,300,027	3,583,951	2,110,431
TOTAL EXPENSE	\$ 12,249,679	\$ 16,552,794	\$ 8,322,505	\$ 12,786,694	\$ 19,517,889	\$ 17,558,420	\$ 15,880,918
TOTAL REVENUE	\$ 13,235,842	\$ 15,578,075	\$ 12,941,182	\$ 14,743,270	\$ 16,873,505	\$ 16,197,802	\$ 16,657,031
TOTAL EXPENSE	12,249,679	16,552,794	8,322,505	12,786,694	19,517,889	17,558,420	15,880,918
Change in Fund Balance	\$ 986,163	\$ (974,719)	\$ 4,618,677	\$ 1,956,575	\$ (2,644,384)	\$ (1,360,618)	\$ 776,113

**Lombard Park District
Consolidated by Type- Proposed Budget Report
Fiscal Year 2024**

Account Number	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024	Projected 2024	Projected 2025
REVENUE							
Taxes	\$ 6,796,973	\$ 7,093,176	\$ 6,869,334	\$ 7,031,028	\$ 6,579,339	\$ 6,735,926	\$ 6,938,004
Interest	115,363	126,340	314,233	339,005	355,537	366,203	363,322
Fees & Admissions	1,497,664	1,497,123	1,542,782	1,692,514	1,734,864	1,786,910	1,840,517
Rentals	450,016	477,467	507,627	535,432	560,878	577,704	595,035
Permits & Licenses	-	-	-	-	-	-	-
Merchandise for Resale	171,498	159,986	182,213	184,964	186,709	191,227	195,855
Donations	24,519	33,481	30,553	31,828	29,119	30,575	32,104
Grants	-	1,195,000	641,550	1,009,000	773,000	550,000	566,500
Sponsorships	38,500	39,800	53,200	53,200	54,250	56,149	58,114
Reimbursements & Contracts	129,674	138,614	74,121	183,906	126,245	130,664	135,237
TIFF Proceeds	83,250	84,090	43,028	84,090	84,090	87,033	90,079
Miscellaneous Income	236,884	131,574	125,569	133,952	199,901	206,898	214,139
Bond Proceeds	668,225	697,823	-	704,660	1,019,660	1,041,073	1,062,935
Interfund Transfers In	600,000	1,200,000	-	-	2,200,000	1,300,000	1,365,000
Program Fees	2,423,276	2,703,601	2,556,973	2,759,691	2,969,913	3,137,440	3,200,189
TOTAL REVENUE	\$ 13,235,842	\$ 15,578,075	\$ 12,941,182	\$ 14,743,270	\$ 16,873,505	\$ 16,197,802	\$ 16,657,031
EXPENSE							
Employee Expenses	4,964,361	5,268,132	4,294,837	5,376,160	5,565,689	\$ 5,732,660	\$ 5,904,375
Utilities	480,423	495,898	259,303	507,822	526,860	540,032	556,232
Repairs & Improvements	211,210	191,679	191,264	222,994	240,874	246,896	254,303
Supplies & Contracts	450,712	532,552	357,373	502,732	575,186	589,566	607,253
Grounds Supplies	216,316	218,750	183,919	239,685	284,450	291,561	300,308
Professional Services	88,112	250,636	113,992	183,744	315,036	322,912	322,599
Marketing & Public Relations	171,469	190,583	143,282	184,035	200,705	205,723	211,894
Permits & Licenses	3,903	4,150	4,080	4,555	4,620	4,736	4,878
Merchandise - Cost of Sales	88,930	90,530	100,553	102,721	105,590	108,230	111,477
Banking & Credit Card Fees	113,577	119,090	118,358	153,300	171,700	175,993	181,272
Special Recreation	334,890	353,635	178,329	356,658	376,491	385,903	397,480
Interfund Transfers Out	600,000	1,200,000	-	-	2,200,000	-	-
Miscellaneous Expense	29,023	26,819	13,379	20,463	52,025	53,326	54,925
Program Salaries	642,263	826,994	700,491	863,060	933,290	956,622	985,321
Program Supplies	174,476	197,519	137,702	189,697	221,034	226,560	233,357
Program Contractual Services	470,332	527,013	435,885	531,945	618,185	633,640	652,649
Capital Expenditures	973,556	3,197,559	721,983	994,464	4,883,270	4,818,750	4,034,679
2015 Bond	595,200	603,200	11,600	603,200	-	-	-
2017 Bond	(289)	-	-	-	-	-	-
2020 Bond	187,615	-	-	-	-	-	-
2021 Bond	1,165,623	566,610	69,367	424,519	278,100	280,881	-
2022 Bond	287,978	1,102,578	158,141	891,157	181,000	182,810	-
2023 Bond	-	588,867	128,669	433,785	1,018,684	1,028,871	-
2024 Bond	-	-	-	-	765,100	772,751	254,560
2025 Bond	-	-	-	-	-	-	803,355
TOTAL EXPENSE	\$ 12,249,680	\$ 16,552,794	\$ 8,322,505	\$ 12,786,694	\$ 19,517,889	\$ 17,558,419	\$ 15,880,918
TOTAL REVENUE	\$ 13,235,842	\$ 15,578,075	\$ 12,941,182	\$ 14,743,270	\$ 16,873,505	\$ 16,197,802	\$ 16,657,031
TOTAL EXPENSE	12,249,680	16,552,794	8,322,505	12,786,694	19,517,889	17,558,419	15,880,918
Change in Fund Balance	\$ 986,162	\$ (974,719)	\$ 4,618,677	\$ 1,956,575	\$ (2,644,384)	\$ (1,360,618)	\$ 776,113

Five-Year Financial Forecast

	Estimated	Budgeted		Projected		
	Year End 2023	2024	2025	2026	2027	2028
Revenue						
Property Taxes	\$ 7,031,028	\$ 6,646,700	\$ 6,938,004	\$ 7,146,144	\$ 7,360,528	\$ 7,581,344
Bond Proceeds	704,660	697,823	1,062,935	1,073,565	1,084,300	1,095,143
Fees, Charges & Other Revenue	7,007,581	9,528,982	8,656,092	8,921,405	9,194,905	9,286,854
Total Revenue	\$ 14,743,270	\$ 16,873,505	\$ 16,657,031	\$ 17,141,114	\$ 17,639,733	\$ 17,963,341
Expense						
Total Expense	\$ 12,786,694	\$ 19,517,889	\$ 15,880,918	\$ 16,392,437	\$ 16,921,709	\$ 17,090,926
Net Surplus (Deficit)	\$ 1,956,575	\$ (2,644,384)	\$ 776,113	\$ 748,677	\$ 718,024	\$ 872,415
Non-Spendable	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000	\$ 14,000
Restricted	1,724,900	1,386,645	1,648,659	1,918,659	2,196,815	2,328,624
Unrestricted						
Assigned	3,568,147	2,902,920	4,099,959	5,259,560	6,377,866	7,972,333
Unassigned	4,726,110	3,259,806	2,576,867	1,895,943	1,217,504	2,032,562
Est. Fund Balance - Beg. Of Year	\$ 8,404,752	\$ 10,361,327	\$ 7,716,943	\$ 8,493,056	\$ 9,241,733	\$ 9,959,757
Est. Fund Balance - End of Year	\$ 10,361,327	\$ 7,716,943	\$ 8,493,056	\$ 9,241,733	\$ 9,959,757	\$ 10,832,172

Projections are a blend of historical trends, net of inter-fund transfers, expenditure guidelines of 2.5% increase, CPI of 3% 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 24.5% in 2024 due to a substantial investment in capital however all funds are planned to be in a surplus position at the end of 2024. 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 of operating expenditures.

Major changes to fund balance include the following: the Corporate Fund is budgeted to decrease by 31% due to an interfund transfer to the Capital Fund to cover the shortfall for capital expenditures, the Special Recreation Fund is budgeted to decrease 31% due to the large investment in ADA related expenses from the 2021 ADA audit and the ADA portion of the Southland project, the FICA fund is budgeted to decrease 36% due an anticipated spend down of accumulated fund balance, and the Capital Projects Fund is budgeted to decrease 203% due to the substantial investment in capital mentioned previously. Finally, the 2022 and 2023 General Obligation GO Bond proceeds will be spent in 2024 as per spend down estimates.

**Lombard Park District
Projected Fund Balances
As of Audited December 31, 2022; Projected December 31, 2023 and Budgeted December 31, 2024**

FUND EQUITY	Audit 2022	2023 Increase/ (Decrease)	2023 Year End Fund Balance	2024 Increase/ (Decrease)	2024 Year End Fund Balance	% Change 2023 Projected Year End Versus 2024 Budgeted Year End
Corporate	\$ 3,813,976	\$ 816,269	\$ 4,630,245	\$ (1,431,877)	\$ 3,198,368	-30.9%
Recreation, Pool, Golf & MMAC	3,155,232	345,261	3,500,493	151,669	3,652,162	4.3%
Special Recreation	688,883	334,126	1,023,009	(316,463)	706,546	-30.9%
Liability	157,118	32,843	189,961	(6,944)	183,017	-3.7%
Debt Service	217,046	8,794	225,840	(1,329)	224,511	-0.6%
F.I.C.A	130,244	(34,379)	95,865	(34,427)	61,438	-35.9%
I.M.R.F.	162,834	21,017	183,851	21,368	205,219	11.6%
Audit	4,983	1,391	6,374	(460)	5,914	-7.2%
Capital Projects (1)	(442,497)	510,151	67,654	(816,896)	(749,242)	-202.9%
	\$ 7,887,818	\$ 2,035,473	\$ 9,923,292	\$ (2,435,359)	\$ 7,487,933	-24.5%

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

Bond Proceeds	Audit 2022	2023 Increase/ (Decrease)	2023 Year End Fund Balance	2024 Increase/ (Decrease)	2024 Year End Fund Balance
2020 GO Bond	(13,184)		(13,184)	-	(13,184)
2021 GO Bond	149,871	(151,795)	(1,925)		(1,925)
2022 GO Bond	380,247	(201,154)	179,093	(181,000)	(1,907)
2023 GO Bond	-	274,051	274,051	(282,585)	(8,534)
2024 GO Bond (1)				254,560	254,560
	\$ 8,404,752	\$ 1,956,575	\$ 10,361,327	\$ (2,644,384)	\$ 7,716,943

(1) The 2024 Year End Fund Balance for the 2024 GO Bonds includes \$124,791 for the June 2025 Bond Interest payment.

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Lombard Park District

2024 Goals & Objectives – Preliminary Draft to Board

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

Goals & Objectives carried over from 2023

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.

2023 Summary

The district established 100 goals in 2023 and as of November 1 staff had accomplished 61% of them. Those goals that were established in 2023 and were not completed will roll over to 2024. A summary of the 2023 Goals & Objectives can be found in the Appendix.

Districtwide

Enhance the image and general operations of the LPD:

1. Develop theatre program name. (2/24)
2. Apply for Distinguished Accreditation. (4/24)
3. Create a user-friendly *Frequently Asked Question* page at lombardlilactime.com. (5/24)
4. RFP for IT Services. (6/24)
5. Assist the transition of IT services. (6/24)
6. Update public service announcement images and email templates for more efficient communication to the public. (8/24)
7. Complete OSLAD project at Southland. (10/24)
8. Establish an agency Comprehensive Master Plan. (10/24)

9. Create an agency Strategic Plan. (12/24)
10. Create Snapchat filters for annual events on Snapchat (Lilac Time + Holiday Lights). (12/24)
11. Attend two graphic design/photography/social media-related webinars or conferences. (12/24)
12. Establishment of the Lombard Foundation. (12/24)
13. Continue to review, make changes to, and implement SKRC office and building hours to better help serve the community, yet maintain fiscal responsibility. (12/24)

Recreation

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

14. Reorganize pool Party Deck rentals. (2/24)
15. Cross-promote the Theatre program, with vocal performances during the annual Dance Show. (3/24)
16. Add instructor to offer to expand mixed media art offerings. (5/24)
17. Make enhancements to the Mutt Strut 5K Race. (5/24)
18. Explore the possibility of offering an after-school program for 6th-8th graders. (6/24)
19. Plan and implement at least one adult softball tournament marketed to primarily in-house teams. (7/24)
20. Provide additional structure for contractual golf classes (7/24)
21. Explore expanded financial aid opportunities for Club Rec participants. (7/24)
22. Expand summer weekday pop-up events. (8/24)
23. Continue to grow Youth Soccer and provide additional support for volunteer coaches. (9/24)
24. Create specialty group fitness programming to expand offerings. (10/24)
25. Continue to increase golf and clinic opportunities. (10/24)
26. Develop a MMAC special event for the fall. (10/24)
27. Expand pickleball programming through expanded offerings. (11/24)
28. Increase the number of service-oriented opportunities for teens. (12/24) – Rollover

29. Add additional Theatre opportunities for High School age thespians. (12/24)
30. Offer one teen trip per season outside of the summer. (12/24)

Improve overall efficiency and effectiveness of the districts specialized facilities and operations:

31. Redesign Junior Kiddie Campus conference assessment. (1/24)
32. Redesign Swim Lesson report cards. (2/24) – Rollover
33. Redesign the lifeguard schedule. (2/24)
34. Develop a pool staff disciplinary manual. (2/24)
35. Develop Manager Manual for Lombard Golf Course (3/24)
36. Develop an updated swim instructor orientation document. (4/24)
37. Reorganize the Swim Lesson schedule. (4/24)
38. Make improvements to athletic storage areas. (4/24)
39. Update the Recreation internship manual and program. (5/24)
40. Research potential offsite options should the Club Rec program continue to expand past current capacity limitations. (6/24)
41. Conduct individual meetings with all full-time staff. (7/24)
42. Enhance fine arts space with shelving and storage components. (9/24)
43. Redevelop and distribute end-of-season aquatics surveys. (9/24)
44. Evaluate the recreation survey process. (9/24)
45. Enhance the recreation internship program. (9/24) – Rollover
46. Work with the Admin team to enhance timekeeping solutions for outdoor and remote site athletic staff. (10/24)
47. Create and maintain a volunteer portal for special events and athletics. (10/24)
48. Review, make changes to, and implement how program managers cancel programs, including communication with the office, communication with the participants, and updating the recreation software. (12/24)
49. Complete and submit the Efficiency Committee Report to meet all requirements of the Local Government Efficiency Act. (12/24)

50. Coordinate a joint affiliate meeting with Falcons, Firebirds, and LBL in addition to individual meetings. (12/24)
51. Review CAPRA reaccreditation requirements to stay up to date with standards and incorporate and streamline the process. (12/24)

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

52. With Marketing Manager, design Competition Dance/Poms Team warm-up jacket. Then offer to participants for purchase. (1/24)
53. Create unique ways to advertise Park District facilities, special events, and programs such as ground or window decals, stickers, etc. (2/24)
54. Work with the marketing team to create a website or landing page for Travel Softball. (4/24)
55. Increase awareness of Active Adults programs and events through more social media visibility, signage, and paid advertising. (5/24)
56. Create a Kiddie Campus virtual tour video, to promote on the Kiddie Campus website page. (7/24)
57. Review and update the marketing plan for Lombard Golf Course. (8/24)
58. With Marketing Manager, design Theatre merchandise (t-shirts/sweatshirts), to offer to participants for purchase. (9/24)
59. Increase social media following by 10% by utilizing social media features such as reels, stories, polls, photos, and videos. (12/24)
60. Take photos at Recreation Programs that are less attended. (12/24)

Grounds and Facilities

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

61. Hire a contractor to do a tree inventory at Madison Meadows, Sunset Knoll, and Four Seasons. Include species, condition, tags and GPS. (3/24)
62. Enhance the golf fleet with nine new gas carts and a beverage cart. (5/24)
63. Install a solid pipe at the end of each existing multi-flow where it goes into the golf course ponds. (5/24)
64. Install a concrete catch basin with a steel lid behind five tee, near the rain shelter. (5/24)
65. Continue to fill in all low areas where old drain tiles were installed with dirt and seed. (5/24)
66. Research ceiling fans and air circulation options for group fitness studios. (6/24)

- 67. Assist the Parks Department in researching the work order system. (7/24)
- 68. Research and implement a workflow and asset management system. (7/24)
- 69. Research the need for fleet management software. (9/24)
- 70. Continue to increase green speed by regularly verti-cutting, rolling, and topdressing greens. (10/24)
- 71. Investigate the potential purchase of a walk-behind greens aerator. (10/24)
- 72. Update park maintenance standards. Identify maintenance tasks, operating conditions, and the desired standards for all parks. (12/24)
– Rollover

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:

- 73. Update the current Application of Authority to dispose of local records. (2/24) – Rollover
- 74. Create a database for IGA's with expiration dates. (5/24)
- 75. Get the asset database up to date and current to include any and all assets not currently included. (6/24) – Rollover
- 76. Asset inventory evaluation. (12/24) – Rollover
- 77. Convert data and setup new financial software. (12/24)
- 78. Implement financial software. (12/24)

Investigate outside sources of revenue:

- 79. Create an online Lombard Park District merchandise store for staff to purchase Lombard Park District apparel and other branded accessories. (6/24)
- 80. Secure \$50,000 in Sponsorship for 2024. (12/24)
- 81. Explore park development and funding opportunities for southeast corner of Lilacia Park. (12/24)

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

82. Bring back the Safety & Wellness quarterly newsletter. (2/24)
83. Update concessions staff responsibilities and training materials. (3/24)
84. Secure indoor lifeguard training locations to expand training opportunities. (4/24)
85. Counselor training to two days, and to include hands-on scenarios. (6/24)
86. Create an in-house developed new-hire orientation video. (8/24) – Rollover
87. Assess all facilities for access control and security cameras. (8/24)
88. Develop a new safety incentive for Summer. (9/24)
89. Benefits Fair. (9/24)
90. For the Lombard Park District Green Team Committee. (9/24)
91. Schedule hearing tests and harness fittings for the Parks Department. (10/24)
92. Investigate the need and purpose of a vehicle tracking system. (12/24) – Rollover
93. Complete Facility Brand Identity Manuals for Paradise Bay Water Park, Madison Meadow Athletic Center, and Lombard Golf Course to distribute to staff to allow for correct brand usage. (12/24)
94. Inventory outdoor restroom and outdoor storage buildings key cores. (12/24)
95. Provide additional training to Early Childhood summer season staff to include use of equipment, sanitation, clean-up, playground and sandbox inspection, and allergy training. Expand Assistant
96. Provide five educational staff trainings a year to Kiddie Campus staff. (12/24)
97. Continue to influence a positive, team-oriented atmosphere when continuing to train staff on RecTrac recreation software. Bring at least one RecTrac informational statement to each recreation staff meeting. (12/24)

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**Lombard Park District
Estimated 2023 Tax Levy
2024 Proposed Budget**

The Lombard Park District total property tax extension for the 2022 tax year (collectible during 2023) amounted to \$6,704,534. It consisted of the C.P.I. increase (as determined by the Office of the DuPage County Clerk) of 5%, area growth that resulted from annexations, plus \$1,587,161 for Bonds and Interest. The Clerk’s Office has advised us that for the 2023 tax year (collectible during 2024) the maximum increase available to the district is 5% (the maximum allowed under the Property Tax Extension Limitation Law (PTELL) for non-home rule taxing districts) or \$221,629. 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 \$4,630,941 (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 2024 Proposed Budget, staff understands the growth factor could be between 6-7%. Staff has conservatively based the tax computations in the various funds on a total estimated levy of \$4,630,941 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 2024), 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 6.78% 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 6.78% increase in tax levy, the growth component would need to increase by 1.78%. 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 .3593 (down from .3828 in 2022) per \$100 of equalized assessed valuation (Budgeted Tax Proceeds divided by Estimated EAV = \$6,363,229/\$1,686,675,255*100 = .3593). This reduction in the tax rate would result in a reduction on Lombard homeowner’s tax bills. This is based on a 5% change in EAV during 2023, 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	0.3593	337.74
325,000	107,250	102,250	0.3593	367.38
350,000	115,500	110,500	0.3593	397.03
375,000	123,750	118,750	0.3593	426.67
400,000	132,000	127,000	0.3593	456.31
500,000	165,000	160,000	0.3593	574.88
600,000	198,000	193,000	0.3593	693.45

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Lombard Park District 2024 Proposed Budget Corporate Fund – 05

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

The Corporate Fund was budgeted for a loss of \$632,496 in 2023 however staff is currently projecting a surplus of nearly \$816,000 at year-end. This surplus is mainly due to additional tax receipts received over budgeted figures, higher than anticipated interest income, and the elimination of the capital transfer needed to cover the shortfall within the Capital Fund. Reimbursements in the fund are estimated to be \$55,000 higher than budgeted due to a deposit on the renegotiation of the cell tower lease expiring in 2024. As stated in the Transmittal Letter, staff went to great lengths to control costs throughout 2023, even with increased labor costs and inflation on goods and services. This is evident in evolving partnerships such as the purchase of road salt, a joint use agreement for the purchase of gasoline and diesel, cooperative tree work, and pond maintenance. On the expenditure side, employee expenses are \$78,000 higher than budgeted due to the addition of two unbudgeted full-time employees in the Parks department as well as not having to transfer \$1.9M to the capital fund to cover project costs.



In 2024, 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. On the other hand, a decrease in Personal Property Replacement Tax (PPRT) has been budgeted based on information received from the State in July. Interest revenue was budgeted for further increases in 2024 due to the high interest secured on CD purchases.

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, 2024, an annual wage increase of 5%, as well as increases in PDRMA health benefits. A 12% increase is budgeted for travel, meetings, and conferences as providing these training benefits to staff, has become increasingly more costly. Computer supplies, software, and contracts are increasing due to new cybersecurity requirements, and additional Office 365 licenses, which is partially offset by a reduction in computer contracts. Computer Programmer (1820) is increasing substantially due to our IT Consultant retiring and overlap training needed with the new firm taking over in 2024. Employee Recognition (1960) is also increasing due to this account paying for employee events previously budgeted elsewhere. Banking Fees (2110) are budgeted to decrease 73% due to interest being earned on idle cash offsetting the fees. In the 2024 budget, an interfund transfer expense will provide \$1,500,000 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, Lilacia Park Coach House, and the Greenhouse. The Overtime account (1025) reflects additional hours spent with mowing, snow removal, staff call-in for alarms or service, event setup/take down, and stage delivery and pickup. Part-time Salaries and Wages continue to increase by 3.5% because of minimum wage increases. Uniforms (1200) are increasing due to staff ordering winter wear and replenishing the full-time staff uniforms. Travel, Meetings, and conferences (1210) are increasing due to the new Superintendent of Parks attending the IPRA Conference, which had not been attended by the department in recent years. The Continuing Education (1215) still reflects a Parks staff member obtaining a welding certificate.

Staff planned for increases in supplies and services based on inflation when compared to the 2023 budget. Utilities were budgeted by analyzing current utility trends and applying a 3-5% increase except for water which was budgeted with a 2.42% 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. Historical data was used to determine the Facility Repairs (1400) budget for 2024, which includes reoccurring expenses such as irrigation contracts, facilities inspections, and backflow preventers. Vandalism (1415) is budgeted to increase \$10,000, due to a continued increase in unforeseen vandalism. DuPage County requires basins to have a percentage of vegetation within the area. Due to a wildlife issue diminishing the vegetation population, Pond Maintenance (1425) has increased to account for wildlife abatement occurring at Madison Meadow. Unexpected repairs that need immediate response are also budgeted in facility repairs. Historical data also drove increases in both Maintenance of Trucks and tractors (1525 & 1530). This was based on repairs needed to maintain aging equipment. The new Four Seasons irrigation system requires a mobile Wi-Fi hotspot to allow remote controls from a cellular device. Therefore, Computer Supplies and Software (1565) will be increasing, due to the new irrigation system. Mechanical and Tool Supplies (1610) will be increasing, due to the purchase of new HVAC tools. Staff is introducing a contractual agreement for pesticide application in nine low-use parks which will increase Chemicals (1700) by \$20,000 for the pesticide applications in those areas. Trees, Shrubs, Sod, and Seed (1725) will increase due to enhancements to the aesthetic at the Lilacia Park construction site. Stump & Tree Removal (1825) will be increasing by 39% over the 2023 budget due to the removal of hazardous trees identified in the parks.

The Buildings Center (15) of the Corporate Budget is presented and accounts for building maintenance and recycling. Building expenses (1405) are 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 have experienced 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

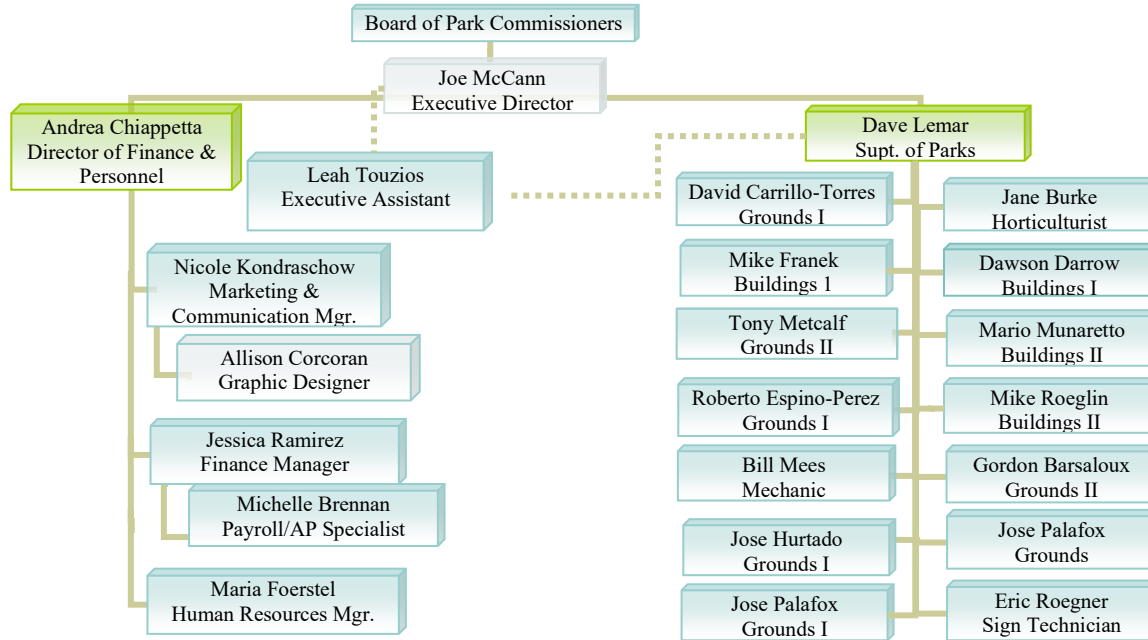
in 2024 due to the popularity of the event. Bulbs, Flowers, and Plants (1720) are budgeted to increase to accommodate for the plantings needed at the Lilacia Park construction site. Most of the other Supplies expended in this budget area are for District-wide materials and have been budgeted using a 3-year average however inflation has resulted in further increases in the 2024 budget.

Finally, Facilities (25) within the Corporate Fund are presented. Staff is projecting a 2.42% increase in water rates and other utilities were budgeted with a 3-5% increase based on information staff has gathered.



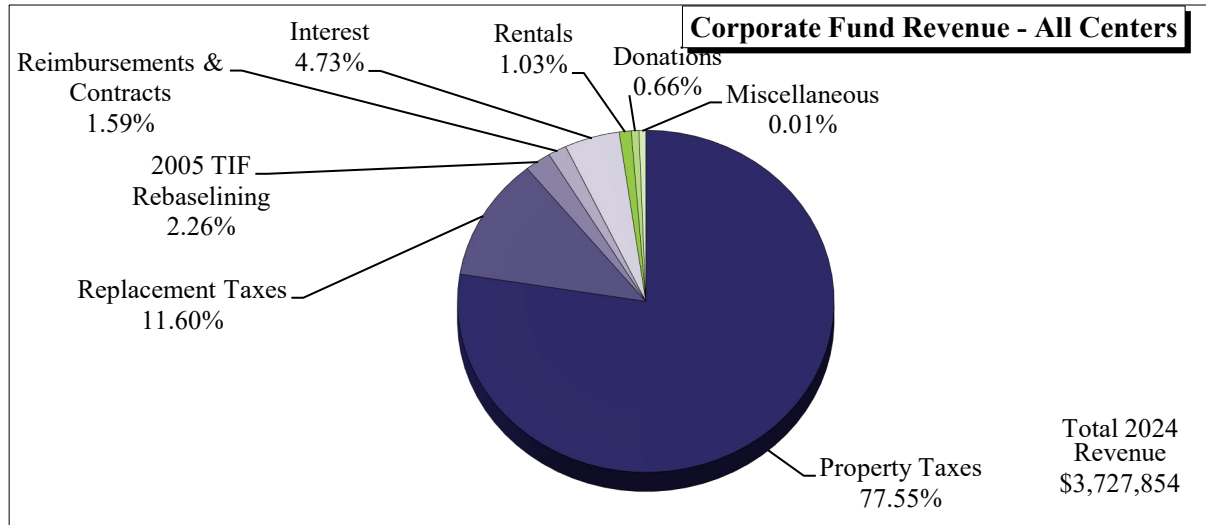
	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Proposed 2024
<u>General</u>					
Number of Full-Time	34.5	35.0	35.0	36	37
Number of Full-Time Equivalent (FTE)	68.8	84.9	97.9	108.2	111.3
<u>Administration</u>					
Number of Electronic Followers	11,188	12,528	12,093	13,290	14,619
Number of Visits to Website	249,347	290,881	354,424	383,866	422,852
Number of FOIA Requests	10	9	14	22	14
Number of Wage and Tip Statements (W-2) Issued	294	328	447	516	596
Number of Accounts Payable Checks	1,029	922	1,035	1,176	1,336
Number of P-Card Transactions	2,294	2,826	3,557	3,948	4,100
<u>Operating, Building, Horticulture, & Facilities</u>					
Maintenance Cost per Acre	\$ 2,770	\$ 3,208	\$ 3,699	\$ 4,241	\$ 4,619
Total Acres	458	458	458	458	458
Number of Athletic Fields	38	38	38	38	38
Number of Playgrounds	17	17	18	17	17
Building Square Footage	113,550	113,550	113,550	113,550	113,550

Corporate Fund Organizational Chart As of January 1, 2024



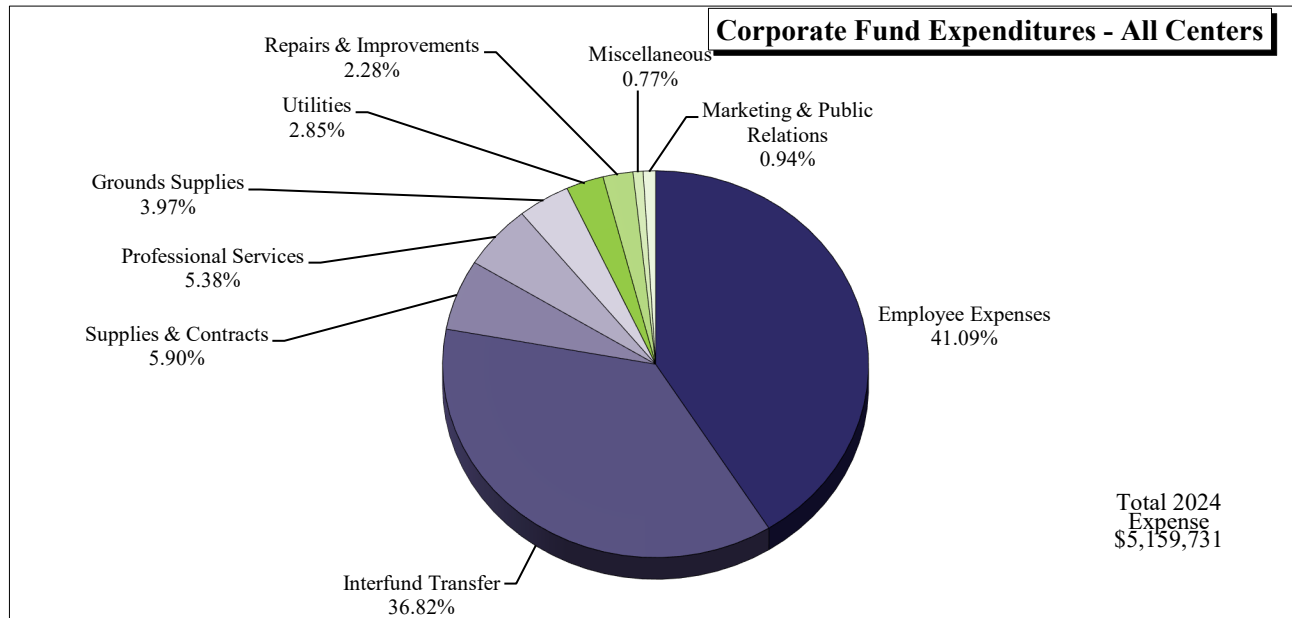
**LOMBARD PARK DISTRICT
CORPORATE FUND REVENUE - ALL CENTERS
PROPOSED BUDGET 2024**

Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Property Taxes	\$ 2,890,913	77.55%	\$ 117,462	4.24%
Replacement Taxes	432,443	11.60%	-	0.00%
2005 TIF Rebaselining	84,090	2.26%	-	0.00%
Reimbursements & Contracts	59,403	1.59%	(8,304)	-12.26%
Interest	176,232	4.73%	115,232	188.90%
Rentals	38,410	1.03%	610	1.61%
Donations	24,463	0.66%	433	0.00%
Miscellaneous	21,900	0.59%	2,600	13.47%
	\$ 3,727,854	100.00%	\$ 228,033	6.52%



**LOMBARD PARK DISTRICT
CORPORATE FUND EXPENDITURES - ALL CENTERS
PROPOSED BUDGET 2024**

Expenditure	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Employee Expenses	\$ 2,119,891	41.09%	\$ 118,562	5.92%
Interfund Transfer	1,900,000	36.82%	700,000	58.33%
Supplies & Contracts	304,272	5.90%	33,953	12.56%
Professional Services	277,726	5.38%	60,800	28.03%
Grounds Supplies	204,950	3.97%	52,200	34.17%
Utilities	147,245	2.85%	23,533	19.02%
Repairs & Improvements	117,429	2.28%	11,700	11.07%
Miscellaneous	39,508	0.77%	23,416	145.51%
Marketing & Public Relations	48,710	0.94%	3,250	7.15%
	\$ 5,159,731	100.00%	\$ 1,027,414	24.86%



**Lombard Park District
Fund Summary - Proposed Budget Report
Corporate Fund - 05
Fiscal Year 2024**

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
210 Taxes	\$ 2,765,019	\$ 3,084,102	\$ 3,205,894	\$ 3,217,263	\$ 3,324,744	\$ 3,323,356
220 Interest	1,433	57,434	61,000	154,922	167,840	176,232
240 Rentals	36,996	37,215	37,800	30,350	37,800	38,410
330 Donations	16,738	21,379	24,030	25,199	25,774	24,463
340 Reimbursements & Contracts	63,662	67,424	67,707	53,099	123,157	59,403
350 TIFF Proceeds	82,930	83,250	84,090	43,028	84,090	84,090
360 Miscellaneous Income	143,041	203,769	19,300	14,692	23,023	21,900
TOTAL REVENUE	\$ 3,109,820	\$ 3,554,571	\$ 3,499,821	\$ 3,538,554	\$ 3,786,428	\$ 3,727,854
EXPENSE						
510 Employee Expenses	\$ 1,671,270	\$ 1,856,411	\$ 2,001,329	\$ 1,616,837	\$ 2,079,139	\$ 2,119,891
520 Utilities	114,423	119,892	123,712	72,625	139,470	147,245
530 Repairs & Improvements	107,350	102,220	105,729	93,188	108,013	117,429
540 Supplies & Contracts	204,994	237,047	270,319	188,415	264,110	304,272
550 Grounds Supplies	105,638	155,678	152,750	111,612	163,916	204,950
560 Professional Services	46,537	63,468	216,926	91,318	158,284	277,726
610 Marketing & Public Relations	32,315	38,433	45,460	30,580	47,626	48,710
640 Banking & Credit Card Fees	505	1,010	1,920	53	100	500
660 Interfund Transfers Out	600,000	600,000	1,200,000	-	-	1,900,000
670 Miscellaneous Expense	23,621	17,374	14,172	5,246	9,500	39,008
TOTAL EXPENSE	\$ 2,906,653	\$ 3,191,533	\$ 4,132,317	\$ 2,209,874	\$ 2,970,159	\$ 5,159,731
TOTAL REVENUE	\$ 3,109,820	\$ 3,554,571	\$ 3,499,821	\$ 3,538,554	\$ 3,786,428	\$ 3,727,854
TOTAL EXPENSE	2,906,653	3,191,533	4,132,317	2,209,874	2,970,159	5,159,731
Change in Fund Balance	\$ 203,166	\$ 363,038	\$ (632,496)	\$ 1,328,680	\$ 816,269	\$ (1,431,877)

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
05-00-00-210-0405	REAL ESTATE TAXES - CURRENT	2,555,424	2,662,590	2,772,701	2,933,497	2,975,522	3,113,726	12%
05-00-00-210-0410	REAL ESTATE TAX-PRIOR YEAR(S)	1,303	64	750	7	7	100	(86%)
05-00-00-210-0415	PERSONAL PROPERTY REPLC. TAX	208,291	421,447	432,443	283,758	349,215	209,530	(51%)
TOTAL TAXES		2,765,018	3,084,101	3,205,894	3,217,262	3,324,744	3,323,356	3%
INTEREST								
05-00-00-220-0450	INVESTMENT INTEREST	1,433	56,873	61,000	154,922	167,840	176,232	188%
05-00-00-220-0455	REAL ESTATE TAX INTEREST	0	559	0	0	0	0	0%
TOTAL INTEREST		1,433	57,432	61,000	154,922	167,840	176,232	188%
GRANTS AND DONATIONS								
05-00-00-330-0640	GRANTS AND DONATIONS	0	1,220	0	0	0	0	0%
TOTAL GRANTS AND DONATIONS		0	1,220	0	0	0	0	0%
REIMBURSEMENTS & CONTRACTS								
05-00-00-340-0730	REIMBURSEMENT - SD #44	11,937	14,016	12,549	7,591	13,000	13,753	9%
05-00-00-340-0735	REIMBURSEMENT-LOMBARD BASEBALL	9,650	9,650	9,650	0	9,650	9,650	0%
05-00-00-340-0780	CELL TOWER	42,074	43,757	45,508	45,507	100,507	36,000	(20%)
TOTAL REIMBURSEMENTS & CONTRACTS		63,661	67,423	67,707	53,098	123,157	59,403	(12%)
TIFF PROCEEDS								
05-00-00-350-0805	ST. CHARLES TIFF-REBASE LINING	82,929	83,249	84,090	43,027	84,090	84,090	0%
TOTAL TIFF PROCEEDS		82,929	83,249	84,090	43,027	84,090	84,090	0%
OTHER INCOME								
05-00-00-360-0870	RECYCLING	1,845	1,048	1,300	2,922	2,922	1,900	46%
05-00-00-360-0875	MISCELLANEOUS	140,936	190,139	18,000	11,669	20,000	20,000	11%
TOTAL OTHER INCOME		142,781	191,187	19,300	14,591	22,922	21,900	13%
TOTAL GENERAL		3,055,822	3,484,612	3,437,991	3,482,900	3,722,753	3,664,981	6%
TOTAL REVENUES: GENERAL		3,055,822	3,484,612	3,437,991	3,482,900	3,722,753	3,664,981	6%
OPERATING REVENUES								

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
OPERATING								
GENERAL								
OTHER INCOME								
05-10-00-360-0875	MISCELLANEOUS	259	12,581	0	100	100	0	0%
TOTAL OTHER INCOME		259	12,581	0	100	100	0	0%
TOTAL GENERAL		259	12,581	0	100	100	0	0%
TOTAL REVENUES: OPERATING		259	12,581	0	100	100	0	0%
HORTICULTURE								
REVENUES								
GENERAL								
DONATIONS								
05-20-00-330-0650	BUY A BRICK	7,275	7,725	6,558	10,100	10,600	8,530	30%
05-20-00-330-0655	MEMORIALS/DONATIONS	3,125	5,110	10,000	6,745	6,820	7,161	(28%)
05-20-00-330-0700	PLANT SALE	6,338	7,323	7,472	8,354	8,354	8,772	17%
TOTAL DONATIONS		16,738	20,158	24,030	25,199	25,774	24,463	1%
TOTAL GENERAL		16,738	20,158	24,030	25,199	25,774	24,463	1%
TOTAL REVENUES: HORTICULTURE		16,738	20,158	24,030	25,199	25,774	24,463	1%
FACILITIES								
REVENUES								
541 E. MADISON								
RENTALS								
05-25-05-240-0550	RENTAL PROPERTY	13,200	13,300	13,800	10,350	13,800	13,870	0%
TOTAL RENTALS		13,200	13,300	13,800	10,350	13,800	13,870	0%
TOTAL 541 E. MADISON		13,200	13,300	13,800	10,350	13,800	13,870	0%
545 E. MADISON								
RENTALS								
05-25-06-240-0550	RENTAL PROPERTY	23,796	23,915	24,000	20,000	24,000	24,540	2%
TOTAL RENTALS		23,796	23,915	24,000	20,000	24,000	24,540	2%
TOTAL 545 E. MADISON		23,796	23,915	24,000	20,000	24,000	24,540	2%
TOTAL REVENUES: FACILITIES		36,996	37,215	37,800	30,350	37,800	38,410	1%
ADMINSTRATION								
EXPENSES								

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
ADMINISTRATION								
GENERAL								
EMPLOYEE EXPENSES								
05-05-00-510-1000	SALARIES & WAGES FT	413,186	428,814	447,898	352,335	463,905	407,512	(9%)
05-05-00-510-1020	SALARIES & WAGES PT CLERICAL	3,663	10,398	22,480	18,716	22,480	26,540	18%
05-05-00-510-1110	MEDICAL INSURANCE PREMIUM	280,031	294,901	319,223	242,697	278,600	298,554	(6%)
05-05-00-510-1115	EAP	1,023	979	936	711	960	1,008	7%
05-05-00-510-1120	LIFE INSURANCE	3,288	3,428	3,545	2,727	3,710	3,840	8%
05-05-00-510-1125	DENTAL INSURANCE	14,130	15,245	15,478	12,570	14,700	13,740	(11%)
05-05-00-510-1200	UNIFORMS	517	903	915	0	915	915	0%
05-05-00-510-1205	WORKSHOPS & SEMINARS	1,225	2,144	3,000	1,338	1,500	3,000	0%
05-05-00-510-1210	TRAVEL, MEETING & CONFERENCES	7,304	17,982	27,745	18,875	26,000	31,245	12%
05-05-00-510-1220	IN-HOUSE TRAINING	0	0	200	0	0	200	0%
05-05-00-510-1225	PROFESSIONAL MEMBERSHIPS	11,252	12,652	13,635	13,116	13,116	13,600	0%
05-05-00-510-1230	MILEAGE REIMBURSEMENT	746	655	800	479	500	900	12%
05-05-00-510-1235	PARK DISTRICT LICENSE PLATES	54	27	121	0	54	121	0%
05-05-00-510-1240	PHYSICALS & PHYSICIANS REPORTS	230	230	710	0	230	545	(23%)
TOTAL EMPLOYEE EXPENSES		736,649	788,358	856,686	663,564	826,670	801,720	(6%)
UTILITIES								
05-05-00-520-1325	CELL PHONE	1,800	1,765	2,220	1,955	2,325	3,390	52%
05-05-00-520-1330	DSL LINE	1,229	1,317	1,317	849	1,600	1,896	43%
TOTAL UTILITIES		3,029	3,082	3,537	2,804	3,925	5,286	49%
SUPPLIES & CONTRACTS								
05-05-00-540-1520	MAINT. OF EQUIPMENT - OFFICE	0	121	500	0	0	500	0%
05-05-00-540-1565	COMPUTER SUPPLIES & SOFTWARE	3,837	8,077	12,055	11,103	12,055	15,022	24%
05-05-00-540-1570	OFFICE SUPPLIES	1,791	2,598	2,055	1,028	2,055	2,470	20%
05-05-00-540-1575	JANITORIAL SUPPLIES	1,680	1,623	1,500	2,953	2,953	3,000	100%
05-05-00-540-1625	MINOR OFFICE EQUIPMENT	637	118	700	0	300	700	0%
05-05-00-540-1660	MAINT. CONTRACT - COPY MACHINE	4,445	4,429	4,500	1,529	4,500	4,500	0%
05-05-00-540-1665	MAINT. CONTRACT - COMPUTERS	19,082	18,974	30,732	19,557	22,000	19,065	(37%)
05-05-00-540-1675	SECURITY ALARM MONITORING	1,471	1,425	1,438	1,740	1,740	1,740	21%
05-05-00-540-1680	POSTAGE METER RENTAL	444	474	444	407	444	444	0%
TOTAL SUPPLIES & CONTRACTS		33,387	37,839	53,924	38,317	46,047	47,441	(12%)

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
ADMINISTRATION								
GENERAL								
PROFESSIONAL SERVICES								
05-05-00-560-1800	ATTORNEY	2,040	2,000	15,000	4,068	9,000	15,000	0%
05-05-00-560-1805	TAX CONSORTIUM COUNSEL	2,144	1,341	2,200	200	550	2,200	0%
05-05-00-560-1820	COMPUTER PROGRAMMER	11,115	21,607	21,600	28,325	40,000	52,400	142%
05-05-00-560-1830	CONSULTANT	11,559	7,124	136,126	26,879	65,000	157,126	15%
TOTAL PROFESSIONAL SERVICES		26,858	32,072	174,926	59,472	114,550	226,726	29%
MARKETING & PUBLIC RELATIONS								
05-05-00-610-1900	POSTAGE	1,021	1,335	1,500	1,734	1,734	1,650	10%
05-05-00-610-1910	MARKETING & PUBLICITY	11,387	11,650	16,000	12,909	14,000	16,000	0%
05-05-00-610-1915	PRINTING - GENERAL	3,144	1,269	2,500	886	1,500	2,500	0%
05-05-00-610-1930	PAID ADVERTISING-CLASSIFIED AD	541	2,294	2,000	640	1,200	1,300	(35%)
05-05-00-610-1935	LEGAL NOTICES	361	501	500	439	500	550	10%
05-05-00-610-1940	NEWSPAPER SUBSCRIPTIONS	611	730	600	718	870	900	50%
05-05-00-610-1955	REMEMBRANCES	70	452	450	174	450	450	0%
05-05-00-610-1960	RECOGNITION - EMPLOYEES	2,342	4,222	3,600	2,274	9,500	5,700	58%
05-05-00-610-1965	RECOGNITIONS-PUBLIC RELATIONS	320	182	200	292	292	300	50%
05-05-00-610-1970	COMMUNITY RELATIONS	506	3,852	4,300	121	4,000	4,300	0%
TOTAL MARKETING & PUBLIC RELATIONS		20,303	26,487	31,650	20,187	34,046	33,650	6%
BANKING FEES								
05-05-00-640-2110	BANKING FEES	505	1,009	1,920	53	100	500	(73%)
TOTAL BANKING FEES		505	1,009	1,920	53	100	500	(73%)
TRANSFER TO/FROM								
05-05-00-660-0920	TRANSFER TO/FROM CAPITAL PROJ.	600,000	600,000	1,200,000	0	0	1,900,000	58%
TOTAL TRANSFER TO/FROM		600,000	600,000	1,200,000	0	0	1,900,000	58%
OTHER EXPENSE								
05-05-00-670-2115	MISCELLANEOUS EXPENSE	1,959	2,198	6,072	89	2,500	30,703	405%
05-05-00-670-2150	COVID-19 EXPENSES	14,637	8,257	0	0	0	0	0%
TOTAL OTHER EXPENSE		16,596	10,455	6,072	89	2,500	30,703	405%
TOTAL GENERAL		1,437,327	1,499,302	2,328,715	784,486	1,027,838	3,046,026	30%
TOTAL ADMINISTRATION		1,437,327	1,499,302	2,328,715	784,486	1,027,838	3,046,026	30%
OPERATING EXPENSES								

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
OPERATING								
GENERAL								
EMPLOYEE EXPENSES								
05-10-00-510-1000	SALARIES & WAGES FT	486,447	487,920	554,254	429,056	627,827	646,308	16%
05-10-00-510-1010	SALARIES & WAGES PT GROUNDS	309,374	399,282	387,800	369,751	436,935	472,000	21%
05-10-00-510-1015	SALARIES & WAGES PT BUILDINGS	41,533	52,373	61,144	49,273	57,000	51,360	(16%)
05-10-00-510-1025	OVERTIME	39,645	56,521	59,740	41,221	50,000	57,750	(3%)
05-10-00-510-1200	UNIFORMS	2,026	4,389	4,500	4,191	4,500	10,125	125%
05-10-00-510-1205	WORKSHOPS & SEMINARS	1,327	1,383	2,500	2,647	2,647	2,150	(14%)
05-10-00-510-1210	TRAVEL, MEETING & CONFERENCES	0	30	0	0	0	1,220	0%
05-10-00-510-1215	CONTINUING EDUCATION	1,102	345	5,200	3,575	4,100	4,400	(15%)
05-10-00-510-1225	PROFESSIONAL MEMBERSHIPS	573	528	605	0	558	645	6%
05-10-00-510-1230	MILEAGE REIMBURSEMENT	0	198	0	0	0	0	0%
TOTAL EMPLOYEE EXPENSES		882,027	1,002,969	1,075,743	899,714	1,183,567	1,245,958	15%
UTILITIES								
05-10-00-520-1315	WATER & SEWER - FIRE HYDRANT	4,148	5,098	3,368	0	6,300	7,800	131%
05-10-00-520-1325	CELL PHONE	977	2,185	2,220	1,700	2,220	2,220	0%
TOTAL UTILITIES		5,125	7,283	5,588	1,700	8,520	10,020	79%
REPAIRS & IMPROVEMENTS								
05-10-00-530-1400	FACILITY REPAIRS	57,436	63,261	62,200	37,537	45,000	55,000	(11%)
05-10-00-530-1415	VANDALISM	6,592	2,545	5,000	18,069	18,069	15,000	200%
05-10-00-530-1420	PLAYGROUND REPAIR & LOOSE FILL	6,702	4,372	6,500	11,193	15,500	15,000	130%
05-10-00-530-1425	POND MAINTENANCE	10,256	19,075	16,529	17,944	17,944	20,429	23%
TOTAL REPAIRS & IMPROVEMENTS		80,986	89,253	90,229	84,743	96,513	105,429	16%
SUPPLIES & CONTRACTS								
05-10-00-540-1500	GASOLINE	36,299	45,074	48,600	19,206	32,000	48,600	0%
05-10-00-540-1505	DIESEL	9,145	12,751	12,100	4,547	8,000	12,100	0%
05-10-00-540-1510	OIL, GREASE & OTHER FLUIDS	4,196	3,112	3,500	444	3,500	3,500	0%
05-10-00-540-1515	MAINTENANCE OF EQUIPMENT	3,561	2,316	2,000	1,021	1,500	2,900	45%
05-10-00-540-1525	MAINT. OF EQUIPMENT - TRUCKS	21,451	31,343	30,000	27,757	47,000	40,000	33%
05-10-00-540-1530	MAINT OF EQUIP-TRACTORS,GROUND	25,475	28,315	32,000	38,101	38,101	40,000	25%
05-10-00-540-1565	COMPUTER SUPPLIES & SOFTWARE	5,230	5,084	5,500	1,491	4,000	10,000	81%
05-10-00-540-1570	OFFICE SUPPLIES	621	1,484	1,500	373	1,000	1,500	0%
05-10-00-540-1575	JANITORIAL SUPPLIES	6,388	9,254	8,250	7,410	9,000	9,200	11%
05-10-00-540-1580	GARBAGE BAGS	6,687	4,973	6,100	5,239	5,300	6,100	0%
05-10-00-540-1585	BUILDING SUPPLIES	467	780	650	660	675	700	7%

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
OPERATING EXPENSES								
GENERAL SUPPLIES & CONTRACTS								
05-10-00-540-1590	SIDEWALK SALT	10,719	15,500	11,500	1,868	11,500	11,500	0%
05-10-00-540-1600	GARDENING SUPPLIES	985	568	1,500	2,364	2,500	2,500	66%
05-10-00-540-1610	MECHANICAL & TOOL SUPPLIES	7,231	5,581	5,500	5,509	5,509	11,500	109%
05-10-00-540-1615	SAFETY SUPPLIES	1,655	1,689	2,000	3,087	3,300	2,000	0%
05-10-00-540-1620	OTHER SUPPLIES	910	654	500	384	384	10,250	950%
05-10-00-540-1665	MAINT. CONTRACT - COMPUTERS	3,080	2,926	6,384	3,368	4,500	3,905	(38%)
05-10-00-540-1675	SECURITY ALARM MONITORING	982	957	1,400	1,322	1,635	1,740	24%
05-10-00-540-1690	PORT-O-LET RENTALS	2,463	2,096	2,224	1,834	2,224	3,000	34%
TOTAL SUPPLIES & CONTRACTS		147,545	174,457	181,208	125,985	181,628	220,995	21%
GROUND SUPPLIES								
05-10-00-550-1700	CHEMICALS	4,820	9,126	25,000	15,041	21,000	27,000	8%
05-10-00-550-1725	TREES, SHRUBS, SOD & SEED	18,754	18,904	18,000	9,381	18,000	20,000	11%
05-10-00-550-1730	ATHLETIC FIELD MATERIAL	44,525	55,849	42,000	60,166	60,166	50,000	19%
TOTAL GROUND SUPPLIES		68,099	83,879	85,000	84,588	99,166	97,000	14%
PROFESSIONAL SERVICES								
05-10-00-560-1825	STUMP & TREE REMOVAL	14,392	25,495	36,000	31,610	43,000	50,000	38%
05-10-00-560-1830	WATER & SOIL GENERAL TESTING	450	0	500	0	500	500	0%
05-10-00-560-1835	CONSULTANT	4,835	5,900	5,500	234	234	500	(90%)
TOTAL PROFESSIONAL SERVICES		19,677	31,395	42,000	31,844	43,734	51,000	21%
MARKETING & PUBLIC RELATIONS								
05-10-00-610-1915	PRINTING - GENERAL	0	0	210	0	0	210	0%
05-10-00-610-1930	PAID ADVERTISING-CLASSIFIED AD	0	0	100	79	79	100	0%
05-10-00-610-1945	SIGNAGE	12,008	11,941	13,500	10,308	13,500	14,750	9%
TOTAL MARKETING & PUBLIC RELATIONS		12,008	11,941	13,810	10,387	13,579	15,060	9%
OTHER EXPENSE								
05-10-00-670-2100	PERMITS & LICENSES	7,024	6,919	8,100	5,155	7,000	8,305	2%
TOTAL OTHER EXPENSE		7,024	6,919	8,100	5,155	7,000	8,305	2%
TOTAL GENERAL		1,222,491	1,408,096	1,501,678	1,244,116	1,633,707	1,753,767	16%
TOTAL OPERATING		1,222,491	1,408,096	1,501,678	1,244,116	1,633,707	1,753,767	16%

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BUILDINGS EXPENSES								
GENERAL UTILITIES								
05-15-00-520-1335	REFUSE	18,766	19,818	19,410	10,063	20,000	20,400	5%
05-15-00-520-1340	RECYCLING	4,911	487	500	0	500	500	0%
TOTAL UTILITIES		23,677	20,305	19,910	10,063	20,500	20,900	4%
REPAIRS & IMPROVEMENTS								
05-15-00-530-1405	BUILDING	26,361	12,965	15,500	8,442	11,500	12,000	(22%)
TOTAL REPAIRS & IMPROVEMENTS		26,361	12,965	15,500	8,442	11,500	12,000	(22%)
SUPPLIES & CONTRACTS								
05-15-00-540-1515	MAINTENANCE OF EQUIPMENT	65	552	125	0	125	125	0%
05-15-00-540-1540	MAINTENANCE OF EQUIPMENT-HVAC	698	324	600	573	600	600	0%
05-15-00-540-1585	BUILDING SUPPLIES	2,358	2,721	3,000	1,959	2,500	2,500	(16%)
05-15-00-540-1610	MECHANICAL & TOOL SUPPLIES	2,201	3,211	2,500	1,637	2,500	2,500	0%
05-15-00-540-1615	SAFETY SUPPLIES	0	598	350	30	350	350	0%
05-15-00-540-1620	OTHER SUPPLIES	99	12	40	0	40	40	0%
05-15-00-540-1685	TOOL & EQUIPMENT - RENTAL	309	1,172	1,100	723	1,500	1,500	36%
TOTAL SUPPLIES & CONTRACTS		5,730	8,590	7,715	4,922	7,615	7,615	(1%)
TOTAL GENERAL		55,768	41,860	43,125	23,427	39,615	40,515	(6%)
TOTAL BUILDINGS		55,768	41,860	43,125	23,427	39,615	40,515	(6%)
HORTICULTURE EXPENSES								
GENERAL EMPLOYEE EXPENSES								
05-20-00-510-1000	SALARIES & WAGES FT	52,587	65,075	68,900	53,550	68,900	72,213	4%
TOTAL EMPLOYEE EXPENSES		52,587	65,075	68,900	53,550	68,900	72,213	4%
SUPPLIES & CONTRACTS								
05-20-00-540-0655	MEMORIAL/DONATIONS	8,405	9,640	15,000	11,281	16,000	15,000	0%
05-20-00-540-1600	GARDENING SUPPLIES	2,790	718	2,000	2,307	2,500	2,500	25%
05-20-00-540-1605	GREENHOUSE SUPPLIES	4,376	4,205	4,250	1,319	4,250	4,250	0%
TOTAL SUPPLIES & CONTRACTS		15,571	14,563	21,250	14,907	22,750	21,750	2%

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
HORTICULTURE								
GENERAL								
GROUND SUPPLIES								
05-20-00-550-1700	CHEMICALS	3,800	3,679	5,250	248	5,250	5,250	0%
05-20-00-550-1715	FERTILIZER & LANDSCAPE SUPPLY	8,125	10,585	17,000	5,377	12,000	12,000	(29%)
05-20-00-550-1720	BULBS, FLOWERS & PLANTS	21,407	48,945	35,500	13,333	35,500	52,700	48%
05-20-00-550-1725	TREES, SHRUBS, SOD & SEED	4,203	8,587	10,000	8,063	12,000	38,000	280%
TOTAL GROUND SUPPLIES		37,535	71,796	67,750	27,021	64,750	107,950	59%
TOTAL GENERAL		105,693	151,434	157,900	95,478	156,400	201,913	27%
TOTAL HORTICULTURE		105,693	151,434	157,900	95,478	156,400	201,913	27%
FACILITIES								
EXPENSES								
545 E. MADISON								
SUPPLIES & CONTRACTS								
05-25-06-540-1650	MAINTENANCE	2,433	1,276	1,500	930	1,200	1,200	(20%)
TOTAL SUPPLIES & CONTRACTS		2,433	1,276	1,500	930	1,200	1,200	(20%)
TOTAL 545 E. MADISON		2,433	1,276	1,500	930	1,200	1,200	(20%)
ADMINISTRATION OFFICE								
UTILITIES								
05-25-10-520-1300	ELECTRICITY	6,338	7,003	7,039	4,012	7,500	8,500	20%
05-25-10-520-1305	NATURAL GAS	1,108	1,760	1,752	869	1,614	1,700	(2%)
05-25-10-520-1310	WATER & SEWER	761	955	1,654	853	2,418	2,500	51%
05-25-10-520-1320	TELEPHONE	6,583	5,731	6,452	3,192	6,452	6,645	2%
TOTAL UTILITIES		14,790	15,449	16,897	8,926	17,984	19,345	14%
SUPPLIES & CONTRACTS								
05-25-10-540-1677	INSPECTIONS	0	0	1,032	1,131	1,250	1,565	51%
TOTAL SUPPLIES & CONTRACTS		0	0	1,032	1,131	1,250	1,565	51%
TOTAL ADMINISTRATION OFFICE		14,790	15,449	17,929	10,057	19,234	20,910	16%
FOUR SEASONS PARKING LOT								

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
FOUR SEASONS PARKING LOT								
ELECTRICITY								
05-25-20-520-1300	ELECTRICITY	428	319	364	165	390	390	7%
TOTAL ELECTRICITY		428	319	364	165	390	390	7%
TOTAL FOUR SEASONS PARKING LOT		428	319	364	165	390	390	7%
FOUR SEASONS - RESTROOM								
UTILITIES								
05-25-21-520-1300	ELECTRICITY	335	312	351	183	400	400	13%
05-25-21-520-1310	WATER & SEWER	306	457	386	210	557	572	48%
TOTAL UTILITIES		641	769	737	393	957	972	31%
TOTAL FOUR SEASONS - RESTROOM		641	769	737	393	957	972	31%
LILACIA - COACH HOUSE								
UTILITIES								
05-25-30-520-1300	ELECTRICITY	3,583	3,592	4,312	2,007	3,700	3,800	(11%)
05-25-30-520-1305	NATURAL GAS	1,181	1,599	1,512	912	1,637	1,700	12%
05-25-30-520-1310	WATER & SEWER	431	2,276	575	936	1,907	2,000	247%
TOTAL UTILITIES		5,195	7,467	6,399	3,855	7,244	7,500	17%
TOTAL LILACIA - COACH HOUSE		5,195	7,467	6,399	3,855	7,244	7,500	17%
LILACIA - GREENHOUSE								
UTILITIES								
05-25-31-520-1305	NATURAL GAS	1,856	2,615	2,370	1,445	2,578	2,700	13%
05-25-31-520-1310	WATER & SEWER	12,944	10,004	10,902	6,760	14,081	14,500	33%
TOTAL UTILITIES		14,800	12,619	13,272	8,205	16,659	17,200	29%
TOTAL LILACIA - GREENHOUSE		14,800	12,619	13,272	8,205	16,659	17,200	29%
LOMBARD COMMONS - MAPLE TENNIS								
UTILITIES								
05-25-40-520-1300	ELECTRICITY	863	976	1,049	484	1,100	1,100	4%
05-25-40-520-1310	WATER & SEWER	164	280	189	94	189	195	3%
TOTAL UTILITIES		1,027	1,256	1,238	578	1,289	1,295	4%
TOTAL LOMBARD COMMONS - MAPLE TENNIS		1,027	1,256	1,238	578	1,289	1,295	4%

FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
MADISON MEADOW - FIELD #14								
UTILITIES								
05-25-46-520-1300	ELECTRICITY	1,849	2,567	2,367	1,043	2,700	2,700	14%
TOTAL UTILITIES		1,849	2,567	2,367	1,043	2,700	2,700	14%
TOTAL MADISON MEADOW - FIELD #14		1,849	2,567	2,367	1,043	2,700	2,700	14%
MADISON MEADOW - FIELD #18								
UTILITIES								
05-25-48-520-1310	WATER & SEWER	196	264	238	111	238	250	5%
TOTAL UTILITIES		196	264	238	111	238	250	5%
TOTAL MADISON MEADOW - FIELD #18		196	264	238	111	238	250	5%
MADISON MEADOW - AHRENS								
UTILITIES								
05-25-49-520-1300	ELECTRICITY	263	264	271	133	300	300	10%
05-25-49-520-1310	WATER & SEWER	494	602	567	243	535	550	(2%)
TOTAL UTILITIES		757	866	838	376	835	850	1%
TOTAL MADISON MEADOW - AHRENS		757	866	838	376	835	850	1%
MADISON MEADOW - LILAC WAY								
UTILITIES								
05-25-50-520-1300	ELECTRICITY	855	898	985	520	1,100	1,200	21%
TOTAL UTILITIES		855	898	985	520	1,100	1,200	21%
TOTAL MADISON MEADOW - LILAC WAY		855	898	985	520	1,100	1,200	21%
MADISON MEADOW - RESTROOM								
UTILITIES								
05-25-51-520-1300	ELECTRICITY	275	273	287	181	400	400	39%
TOTAL UTILITIES		275	273	287	181	400	400	39%
TOTAL MADISON MEADOW - RESTROOM		275	273	287	181	400	400	39%
MADISON MEADOW - TASTE								
UTILITIES								
05-25-53-520-1300	ELECTRICITY	1,810	1,403	1,783	638	1,800	2,000	12%
05-25-53-520-1310	WATER & SEWER	423	738	524	255	790	825	57%
TOTAL UTILITIES		2,233	2,141	2,307	893	2,590	2,825	22%
TOTAL MADISON MEADOW - TASTE		2,233	2,141	2,307	893	2,590	2,825	22%

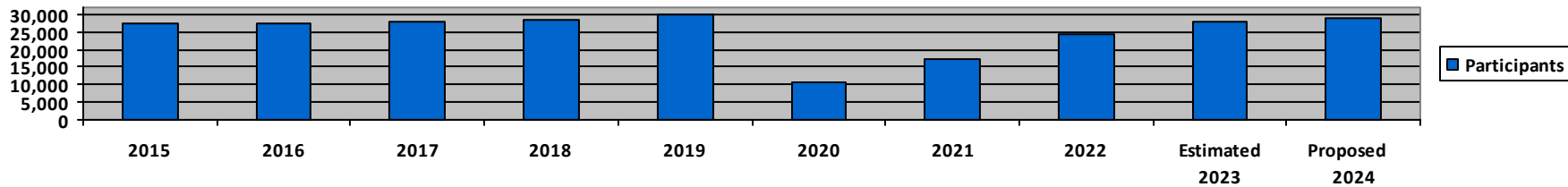
FUND: CORPORATE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
SPLASH PAD - ST. CHARLES								
UTILITIES								
05-25-75-520-1300	ELECTRICITY	1,935	2,312	2,472	1,032	2,400	2,400	(2%)
05-25-75-520-1310	WATER & SEWER	1,797	2,292	2,003	1,893	5,411	5,500	174%
TOTAL UTILITIES		3,732	4,604	4,475	2,925	7,811	7,900	76%
TOTAL SPLASH PAD - ST. CHARLES		3,732	4,604	4,475	2,925	7,811	7,900	76%
SUNSET KNOLL - MAINT.								
UTILITIES								
05-25-81-520-1300	ELECTRICITY	9,668	9,477	13,505	6,938	11,100	11,800	(12%)
05-25-81-520-1305	NATURAL GAS	7,362	10,898	10,770	10,150	13,417	14,200	31%
05-25-81-520-1310	WATER & SEWER	996	897	1,023	523	944	1,000	(2%)
05-25-81-520-1320	TELEPHONE	4,304	3,816	4,200	2,264	4,200	4,410	5%
05-25-81-520-1330	DSL LINE	1,850	1,882	1,911	1,260	1,860	1,800	(5%)
TOTAL UTILITIES		24,180	26,970	31,409	21,135	31,521	33,210	5%
SUPPLIES & CONTRACTS								
05-25-81-540-1677	INSPECTIONS	0	0	3,379	1,787	3,200	3,395	0%
TOTAL SUPPLIES & CONTRACTS		0	0	3,379	1,787	3,200	3,395	0%
TOTAL SUNSET KNOLL - MAINT.		24,180	26,970	34,788	22,922	34,721	36,605	5%
SUNSET KNOLL - MAINT. SD#44								
UTILITIES								
05-25-82-520-1300	ELECTRICITY	3,053	2,992	4,054	2,191	3,500	3,700	(8%)
05-25-82-520-1305	NATURAL GAS	2,324	3,441	2,437	3,205	4,668	4,500	84%
05-25-82-520-1310	WATER & SEWER	314	283	291	165	320	360	23%
05-25-82-520-1335	REFUSE	5,926	6,027	6,082	3,177	6,310	6,442	5%
TOTAL UTILITIES		11,617	12,743	12,864	8,738	14,798	15,002	16%
SUPPLIES & CONTRACTS								
05-25-82-540-1675	SECURITY ALARM MONITORING	310	302	311	417	417	311	0%
TOTAL SUPPLIES & CONTRACTS		310	302	311	417	417	311	0%
TOTAL SUNSET KNOLL - MAINT. SD#44		11,927	13,045	13,175	9,155	15,215	15,313	16%
TOTAL FACILITIES		85,318	90,783	100,899	62,309	112,583	117,510	16%
TOTAL FUND REVENUES & BEG. BALANCE		3,109,815	3,554,566	3,499,821	3,538,549	3,786,427	3,727,854	6%
TOTAL FUND EXPENSES		2,906,597	3,191,475	4,132,317	2,209,816	2,970,143	5,159,731	24%
FUND SURPLUS (DEFICIT)		203,218	363,091	(632,496)	1,328,733	816,284	(1,431,877)	126%

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**Lombard Park District
2024 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 continues to increase and surpassed 2022 enrollment. Participation is estimated to finish at 27,967 in 2023. Participation finished at 24,281 in 2022, 17,208 in 2021, 10,823 in 2020 and 30,058 in 2019. Staff has prepared the 2024 budget based on approximately 29,020 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 insufficient 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, now FSC (0745). Starting in 2017, FSC and Falcons were charged \$10 per participant to help offset field maintenance costs. The 2024 budget reflects a \$10 increase for FSC to \$20 per participant. The increase for FSC is proposed to help offset costs for anticipated soccer field improvements at Four Seasons field 22. In addition, a \$300k interfund transfer to the capital fund is budgeted to help cover the cost of capital projects for 2024.

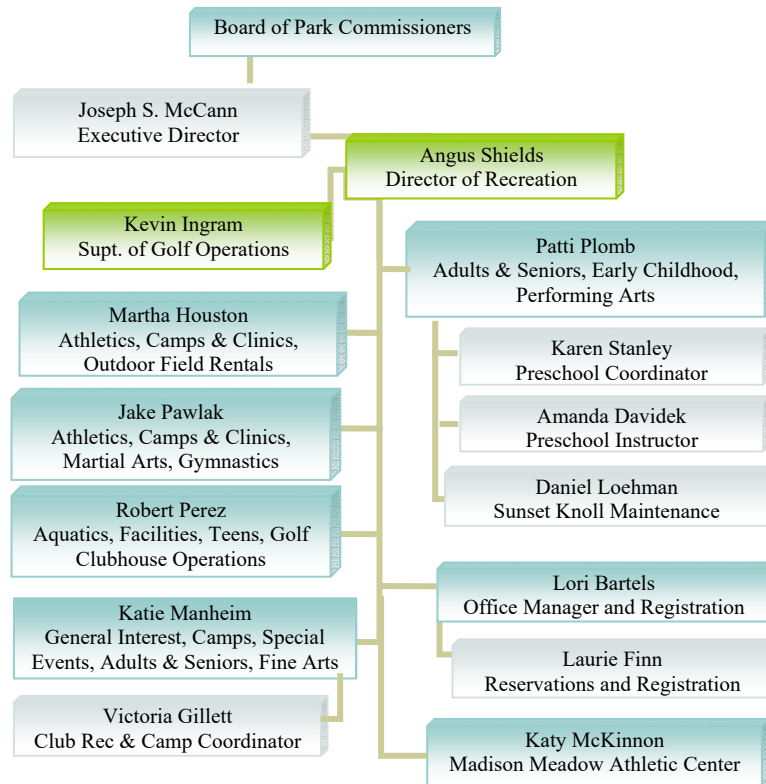
Staff is budgeting for two interns in 2023. These internships provide a weekly stipend over 13 weeks. Travel Meetings and Conferences (1210) includes expenses related to the annual State Conference, National Conference, and related trainings. Continuing Education (1215) budget reflects the expenses of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

In 2024, the Board of Park Commissioners approved moving the health benefits of the two full-time golf course employees to the Recreation Fund thereby increasing the budget in the benefit accounts (1110, 1115, 1120, and 1125)

	Performance Measures:					
	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Projected 2023	Proposed 2024
Number of Participants	30,058	10,827	17,208	24,281	27,967	29,020
Number of Programs Offered	2,946	2,634	2,007	2,133	-	-
Number of Conducted Programs	2,216	991	1,365	1,743	-	-

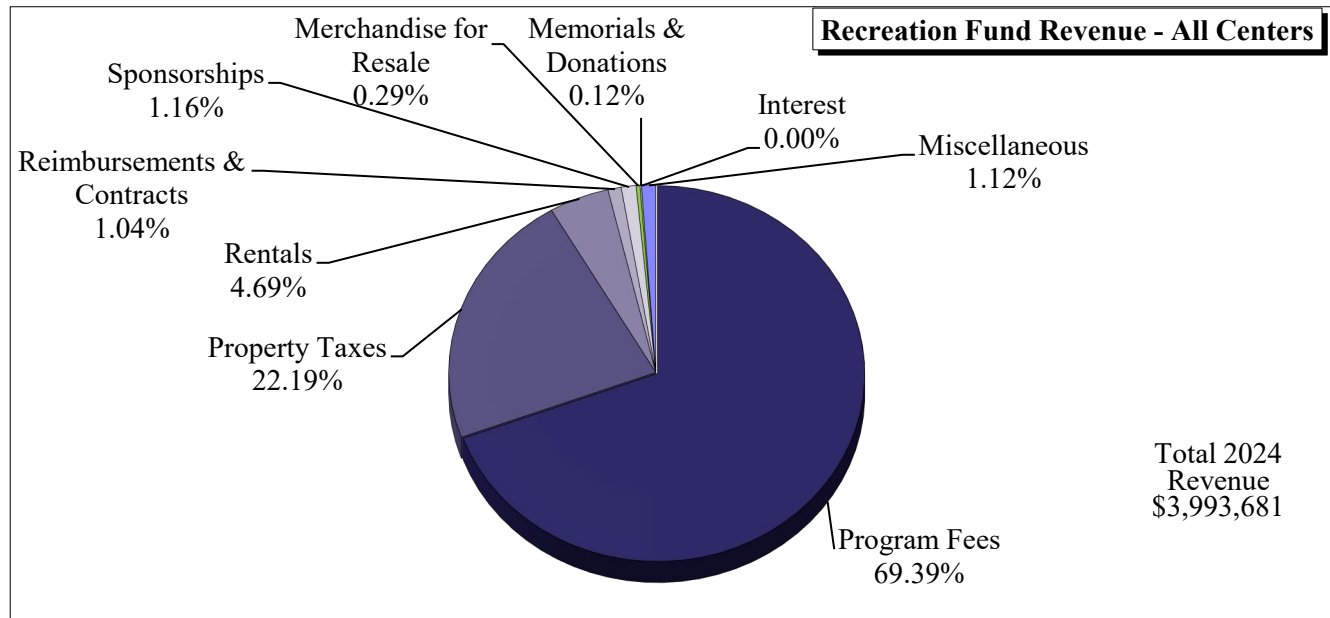


Recreation Department Organizational Chart As of January 1, 2024



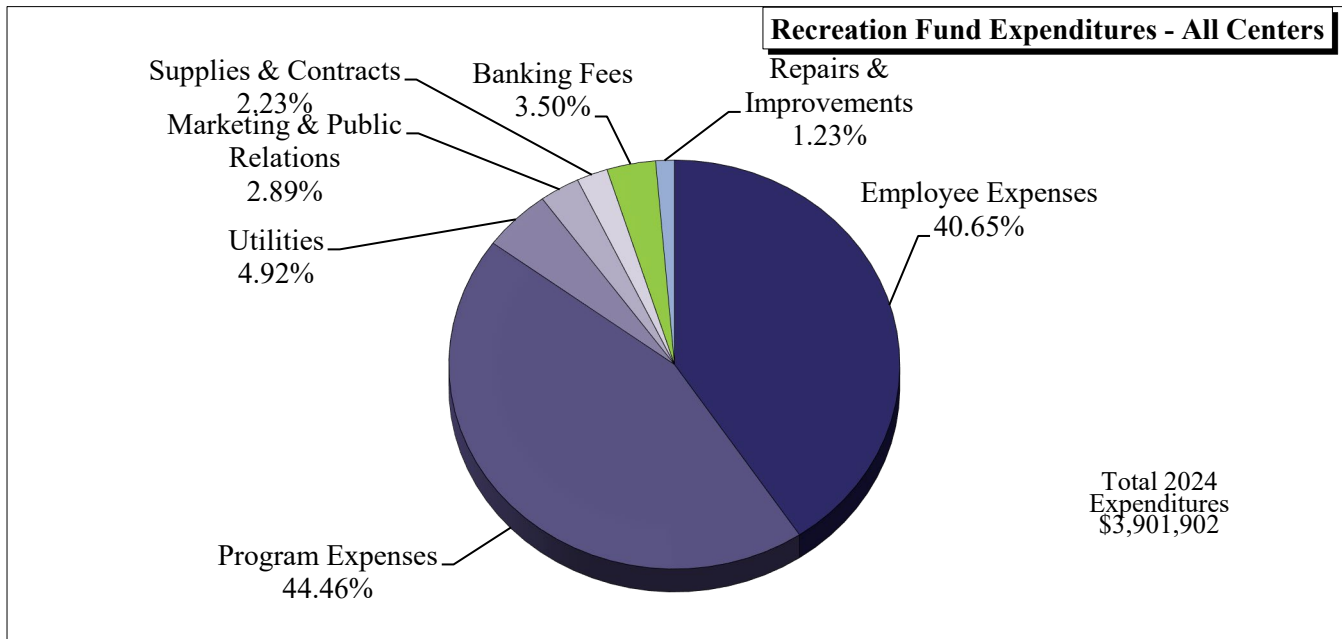
**LOMBARD PARK DISTRICT
RECREATION FUND REVENUE - ALL CENTERS
PROPOSED BUDGET 2024**

Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Program Fees	\$ 2,771,248	69.39%	\$ 255,778	10.17%
Property Taxes	886,363	22.19%	2,142	0.24%
Rentals	187,300	4.69%	18,575	11.01%
Reimbursements & Contracts	41,492	1.04%	(5,265)	-11.26%
Sponsorships	46,250	1.16%	17,450	60.59%
Merchandise for Resale	11,750	0.29%	-	0.00%
Memorials & Donations	4,656	0.12%	(4,795)	-70.90%
Miscellaneous	70	0.00%	(955)	-93.17%
Interest	44,552	1.12%	28,552	371.40%
	<u>\$ 3,993,681</u>	<u>100.00%</u>	<u>\$ 311,482</u>	<u>8.46%</u>



**LOMBARD PARK DISTRICT
RECREATION FUND EXPENDITURES - ALL CENTERS
PROPOSED BUDGET 2024**

Expenditure	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Employee Expenses	\$ 1,455,839	37.31%	\$ 53,519	3.82%
Program Expenses	1,592,277	40.81%	182,607	12.95%
Utilities	176,123	4.51%	6,694	3.95%
Marketing & Public Relations	103,445	2.65%	2,382	2.36%
Supplies & Contracts	79,867	2.05%	(4,228)	-5.03%
Banking Fees	125,500	3.22%	39,076	45.21%
Repairs & Improvements	47,950	1.23%	22,000	84.78%
Interfund Transfer	300,000	7.69%	300,000	N/A
Miscellaneous	20,901	0.54%	-	0.00%
	\$ 3,901,902	91.78%	\$ 302,050	18.24%



**Lombard Park District
Fund Summary - Proposed Budget Report
Recreation Fund - 10
Fiscal Year 2024**

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
210 Taxes	\$ 838,180	\$ 844,985	\$ 884,221	\$ 832,233	\$ 844,155	\$ 886,363
220 Interest	366	14,514	16,000	39,535	42,830	44,552
240 Rentals	105,565	153,490	168,725	172,845	183,793	187,300
320 Merchandise for Resale	11,651	11,418	11,750	11,084	11,084	11,750
330 Donations	8,155	3,141	9,451	5,354	6,054	4,656
335 Sponsorships	17,850	30,500	28,800	41,100	41,100	46,250
340 Reimbursements & Contracts	23,972	34,098	46,757	14,381	36,909	41,492
360 Miscellaneous Income	(2,055)	2,910	1,025	1,529	1,529	70
410 Program Fees	1,505,608	2,270,484	2,515,470	2,390,396	2,578,474	2,771,248
TOTAL REVENUE	\$ 2,509,290	\$ 3,365,539	\$ 3,682,199	\$ 3,508,458	\$ 3,745,929	\$ 3,993,681
EXPENSE						
510 Employee Expenses	\$ 1,157,905	\$ 1,317,920	\$ 1,402,320	\$ 1,014,013	\$ 1,344,616	\$ 1,455,839
520 Utilities	139,735	162,656	169,429	88,545	170,352	176,123
530 Repairs & Improvements	21,619	32,499	25,950	25,655	34,865	47,950
540 Supplies & Contracts	49,027	58,946	84,095	53,271	69,428	79,867
610 Marketing & Public Relations	63,664	97,361	101,063	82,067	97,100	103,445
620 Permits & Licenses	2,110	1,830	1,900	1,440	1,915	1,900
630 Merchandise - Cost of Sales	9,888	9,780	9,700	8,501	8,501	9,700
640 Banking & Credit Card Fees	53,242	84,330	86,424	86,808	112,050	125,500
660 Interfund Transfers Out	-	-	-	-	-	300,000
670 Miscellaneous Expense	4,270	7,558	9,301	5,249	7,250	9,301
710 Program Salaries	376,015	532,426	709,818	576,119	724,435	783,023
720 Program Supplies	131,057	169,639	189,569	134,129	184,355	212,634
730 Program Contractual Services	295,708	454,463	510,283	414,877	510,937	596,620
TOTAL EXPENSE	\$ 2,304,239	\$ 2,929,409	\$ 3,299,852	\$ 2,490,674	\$ 3,265,804	\$ 3,901,902
TOTAL REVENUE	\$ 2,509,290	\$ 3,365,539	\$ 3,682,199	\$ 3,508,458	\$ 3,745,929	\$ 3,993,681
TOTAL EXPENSE	2,304,239	2,929,409	3,299,852	2,490,674	3,265,804	3,901,902
Change in Fund Balance	\$ 205,052	\$ 436,130	\$ 382,347	\$ 1,017,783	\$ 480,124	\$ 91,779

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
10-00-00-210-0405	REAL ESTATE TAXES - CURRENT	838,179	844,984	884,221	832,233	844,155	886,363	0%
TOTAL TAXES		838,179	844,984	884,221	832,233	844,155	886,363	0%
INTEREST								
10-00-00-220-0450	INVESTMENT INTEREST	365	14,513	16,000	39,534	42,830	44,552	178%
TOTAL INTEREST		365	14,513	16,000	39,534	42,830	44,552	178%
BROCHURE SPONSORSHIP								
10-00-00-335-0660	BROCHURE SPONSORSHIP	7,950	11,500	10,000	21,800	21,800	22,000	120%
10-00-00-335-0900	SPONSORSHIPS	0	0	0	0	0	5,500	0%
TOTAL BROCHURE SPONSORSHIP		7,950	11,500	10,000	21,800	21,800	27,500	175%
REIMBURSEMENTS & CONTRACTS								
10-00-00-340-0735	REIMBURSEMENT-LOMBARD BASEBALL	8,286	18,541	29,261	1,085	18,500	18,791	(35%)
10-00-00-340-0740	REIMBURSEMENT-FALCONS FOOTBALL	4,764	8,216	8,246	7,337	8,201	9,201	11%
10-00-00-340-0745	REIMBURSEMENT-FIREBIRDS	3,410	4,350	4,250	0	4,250	8,500	100%
TOTAL REIMBURSEMENTS & CONTRACTS		16,460	31,107	41,757	8,422	30,951	36,492	(12%)
OTHER INCOME								
10-00-00-360-0855	STATE SALES TAX	25	31	925	29	29	30	(96%)
10-00-00-360-0865	N.S.F. SERVICE CHARGE	0	115	100	0	0	40	(60%)
10-00-00-360-0875	MISCELLANEOUS	(2,080)	2,764	0	1,500	1,500	0	0%
TOTAL OTHER INCOME		(2,055)	2,910	1,025	1,529	1,529	70	(93%)
TOTAL GENERAL		860,899	905,014	953,003	903,518	941,265	994,977	4%
TOTAL REVENUES: GENERAL		860,899	905,014	953,003	903,518	941,265	994,977	4%
EXPENSES								
GENERAL								
EMPLOYEE EXPENSES								
10-00-00-510-1000	SALARIES & WAGES FT	899,143	1,009,282	1,040,281	779,235	1,031,234	1,034,485	0%
10-00-00-510-1085	INTERN	4,840	6,240	13,520	7,200	7,200	16,640	23%
10-00-00-510-1110	MEDICAL INSURANCE PREMIUM	137,118	145,537	153,913	105,191	142,400	224,656	45%
10-00-00-510-1115	EAP	438	450	432	318	432	540	25%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
GENERAL EXPENSES								
GENERAL EMPLOYEE EXPENSES								
10-00-00-510-1120	LIFE INSURANCE	1,507	1,644	1,690	1,275	1,740	2,316	37%
10-00-00-510-1125	DENTAL INSURANCE	7,858	7,692	7,515	5,564	7,520	9,444	25%
10-00-00-510-1200	UNIFORMS	0	1,424	1,000	0	1,000	1,250	25%
10-00-00-510-1205	WORKSHOPS & SEMINARS	132	195	700	6	300	700	0%
10-00-00-510-1210	TRAVEL, MEETING & CONFERENCES	1,620	9,651	12,960	7,303	12,960	12,960	0%
10-00-00-510-1215	CONTINUING EDUCATION	225	581	890	0	0	890	0%
10-00-00-510-1220	IN-HOUSE TRAINING	0	112	0	0	0	0	0%
10-00-00-510-1225	PROFESSIONAL MEMBERSHIPS	2,696	3,024	3,000	2,805	3,000	3,000	0%
10-00-00-510-1230	MILEAGE REIMBURSEMENT	899	1,606	1,500	1,627	2,000	2,000	33%
TOTAL EMPLOYEE EXPENSES		1,056,476	1,187,438	1,237,401	910,524	1,209,786	1,308,881	5%
UTILITIES								
10-00-00-520-1325	CELL PHONE	3,585	3,795	3,900	3,495	4,250	4,320	10%
TOTAL UTILITIES		3,585	3,795	3,900	3,495	4,250	4,320	10%
SUPPLIES & CONTRACTS								
10-00-00-540-1565	COMPUTER SUPPLIES & SOFTWARE	2,465	4,078	6,775	4,654	6,775	5,900	(12%)
10-00-00-540-1570	OFFICE SUPPLIES	2,942	4,358	7,000	3,280	7,000	7,000	0%
10-00-00-540-1615	SAFETY SUPPLIES	16	3,271	2,375	426	1,000	2,375	0%
10-00-00-540-1625	MINOR OFFICE EQUIPMENT	649	279	1,500	302	1,500	1,500	0%
10-00-00-540-1680	POSTAGE METER RENTAL	444	336	467	407	467	467	0%
TOTAL SUPPLIES & CONTRACTS		6,516	12,322	18,117	9,069	16,742	17,242	(4%)
MARKETING & PUBLIC RELATIONS								
10-00-00-610-1900	POSTAGE	2,041	902	2,000	1,350	2,000	2,000	0%
10-00-00-610-1905	POSTAGE - ACTIVITY GUIDE	15,812	19,610	18,000	15,290	19,000	20,000	11%
10-00-00-610-1910	MARKETING & PUBLICITY	5,047	5,841	5,760	1,009	2,500	7,020	21%
10-00-00-610-1915	PRINTING - GENERAL	1,812	3,954	2,600	2,562	2,600	2,600	0%
10-00-00-610-1920	PRINTING - ACTIVITY GUIDE	28,205	54,116	54,908	47,126	54,900	54,500	0%
10-00-00-610-1925	PAID ADVERTISING	4,319	4,449	4,760	4,709	4,800	4,700	(1%)
10-00-00-610-1930	PAID ADVERTISING-CLASSIFIED AD	3,223	1,139	2,500	1,330	1,500	1,000	(60%)
10-00-00-610-1940	NEWSPAPER SUBSCRIPTIONS	663	798	685	924	800	825	20%
10-00-00-610-1960	RECOGNITION - EMPLOYEES	1,489	3,815	2,800	1,154	2,000	1,800	(35%)
10-00-00-610-1965	RECOGNITIONS-PUBLIC RELATIONS	0	0	4,700	4,700	4,700	6,500	38%
10-00-00-610-1970	COMMUNITY RELATIONS	512	1,997	1,500	1,577	1,600	1,500	0%
TOTAL MARKETING & PUBLIC RELATIONS		63,123	96,621	100,213	81,731	96,400	102,445	2%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
GENERAL								
GENERAL								
BANKING & CREDIT CARD FEES								
10-00-00-640-2105	VISA & MASTERCARD	52,587	83,063	84,024	86,741	111,900	125,000	48%
10-00-00-640-2110	BANKING FEES	653	1,266	2,400	66	150	500	(79%)
TOTAL BANKING & CREDIT CARD FEES		53,240	84,329	86,424	86,807	112,050	125,500	45%
INTERFUND TRANSFER								
10-00-00-660-0920	TRANSFER TO/FROM CAPITAL PROJ.	0	0	0	0	0	300,000	0%
TOTAL INTERFUND TRANSFER		0	0	0	0	0	300,000	0%
OTHER EXPENSE								
10-00-00-670-2115	MISCELLANEOUS EXPENSE	126	821	300	195	250	300	0%
10-00-00-670-2125	SCHOLARSHIP EXPENSE	4,143	6,736	9,000	5,053	7,000	9,000	0%
TOTAL OTHER EXPENSE		4,269	7,557	9,300	5,248	7,250	9,300	0%
TOTAL GENERAL		1,187,209	1,392,062	1,455,355	1,096,874	1,446,478	1,867,688	28%
TOTAL GENERAL		1,187,209	1,392,062	1,455,355	1,096,874	1,446,478	1,867,688	28%
TOTAL REVENUES		860,899	905,014	953,003	903,518	941,265	994,977	4%
TOTAL EXPENSES		1,187,209	1,392,062	1,455,355	1,096,874	1,446,478	1,867,688	28%
SURPLUS (DEFICIT)		(326,310)	(487,048)	(502,352)	(193,356)	(505,213)	(872,711)	73%

**Lombard Park District
2024 Proposed Budget
Recreation Fund – 10
Facilities – 25**

	<u>Actual 2021</u>	<u>Actual 2022</u>	<u>Budget 2023</u>	<u>Y-T-D 2023</u>	<u>Estimated 2023</u>	<u>Proposed 2024</u>
Revenue	\$ 105,565	\$ 153,490	\$ 168,725	\$ 172,845	\$ 183,793	\$ 187,300
Expense	<u>299,229</u>	<u>365,898</u>	<u>420,967</u>	<u>256,826</u>	<u>386,237</u>	<u>427,697</u>
Net Income	\$ (193,664)	\$ (212,408)	\$ (252,242)	\$ (83,981)	\$ (202,443)	\$ (240,397)
Performance Measure:						
Number of Rentals	486	658	670	549	695	700

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 2024. The availability for facility rentals is impacted each year depending on program space needs.

Lilacia Park hosted ten weddings in 2023, thirteen in 2022, and twelve in 2021. There were seven weddings in 2019. There is a 5% fee increase proposed for weddings in 2024.



Athletic field rentals increased in 2023 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 increase per hour in 2023 and no proposed increase for 2024.

There were 78 Garden Plots rented in 2023. A \$5 per plot increase is proposed for 2024.

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, and 82 in 2022. There were

92 reimbursements in 2023 through October 29. Staff is budgeting to reimburse the first 150 dog park permits sold at the Glen Ellyn Park District to Lombard residents in 2024. Staff has budgeted \$6,750 for these reimbursements.



FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
FACILITIES								
REVENUES								
ATHLETIC FIELDS								
RENTALS								
10-25-15-240-0545	RENTAL INCOME	14,907	16,890	25,000	24,533	28,653	25,000	0%
TOTAL RENTALS		14,907	16,890	25,000	24,533	28,653	25,000	0%
TOTAL ATHLETIC FIELDS		14,907	16,890	25,000	24,533	28,653	25,000	0%
LAGOON								
RENTALS								
10-25-25-240-0545	RENTAL INCOME	23,440	32,938	34,125	40,810	42,000	43,000	26%
TOTAL RENTALS		23,440	32,938	34,125	40,810	42,000	43,000	26%
TOTAL LAGOON		23,440	32,938	34,125	40,810	42,000	43,000	26%
LILACIA - COACH HOUSE								
RENTALS								
10-25-30-240-0545	RENTAL INCOME	4,650	5,650	7,825	4,925	4,925	7,825	0%
TOTAL RENTALS		4,650	5,650	7,825	4,925	4,925	7,825	0%
TOTAL LILACIA - COACH HOUSE		4,650	5,650	7,825	4,925	4,925	7,825	0%
LOG CABIN								
RENTALS								
10-25-35-240-0545	RENTAL INCOME	18,282	34,939	35,175	30,530	34,000	35,175	0%
TOTAL RENTALS		18,282	34,939	35,175	30,530	34,000	35,175	0%
TOTAL LOG CABIN		18,282	34,939	35,175	30,530	34,000	35,175	0%
LOMBARD COMMUNITY BUILDING								
RENTALS								
10-25-41-240-0545	RENTAL INCOME	26,086	44,454	47,250	51,501	53,500	55,000	16%
TOTAL RENTALS		26,086	44,454	47,250	51,501	53,500	55,000	16%
TOTAL LOMBARD COMMUNITY BUILDING		26,086	44,454	47,250	51,501	53,500	55,000	16%
MADISON MEADOW - GARDEN PLOTS								

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
MADISON MEADOW - GARDEN PLOTS								
RENTALS								
10-25-45-240-0545	RENTAL INCOME	4,205	4,574	4,600	4,592	4,592	4,600	0%
TOTAL RENTALS		4,205	4,574	4,600	4,592	4,592	4,600	0%
TOTAL MADISON MEADOW - GARDEN PLOTS		4,205	4,574	4,600	4,592	4,592	4,600	0%
OTHER FACILITIES								
RENTALS								
10-25-55-240-0565	PARTY WAGON RENTAL	50	350	0	150	0	0	0%
TOTAL RENTALS		50	350	0	150	0	0	0%
TOTAL OTHER FACILITIES		50	350	0	150	0	0	0%
PICNIC SHELTERS								
RENTALS								
10-25-65-240-0545	RENTAL INCOME	13,009	12,042	13,250	14,672	14,672	15,100	13%
TOTAL RENTALS		13,009	12,042	13,250	14,672	14,672	15,100	13%
TOTAL PICNIC SHELTERS		13,009	12,042	13,250	14,672	14,672	15,100	13%
SHOWMOBILE								
RENTALS								
10-25-73-240-0545	RENTAL INCOME	100	200	0	0	0	0	0%
TOTAL RENTALS		100	200	0	0	0	0	0%
TOTAL SHOWMOBILE		100	200	0	0	0	0	0%
SUNSET KNOLL								
RENTALS								
10-25-80-240-0545	RENTAL INCOME	835	1,452	1,500	1,130	1,450	1,600	6%
TOTAL RENTALS		835	1,452	1,500	1,130	1,450	1,600	6%
TOTAL SUNSET KNOLL		835	1,452	1,500	1,130	1,450	1,600	6%
TOTAL REVENUES: FACILITIES		105,564	153,489	168,725	172,843	183,792	187,300	11%
EXPENSES								
ATHLETIC FIELDS								
EMPLOYEE EXPENSES								
10-25-15-510-1065	FACILITY SUPERVISOR	1,810	1,447	4,225	2,757	3,300	4,500	6%
TOTAL EMPLOYEE EXPENSES		1,810	1,447	4,225	2,757	3,300	4,500	6%
TOTAL ATHLETIC FIELDS		1,810	1,447	4,225	2,757	3,300	4,500	6%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
DOG PARK								
SUPPLIES & CONTRACTS								
10-25-17-540-1648	DOG PARK	5,200	4,040	6,750	3,725	4,700	5,000	(25%)
TOTAL SUPPLIES & CONTRACTS		5,200	4,040	6,750	3,725	4,700	5,000	(25%)
TOTAL DOG PARK		5,200	4,040	6,750	3,725	4,700	5,000	(25%)
FOUR SEASONS - FIELD #22								
UTILITIES								
10-25-22-520-1300	ELECTRICITY	575	937	584	351	1,100	1,500	156%
TOTAL UTILITIES		575	937	584	351	1,100	1,500	156%
TOTAL FOUR SEASONS - FIELD #22		575	937	584	351	1,100	1,500	156%
COMMUNITY BUILDING								
EMPLOYEE EXPENSES								
10-25-24-510-1025	OVERTIME	(182)	0	0	0	0	0	0%
TOTAL EMPLOYEE EXPENSES		(182)	0	0	0	0	0	0%
TOTAL COMMUNITY BUILDING		(182)	0	0	0	0	0	0%
LAGOON								
EMPLOYEE EXPENSES								
10-25-25-510-1005	SALARIES & WAGES P-T CUSTODIAN	2,032	3,645	4,233	1,772	2,300	2,000	(52%)
TOTAL EMPLOYEE EXPENSES		2,032	3,645	4,233	1,772	2,300	2,000	(52%)
UTILITIES								
10-25-25-520-1300	ELECTRICITY	2,141	2,036	1,956	1,123	2,200	2,400	22%
10-25-25-520-1305	NATURAL GAS	1,628	2,248	2,202	1,189	2,202	2,268	2%
10-25-25-520-1310	WATER & SEWER	196	360	254	193	420	450	77%
TOTAL UTILITIES		3,965	4,644	4,412	2,505	4,822	5,118	16%
REPAIRS & IMPROVEMENTS								
10-25-25-530-1405	BUILDING	3,528	3,176	3,000	969	1,200	2,000	(33%)
10-25-25-530-1415	VANDALISM	45	132	50	0	50	50	0%
TOTAL REPAIRS & IMPROVEMENTS		3,573	3,308	3,050	969	1,250	2,050	(32%)

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
LAGOON								
SUPPLIES & CONTRACTS								
10-25-25-540-1515	MAINTENANCE OF EQUIPMENT	0	0	100	0	100	100	0%
10-25-25-540-1540	MAINTENANCE OF EQUIPMENT-HVAC	99	20	100	521	700	700	600%
10-25-25-540-1575	JANITORIAL SUPPLIES	2,130	2,236	1,725	2,689	2,689	2,500	44%
10-25-25-540-1615	SAFETY SUPPLIES	0	0	50	0	50	50	0%
10-25-25-540-1670	MAINT. CONTRACT - PEST CONTROL	441	782	450	406	619	680	51%
TOTAL SUPPLIES & CONTRACTS		2,670	3,038	2,425	3,616	4,158	4,030	66%
MARKETING & PUBLIC RELATIONS								
10-25-25-610-1975	DECORATIONS	52	175	100	100	100	100	0%
TOTAL MARKETING & PUBLIC RELATIONS		52	175	100	100	100	100	0%
TOTAL LAGOON		12,292	14,810	14,220	8,962	12,630	13,298	(6%)
LILACIA - COACH HOUSE								
EMPLOYEE EXPENSE								
10-25-30-510-1065	BUILDING SUPERVISOR	622	756	1,338	740	740	1,215	(9%)
TOTAL EMPLOYEE EXPENSE		622	756	1,338	740	740	1,215	(9%)
TOTAL LILACIA - COACH HOUSE		622	756	1,338	740	740	1,215	(9%)
LOG CABIN								
EMPLOYEE EXPENSES								
10-25-35-510-1005	SALARIES & WAGES P-T CUSTODIAN	2,497	3,687	4,712	1,811	2,350	2,000	(57%)
TOTAL EMPLOYEE EXPENSES		2,497	3,687	4,712	1,811	2,350	2,000	(57%)
UTILITIES								
10-25-35-520-1300	ELECTRICITY	2,449	2,508	2,633	1,473	2,900	3,200	21%
10-25-35-520-1305	NATURAL GAS	1,746	2,272	2,158	1,209	2,142	2,200	1%
10-25-35-520-1310	WATER & SEWER	245	320	425	142	293	300	(29%)
TOTAL UTILITIES		4,440	5,100	5,216	2,824	5,335	5,700	9%
REPAIRS & IMPROVEMENTS								
10-25-35-530-1405	BUILDING	3,133	1,735	7,700	621	7,700	7,700	0%
10-25-35-530-1415	VANDALISM	45	54	50	0	50	50	0%
TOTAL REPAIRS & IMPROVEMENTS		3,178	1,789	7,750	621	7,750	7,750	0%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
LOG CABIN								
SUPPLIES & CONTRACTS								
10-25-35-540-1540	MAINTENANCE OF EQUIPMENT-HVAC	183	112	50	78	200	200	300%
10-25-35-540-1575	JANITORIAL SUPPLIES	2,006	2,236	1,850	2,689	2,689	2,700	45%
10-25-35-540-1615	SAFETY SUPPLIES	0	52	25	0	25	25	0%
10-25-35-540-1670	MAINT. CONTRACT - PEST CONTROL	266	292	300	228	304	335	11%
TOTAL SUPPLIES & CONTRACTS		2,455	2,692	2,225	2,995	3,218	3,260	46%
MARKETING & PUBLIC RELATIONS								
10-25-35-610-1975	DECORATIONS	60	198	100	100	100	100	0%
TOTAL MARKETING & PUBLIC RELATIONS		60	198	100	100	100	100	0%
TOTAL LOG CABIN		12,630	13,466	20,003	8,351	18,753	18,810	(5%)
LOMBARD COMMUNITY BUILDING								
EMPLOYEE EXPENSES								
10-25-41-510-1005	SALARIES & WAGES P-T CUSTODIAN	7,879	15,809	16,481	7,095	9,000	4,500	(72%)
10-25-41-510-1065	BUILDING SUPERVISOR	5,860	11,424	12,394	10,482	12,330	12,890	4%
TOTAL EMPLOYEE EXPENSES		13,739	27,233	28,875	17,577	21,330	17,390	(39%)
UTILITIES								
10-25-41-520-1300	ELECTRICITY	4,284	5,222	5,580	2,936	5,300	5,300	(5%)
10-25-41-520-1305	NATURAL GAS	5,340	5,219	4,463	2,896	4,987	5,200	16%
10-25-41-520-1310	WATER & SEWER	1,012	1,326	1,364	1,497	2,417	1,920	40%
10-25-41-520-1320	TELEPHONE	1,967	2,276	2,487	1,382	2,350	2,487	0%
10-25-41-520-1335	REFUSE	6,673	10,149	8,138	6,793	14,000	15,000	84%
TOTAL UTILITIES		19,276	24,192	22,032	15,504	29,054	29,907	35%
REPAIRS & IMPROVEMENTS								
10-25-41-530-1405	BUILDING	3,474	11,321	3,500	8,005	7,500	8,000	128%
10-25-41-530-1415	VANDALISM	45	68	50	47	50	50	0%
TOTAL REPAIRS & IMPROVEMENTS		3,519	11,389	3,550	8,052	7,550	8,050	126%
SUPPLIES & CONTRACTS								
10-25-41-540-1515	MAINTENANCE OF EQUIPMENT	734	0	250	51	250	250	0%
10-25-41-540-1540	MAINTENANCE OF EQUIPMENT-HVAC	779	540	600	121	300	300	(50%)
10-25-41-540-1575	JANITORIAL SUPPLIES	2,407	4,905	3,250	3,020	3,250	4,000	23%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
EXPENSES								
LOMBARD COMMUNITY BUILDING								
SUPPLIES & CONTRACTS								
10-25-41-540-1585	BUILDING SUPPLIES	1,324	291	350	357	500	500	42%
10-25-41-540-1615	SAFETY SUPPLIES	21	0	100	27	100	100	0%
10-25-41-540-1670	MAINT. CONTRACT - PEST CONTROL	505	552	575	429	572	630	9%
10-25-41-540-1675	SECURITY ALARM MONITORING	1,471	1,140	1,500	1,200	1,200	1,500	0%
TOTAL SUPPLIES & CONTRACTS		7,241	7,428	6,625	5,205	6,172	7,280	9%
MARKETING & PUBLIC RELATIONS								
10-25-41-610-1960	RECOGNITION - EMPLOYEES	0	0	150	0	0	150	0%
10-25-41-610-1975	DECORATIONS	241	300	200	110	200	350	75%
TOTAL MARKETING & PUBLIC RELATIONS		241	300	350	110	200	500	42%
TOTAL LOMBARD COMMUNITY BUILDING		44,016	70,542	61,432	46,448	64,306	63,127	2%
MADISON MEADOW - GARDEN PLOTS								
UTILITIES								
10-25-45-520-1310	WATER & SEWER	1,739	4,571	2,821	951	1,695	1,751	(37%)
TOTAL UTILITIES		1,739	4,571	2,821	951	1,695	1,751	(37%)
TOTAL MADISON MEADOW - GARDEN PLOTS		1,739	4,571	2,821	951	1,695	1,751	(37%)
MADISON MEADOW - FIELD #17								
UTILITIES								
10-25-47-520-1300	ELECTRICITY	2,716	2,590	2,915	988	2,400	2,400	(17%)
10-25-47-520-1310	WATER & SEWER	104	118	189	94	189	194	2%
TOTAL UTILITIES		2,820	2,708	3,104	1,082	2,589	2,594	(16%)
TOTAL MADISON MEADOW - FIELD #17		2,820	2,708	3,104	1,082	2,589	2,594	(16%)
MADISON MEADOW - FIELD #18								
UTILITIES								
10-25-48-520-1300	ELECTRICITY	2,409	2,697	2,919	387	2,200	2,200	(24%)
10-25-48-520-1310	WATER & SEWER	3,603	4,063	4,313	4,962	7,420	7,636	77%
TOTAL UTILITIES		6,012	6,760	7,232	5,349	9,620	9,836	36%
TOTAL MADISON MEADOW - FIELD #18		6,012	6,760	7,232	5,349	9,620	9,836	36%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
MADISON MEADOW - LILAC WAY UTILITIES								
10-25-50-520-1300	ELECTRICITY	1,169	981	1,141	219	1,000	1,000	(12%)
10-25-50-520-1310	WATER & SEWER	4,210	5,255	4,113	6,315	8,525	8,781	113%
TOTAL UTILITIES		5,379	6,236	5,254	6,534	9,525	9,781	86%
TOTAL MADISON MEADOW - LILAC WAY		5,379	6,236	5,254	6,534	9,525	9,781	86%
PICNIC SHELTERS REPAIRS & IMPROVEMENTS								
10-25-65-530-1405	BUILDING	281	337	500	198	500	13,000	500%
10-25-65-530-1415	VANDALISM	45	54	50	0	50	50	0%
TOTAL REPAIRS & IMPROVEMENTS		326	391	550	198	550	13,050	272%
SUPPLIES & CONTRACTS								
10-25-65-540-1620	OTHER SUPPLIES	484	312	400	0	400	400	0%
TOTAL SUPPLIES & CONTRACTS		484	312	400	0	400	400	0%
TOTAL PICNIC SHELTERS		810	703	950	198	950	13,450	315%
PLEASANT LANE OTHER EXPENSE								
10-25-70-670-2115	MISCELLANEOUS	0	0	1	0	0	1	0%
TOTAL OTHER EXPENSE		0	0	1	0	0	1	0%
TOTAL PLEASANT LANE		0	0	1	0	0	1	0%
SUNSET KNOLL EMPLOYEE EXPENSES								
10-25-80-510-1000	SALARIES & WAGES FT	43,760	49,271	49,201	40,501	50,385	52,903	7%
10-25-80-510-1005	SALARIES & WAGES P-T CUSTODIAN	19,489	20,263	21,700	15,737	20,400	21,600	0%
10-25-80-510-1020	SALARIES & WAGES P-T CLERICAL	17,655	23,015	47,610	22,009	31,000	42,075	(11%)
10-25-80-510-1025	OVERTIME	0	217	2,275	0	2,275	2,275	0%
10-25-80-510-1200	UNIFORMS	0	938	750	577	750	1,000	33%
TOTAL EMPLOYEE EXPENSES		80,904	93,704	121,536	78,824	104,810	119,853	(1%)

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
SUNSET KNOLL UTILITIES								
10-25-80-520-1300	ELECTRICITY	19,352	21,570	23,667	11,501	22,300	23,000	(2%)
10-25-80-520-1305	NATURAL GAS	9,624	14,563	14,171	10,362	14,313	14,750	4%
10-25-80-520-1310	WATER & SEWER	33,912	38,150	48,240	10,815	30,909	31,800	(34%)
10-25-80-520-1320	TELEPHONE	8,832	7,622	7,890	4,658	7,890	8,120	2%
10-25-80-520-1330	DSL LINE	3,549	3,621	3,695	2,603	5,000	6,006	62%
10-25-80-520-1335	REFUSE	10,349	11,399	11,706	6,255	15,000	15,300	30%
TOTAL UTILITIES		85,618	96,925	109,369	46,194	95,412	98,976	(9%)
REPAIRS & IMPROVEMENTS								
10-25-80-530-1405	BUILDING	10,972	15,562	11,000	15,812	17,000	17,000	54%
10-25-80-530-1415	VANDALISM	45	54	50	0	765	50	0%
TOTAL REPAIRS & IMPROVEMENTS		11,017	15,616	11,050	15,812	17,765	17,050	54%
SUPPLIES & CONTRACTS								
10-25-80-540-1515	MAINTENANCE OF EQUIPMENT	818	722	750	625	750	750	0%
10-25-80-540-1575	JANITORIAL SUPPLIES	2,712	6,319	5,000	4,481	5,000	5,000	0%
10-25-80-540-1585	BUILDING SUPPLIES	995	2,284	2,000	797	1,000	7,300	265%
10-25-80-540-1615	SAFETY SUPPLIES	0	44	250	69	250	250	0%
10-25-80-540-1660	MAINT. CONTRACT - COPY MACHINE	3,754	3,840	4,500	875	2,500	4,800	6%
10-25-80-540-1665	MAINT. CONTRACT - COMPUTERS	14,087	13,964	28,559	17,073	20,000	18,655	(34%)
10-25-80-540-1670	MAINT. CONTRACT - PEST CONTROL	1,105	1,212	1,249	735	1,260	1,320	5%
10-25-80-540-1675	SECURITY ALARM MONITORING	978	720	1,030	720	0	1,030	0%
10-25-80-540-1677	INSPECTIONS	0	0	4,215	3,276	3,276	3,550	(15%)
TOTAL SUPPLIES & CONTRACTS		24,449	29,105	47,553	28,651	34,036	42,655	(10%)
MARKETING & PUBLIC RELATIONS								
10-25-80-610-1975	DECORATIONS	182	61	300	22	300	300	0%
TOTAL MARKETING & PUBLIC RELATIONS		182	61	300	22	300	300	0%
TOTAL SUNSET KNOLL		202,170	235,411	289,808	169,503	252,323	278,834	(3%)
SUNSET KNOLL - FIELDS #25&#26 UTILITIES								
10-25-83-520-1300	ELECTRICITY	3,304	3,478	3,245	1,849	4,000	4,000	23%
TOTAL UTILITIES		3,304	3,478	3,245	1,849	4,000	4,000	23%
TOTAL SUNSET KNOLL - FIELDS #25&#26		3,304	3,478	3,245	1,849	4,000	4,000	23%

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Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
TOTAL FACILITIES		299,197	365,865	420,967	256,800	386,231	427,697	1%
TOTAL REVENUES		105,564	153,489	168,725	172,843	183,792	187,300	11%
TOTAL EXPENSES		299,197	365,865	420,967	256,800	386,231	427,697	1%
SURPLUS (DEFICIT)		(193,633)	(212,376)	(252,242)	(83,957)	(202,439)	(240,397)	(4%)

Net Income - Programming

	Actual 2021	Actual 2022	Budget 2023	Y-T-D Oct-23	Estimated Year End	Budget 2024	Budget 2024 To Est. 2023
Activity 30 Athletics 1	\$ 83,443	\$ 74,943	\$ 81,734	\$ 138,451	\$ 97,084	\$ 87,925	-9.43%
Activity 35 Athletics 2	136,592	186,600	169,170	217,575	173,721	154,960	-10.80%
Activity 40 Gymnastics	8,752	15,901	14,527	23,031	15,300	14,535	-5.00%
Activity 45 General Interest & Camps	260,016	565,726	549,657	576,070	603,466	640,281	6.10%
Activity 50 Special Events	(15,066)	(27,430)	(38,690)	(7,211)	(30,727)	(46,087)	-49.99%
Activity 55 Teen Programs	13,620	24,896	29,506	33,050	32,250	26,656	-17.35%
Activity 60 Fine Arts	(259)	13,671	12,166	16,427	14,259	14,507	1.74%
Activity 65 Adults & Seniors	954	5,191	5,191	4,935	16,925	12,563	-25.77%
Activity 70 Early Childhood	185,378	208,362	236,543	205,330	198,216	219,993	10.99%
Activity 75 Performing Arts	51,641	67,837	77,393	75,481	71,648	87,101	21.57%
	\$ 725,071	\$ 1,135,697	\$ 1,137,197	\$ 1,283,139	\$ 1,192,142	\$ 1,212,434	1.70%

Budget 2023 to Budget 2022	6.62%
Estimated 2022 to Budget 2023	1.70% (1)
Actual 2021 to Estimated 2022	64.42%

The drastic reduction in net income in 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 2024 we would expect this figure to be \$1,091,191.

**Lombard Park District
2024 Proposed Budget
Recreation Fund – 10
Athletics, Camps & Clinics – 30**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Program Fees	\$255,168	\$309,958	\$339,916	\$346,629	\$343,115	\$362,030
Donations	\$1,274	\$612	\$850	\$0	\$0	\$850
Sponsorship	\$3,575	\$8,750	\$8,000	\$7,500	\$7,500	\$8,000
Reimbursements & Contracts	\$7,510	\$2,990	\$5,000	\$5,958	\$5,958	\$5,000
Program Salaries	6,881	7,779	12,746	8,123	10,404	12,484
Program Supplies	43,753	50,013	51,488	41,404	45,897	53,140
Program Contractual	<u>133,462</u>	<u>189,575</u>	<u>207,798</u>	<u>172,109</u>	<u>203,187</u>	<u>222,331</u>
Net Income	\$83,431	\$74,943	\$81,734	\$138,451	\$97,084	\$87,925

Performance Measure:

Number of Participants	1,848	2,463	2,800	2,740	2,770	2,900
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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 2023 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 programming is grouped together. This small group of participants enjoy in-person classes and register year-round. Online classes are also offered.

- Program 2600** *Youth Softball:* Leagues are offered in the spring and fall. Travel moved from program 2600 to program 2601 in 2021.
- Program 2601** *Youth Travel Softball:* There were four teams in 2023. There are seven teams (6 full-time and one part-time) anticipated for 2024. Fees are based on individual team budgets. League fees are collected in the fall. 90% are deferred to the following year. 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 2023. There were 131 teams between the summer and fall. Over 30 Baseball is played at Madison Meadow Fields 17 and 18. There were 12 teams in 2023.
- Program 2625** *Pickleball Clinics:* This program was moved to Fund 25 under the Madison Meadow Athletic Center.
- Program 2725** *Youth Softball Clinics:* Introduced three new clinics in 2023 including a pitching clinic in partnership with Glenbard East, a fundamental clinic, and an advanced skills clinic in partnership with EXACT Sports. There were 7 enrolled for the Glenbard East clinic, a full class of 16 for the fundamental clinic, and 9 enrolled in the advanced skills clinic.
- Program 2730** *Disc Golf Clinics:* This program was introduced in 2022. It had minimal numbers and did not run in 2023. Staff will attempt to offer this program in 2024 and evaluate future offerings based on interest.
- Program 2730** *5K Mutt Strut:* There were 346 participants registered for the Mutt Strut 5K and Puppy Path in 2023, compared to 324 in 2022. The event included the traditional Pancake Breakfast, awards, and a DJ. New in 2023 was an archway for the start and finish line, which added to the festive race atmosphere. A fee increase was proposed in 2024 from \$23 to \$30.
- Program 2800** *Chicago Fire Soccer:* This is a half day and full day camp 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 2024.
- 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 participants (based on the sport). Glenbard East was under construction in 2023, which created scheduling challenges and the need for offsite camps. Sites included MMAC, Connect 44, SKRC, and Pleasant Lane School.



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Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
ATHLETICS 1								
REVENUES								
GENERAL								
DONATIONS								
10-30-00-330-2600	DONATIONS	699	612	550	0	0	550	0%
10-30-00-330-2601	DONATIONS	449	0	300	0	0	300	0%
10-30-00-330-2620	BASEBALL - OVER 30	126	0	0	0	0	0	0%
TOTAL DONATIONS		1,274	612	850	0	0	850	0%
SPONSORSHIP								
10-30-00-335-2600	SPONSORSHIPS	500	0	0	0	0	0	0%
10-30-00-335-2601	SPONSORSHIPS	0	4,000	4,000	4,500	4,500	4,000	0%
10-30-00-335-2730	SPONSORSHIPS	3,075	4,750	4,000	3,000	3,000	4,000	0%
TOTAL SPONSORSHIP		3,575	8,750	8,000	7,500	7,500	8,000	0%
REIMBURSEMENTS & CONTRACTS								
10-30-00-340-2601	SOFTBALL - TRAVEL	7,510	2,990	5,000	5,958	5,958	5,000	0%
TOTAL REIMBURSEMENTS & CONTRACTS		7,510	2,990	5,000	5,958	5,958	5,000	0%
PROGRAM FEES								
10-30-00-410-2505	KARATE	17,165	28,283	23,650	34,468	34,468	28,404	20%
10-30-00-410-2510	SULLIVAN'S KARATE	5,338	6,306	6,250	6,890	6,890	5,840	(6%)
10-30-00-410-2515	TAE KWON DO	2,130	7,247	8,540	6,022	6,907	6,864	(19%)
10-30-00-410-2520	FENCING	9,276	7,606	8,590	7,978	7,978	7,105	(17%)
10-30-00-410-2530	TAI CHI	3,362	4,666	5,054	5,364	5,364	5,205	2%
10-30-00-410-2600	SOFTBALL - YOUTH	22,751	26,308	25,792	34,157	34,157	33,234	28%
10-30-00-410-2601	SOFTBALL - TRAVEL	26,180	38,065	38,050	54,925	49,000	59,800	57%
10-30-00-410-2605	SUMMER SOFTBALL - ADULT	49,830	49,860	54,000	45,775	45,775	54,975	1%
10-30-00-410-2610	FALL SOFTBALL - ADULT	36,000	36,450	37,625	42,125	42,125	35,700	(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	14,725	11,790	12,750	12,500	12,500	12,050	(5%)
10-30-00-410-2625	PICKLEBALL	0	1,065	0	0	0	0	0%
10-30-00-410-2715	ICE SKATING	8,215	13,139	10,540	11,773	11,773	10,678	1%
10-30-00-410-2720	DISC GOLF	607	106	860	0	0	860	0%
10-30-00-410-2725	SOFTBALL CLINICS	0	360	4,562	2,949	4,475	4,590	0%
10-30-00-410-2730	SPRING 5K	6,662	5,628	7,875	5,873	5,873	9,150	16%
10-30-00-410-2735	LACROSSE	0	500	8,750	710	710	3,500	(60%)
10-30-00-410-2800	CHICAGO FIRE SOCCER	11,535	7,888	8,078	4,722	4,722	6,020	(25%)

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
ATHLETICS 1								
REVENUES								
GENERAL								
PROGRAM FEES								
10-30-00-410-2805	WESTLAKE VOLLEYBALL CAMP	3,298	0	3,315	2,030	2,030	2,265	(31%)
10-30-00-410-2810	BASEBALL HITTING & PITCHING	2,550	4,050	4,000	0	0	4,000	0%
10-30-00-410-2815	JR. HIGH BASKETBALL CAMP	3,405	1,686	2,725	3,888	3,888	4,075	49%
10-30-00-410-2900	BADMINTON	1,500	3,112	4,500	3,350	3,350	4,000	(11%)
10-30-00-410-2905	TENNIS TEAM	3,370	3,347	4,955	4,790	4,790	4,955	0%
10-30-00-410-2910	SOCCER CAMP - BOYS	2,400	4,972	5,015	4,675	4,675	4,505	(10%)
10-30-00-410-2915	SOCCER CAMP - GIRLS	900	807	990	1,890	1,890	2,000	102%
10-30-00-410-2920	CROSS COUNTRY CAMP	1,200	1,800	2,040	3,400	3,400	3,400	66%
10-30-00-410-2925	VOLLEYBALL CAMP	5,337	14,056	14,625	11,778	11,778	11,250	(23%)
10-30-00-410-2930	WRESTLING CAMP	0	0	0	420	420	520	0%
10-30-00-410-2935	BASKETBALL CAMP - GIRLS	1,550	3,060	3,650	4,420	4,420	4,875	33%
10-30-00-410-2940	BASKETBALL CAMP - BOYS	4,040	8,871	9,500	10,006	10,006	10,250	7%
10-30-00-410-2950	SOFTBALL CAMP - GIRLS	0	480	900	1,200	1,200	1,350	50%
10-30-00-410-2965	BASEBALL CAMP - SUMMER	4,192	7,523	8,500	7,022	7,022	7,000	(17%)
10-30-00-410-2970	FOOTBALL CAMP	7,650	10,921	12,125	11,525	11,525	11,500	(5%)
10-30-00-410-2975	BOWLING	0	0	610	0	0	610	0%
TOTAL PROGRAM FEES		255,168	309,952	339,916	346,625	343,111	362,030	6%
TOTAL GENERAL		267,527	322,304	353,766	360,083	356,569	375,880	6%
TOTAL REVENUES: ATHLETICS 1		267,527	322,304	353,766	360,083	356,569	375,880	6%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-30-00-710-2605	SUMMER SOFTBALL - ADULT	1,020	3,251	4,987	4,136	4,136	4,890	(1%)
10-30-00-710-2610	FALL SOFTBALL - ADULT	3,602	3,540	4,004	2,030	4,000	4,928	23%
10-30-00-710-2620	BASEBALL - OVER 30	1,988	894	2,860	1,488	1,800	1,800	(37%)
10-30-00-710-2720	DISC GOLF	180	40	180	0	0	180	0%
10-30-00-710-2730	SPRING 5K	91	52	715	468	468	686	(4%)
TOTAL PROGRAM SALARIES		6,881	7,777	12,746	8,122	10,404	12,484	(2%)
PROGRAM SUPPLIES								
10-30-00-720-2600	SOFTBALL - YOUTH	8,245	8,744	11,260	13,649	13,649	13,416	19%
10-30-00-720-2601	SOFTBALL - TRAVEL	11,362	11,995	8,100	7,927	7,046	7,750	(4%)
10-30-00-720-2605	SUMMER SOFTBALL - ADULT	9,238	7,659	9,825	6,111	5,736	9,575	(2%)
10-30-00-720-2610	FALL SOFTBALL - ADULT	3,483	10,194	4,700	(250)	4,700	4,450	(5%)
10-30-00-720-2615	SOFTBALL TOURNAMENTS	0	0	656	0	0	656	0%
10-30-00-720-2620	BASEBALL - OVER 30	2,711	2,970	2,840	1,645	2,445	2,430	(14%)

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
ATHLETICS 1								
EXPENSES								
GENERAL								
PROGRAM SUPPLIES								
10-30-00-720-2725	SOFTBALL CLINICS	0	0	200	0	0	200	0%
10-30-00-720-2730	SPRING 5K	3,637	3,894	6,037	4,539	4,539	6,463	7%
10-30-00-720-2900	BADMINTON	0	0	450	0	0	0	(100%)
10-30-00-720-2905	TENNIS TEAM	139	0	0	0	0	0	0%
10-30-00-720-2910	SOCCER CAMP - BOYS	749	842	900	1,069	1,069	1,100	22%
10-30-00-720-2915	SOCCER CAMP - GIRLS	0	0	300	545	545	0	(100%)
10-30-00-720-2920	CROSS COUNTRY CAMP	0	0	300	0	0	600	100%
10-30-00-720-2925	VOLLEYBALL CAMP	1,212	1,618	1,700	2,678	2,678	2,700	58%
10-30-00-720-2935	BASKETBALL CAMP - GIRLS	322	0	350	650	650	700	100%
10-30-00-720-2940	BASKETBALL CAMP - BOYS	1,974	0	1,250	0	0	0	(100%)
10-30-00-720-2950	SOFTBALL CAMP - GIRLS	0	0	120	388	388	400	233%
10-30-00-720-2960	BASEBALL CAMP - SPRING	303	0	0	0	0	0	0%
10-30-00-720-2970	FOOTBALL CAMP	372	2,095	2,500	2,448	2,448	2,700	8%
TOTAL PROGRAM SUPPLIES		43,747	50,011	51,488	41,399	45,893	53,140	3%
PROGRAM CONTRACTUAL								
10-30-00-730-2505	KARATE	11,124	22,066	18,920	19,047	26,400	22,723	20%
10-30-00-730-2510	SULLIVAN'S KARATE	3,729	3,750	4,588	3,562	4,050	4,380	(4%)
10-30-00-730-2515	TAE KWON DO	1,504	6,489	6,632	3,974	5,524	5,491	(17%)
10-30-00-730-2520	FENCING	5,686	4,860	5,714	0	4,900	5,496	(3%)
10-30-00-730-2530	TAI CHI	2,224	2,238	3,498	2,784	3,500	3,644	4%
10-30-00-730-2600	SOFTBALL - YOUTH	7,182	13,141	8,326	13,838	14,000	13,450	61%
10-30-00-730-2601	SOFTBALL - TRAVEL	16,560	23,327	30,290	30,084	32,000	42,875	41%
10-30-00-730-2605	SUMMER SOFTBALL - ADULT	19,640	21,300	21,394	20,798	21,173	22,555	5%
10-30-00-730-2610	FALL SOFTBALL - ADULT	13,256	13,291	14,085	7,080	14,000	14,395	2%
10-30-00-730-2615	SOFTBALL TOURNAMENTS	0	0	451	0	0	451	0%
10-30-00-730-2620	BASEBALL - OVER 30	7,665	4,800	7,604	3,869	5,600	5,694	(25%)
10-30-00-730-2715	ICE SKATING	620	10,922	8,333	5,379	8,432	8,542	2%
10-30-00-730-2725	SOFTBALL CLINICS	0	357	3,175	1,983	3,356	3,175	0%
10-30-00-730-2730	SPRING 5K	5,250	6,189	4,650	3,531	3,531	5,350	15%
10-30-00-730-2735	LACROSSE	0	0	6,125	392	392	2,450	(60%)
10-30-00-730-2800	CHICAGO FIRE SOCCER	9,028	6,435	6,059	3,760	3,760	4,816	(20%)
10-30-00-730-2805	VOLLEYBALL CAMP	2,803	0	2,805	1,725	1,725	1,925	(31%)
10-30-00-730-2810	BASEBALL HITTING & PITCHING	2,092	3,235	3,400	0	0	3,400	0%
10-30-00-730-2815	JR. HIGH BASKETBALL CAMP	2,894	1,433	2,317	3,305	3,305	3,463	49%
10-30-00-730-2900	BADMINTON	1,275	2,645	3,375	2,817	2,817	3,375	0%
10-30-00-730-2905	TENNIS TEAM	2,721	2,844	4,212	4,071	4,071	4,212	0%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL PROJECTED	----- 2024 REQUESTED BUDGET	% INC (DEC)
ATHLETICS 1							
EXPENSES							
GENERAL							
PROGRAM CONTRACTUAL							
10-30-00-730-2910	SOCCER CAMP - BOYS	1,287	3,384	3,363	2,837	2,837	2,729 (18%)
10-30-00-730-2915	SOCCER CAMP - GIRLS	765	685	542	1,061	1,606	1,700 213%
10-30-00-730-2920	CROSS COUNTRY CAMP	1,020	1,530	1,434	2,890	2,890	2,290 59%
10-30-00-730-2925	VOLLEYBALL CAMP	3,366	10,312	10,732	7,435	7,435	6,862 (36%)
10-30-00-730-2930	WRESTLING CAMP	0	0	0	357	357	442 0%
10-30-00-730-2935	BASKETBALL CAMP - GIRLS	995	2,601	2,753	3,107	3,107	3,443 25%
10-30-00-730-2940	BASKETBALL CAMP - BOYS	1,459	7,530	6,825	8,302	8,302	8,712 27%
10-30-00-730-2950	SOFTBALL CAMP - GIRLS	0	408	645	631	631	747 15%
10-30-00-730-2965	BASEBALL CAMP - SUMMER	3,266	6,394	7,225	5,883	5,883	5,950 (17%)
10-30-00-730-2970	FOOTBALL CAMP	6,045	7,400	7,807	7,598	7,598	7,075 (9%)
10-30-00-730-2975	BOWLING	0	0	519	0	0	519 0%
TOTAL PROGRAM CONTRACTUAL		133,456	189,566	207,798	172,100	203,182	222,331 6%
TOTAL GENERAL		184,084	247,354	272,032	221,621	259,479	287,955 5%
TOTAL ATHLETICS 1		184,084	247,354	272,032	221,621	259,479	287,955 5%
TOTAL REVENUES		267,527	322,304	353,766	360,083	356,569	375,880 6%
TOTAL EXPENSES		184,084	247,354	272,032	221,621	259,479	287,955 5%
SURPLUS (DEFICIT)		83,443	74,950	81,734	138,462	97,090	87,925 7%

**Lombard Park District
2024 Proposed Budget
Recreation Fund – 10
Athletics, Camps & Clinics – 35**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Program Fees	\$268,057	\$377,227	\$363,531	\$387,131	\$368,552	\$376,619
Donations	\$6,879	\$2,528	\$4,406	\$2,859	\$3,559	\$3,306
Program Salaries	27,581	59,926	62,307	67,512	68,816	52,047
Program Supplies	37,107	38,027	34,386	25,890	28,635	39,909
Program Contractual	<u>73,659</u>	<u>95,203</u>	<u>102,074</u>	<u>79,013</u>	<u>100,940</u>	<u>133,009</u>
Net Income	\$136,588	\$186,600	\$169,170	\$217,575	\$173,721	\$154,960

Performance Measure:

Number of Participants	3,481	4,324	4,175	4,213	4,335	4,400
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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 839 (822 in 2022) total players. The fall season had 703 (695 in 2022) 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, and the purchases of soccer bags and field netting. Additionally, the price of the program has increased. The purchase of the MOJO sports app has given coaches a new communication method for their team as well as a library of lesson plans for all ages and skills.

Program 3100 *T-Ball:* There were 116 participants in 2023 (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 2024 season to provide enhanced structure for the program.

Program 3150 *Youth Basketball Leagues:* Winter leagues begin practice in December and games in January. 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. 2023 enrollment continued to be steady in comparison to 2022. There were 270+ participants in 2023. Lessons are offered at the Lombard Common tennis courts which were resurfaced in 2022.

Program 3300 *45 Sports Academy:* Enrollment remains steady in this After School Basketball program.

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. In 2024, they will be running a 7 week clinic in the fall to prepare participants for the Winter basketball league.

Program 3330 *45 Sports Academy Youth Sports:* Enrollment remains steady for these instructional sports classes for tot and youth ages.

Program 3340 *Soccer Skills Training:* This program is offered by trainers from CoachFinder, who also provides trainers for the Firebirds Soccer Club (FSC). 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. This is a great beginner program as well as a great program to continue to grow players skills.



FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
ATHLETICS 2								
REVENUES								
GENERAL								
DONATIONS								
10-35-00-330-3050	DONATIONS	1,947	439	1,100	0	0	0	(100%)
10-35-00-330-3100	DONATIONS	447	89	450	0	450	450	0%
10-35-00-330-3150	DONATIONS	4,235	1,878	2,606	2,859	2,859	2,606	0%
10-35-00-330-3200	DONATIONS	247	119	250	0	250	250	0%
TOTAL DONATIONS		6,876	2,525	4,406	2,859	3,559	3,306	(24%)
PROGRAM FEES								
10-35-00-410-3000	COSTUMES & UNIFORMS	11,970	15,241	10,340	10,500	10,500	9,840	(4%)
10-35-00-410-3050	YOUTH SOCCER - OUTDOOR	96,020	108,793	109,475	111,785	112,233	114,035	4%
10-35-00-410-3055	LITTLE KICKERS SOCCER	2,360	1,288	0	0	0	0	0%
10-35-00-410-3100	T-BALL	10,994	8,913	10,656	9,051	9,051	9,672	(9%)
10-35-00-410-3150	BASKETBALL - YOUTH	33,038	92,715	91,807	115,123	90,000	86,490	(5%)
10-35-00-410-3155	BASKETBALL-HIGH SCHOOL LEAGUE	3,170	15,646	10,510	17,530	17,530	12,965	23%
10-35-00-410-3200	TENNIS LESSONS	27,977	30,503	33,150	31,640	31,640	33,018	0%
10-35-00-410-3300	AFTER SCHOOL BASKETBALL	4,850	7,050	6,710	4,552	6,000	6,710	0%
10-35-00-410-3310	YOUTH BASKETBALL CLINICS	5,912	8,937	9,228	9,022	9,632	23,715	156%
10-35-00-410-3315	VOLLEYBALL PROFESSIONALS	28,847	36,349	30,524	24,406	28,444	27,318	(10%)
10-35-00-410-3330	YOUTH PROGRAMS	34,077	41,257	37,000	39,912	39,912	37,000	0%
10-35-00-410-3340	COACH FINDER SOCCER CAMP	8,840	7,431	11,655	13,608	13,608	13,380	14%
10-35-00-410-3350	CHALLENGER SOCCER CAMP	0	3,100	2,476	0	0	2,476	0%
TOTAL PROGRAM FEES		268,055	377,223	363,531	387,129	368,550	376,619	3%
TOTAL GENERAL		274,931	379,748	367,937	389,988	372,109	379,925	3%
TOTAL REVENUES: ATHLETICS 2		274,931	379,748	367,937	389,988	372,109	379,925	3%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-35-00-710-3050	YOUTH SOCCER - OUTDOOR	3,127	3,660	5,108	4,696	6,000	6,500	27%
10-35-00-710-3055	LITTLE KICKERS SOCCER	118	0	0	0	0	0	0%
10-35-00-710-3100	T-BALL	3,583	3,884	5,640	4,297	4,297	5,220	(7%)
10-35-00-710-3150	BASKETBALL - YOUTH	9,529	36,558	35,546	39,590	39,590	23,937	(32%)
10-35-00-710-3155	BASKETBALL-HIGH SCHOOL LEAGUE	611	4,074	3,485	7,159	7,159	3,654	4%
10-35-00-710-3200	TENNIS LESSONS	10,610	11,747	11,904	11,768	11,768	12,736	6%
10-35-00-710-3340	COACH FINDER SOCCER CAMP	0	0	624	0	0	0	(100%)
TOTAL PROGRAM SALARIES		27,578	59,923	62,307	67,510	68,814	52,047	(16%)

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
ATHLETICS 2								
GENERAL								
PROGRAM SUPPLIES								
10-35-00-720-3000	COSTUMES & UNIFORMS	20,410	15,719	9,230	0	4,000	9,375	1%
10-35-00-720-3050	YOUTH SOCCER - OUTDOOR	7,447	9,001	12,793	14,055	12,800	18,683	46%
10-35-00-720-3055	LITTLE KICKERS SOCCER	258	0	0	0	0	0	0%
10-35-00-720-3100	T-BALL	2,718	3,079	2,933	3,816	3,816	2,741	(6%)
10-35-00-720-3150	BASKETBALL - YOUTH	4,543	7,330	6,358	6,486	6,486	6,088	(4%)
10-35-00-720-3155	BASKETBALL-HIGH SCHOOL LEAGUE	1,376	2,216	2,177	1,125	1,125	1,927	(11%)
10-35-00-720-3200	TENNIS LESSONS	352	679	895	406	406	1,095	22%
TOTAL PROGRAM SUPPLIES		37,104	38,024	34,386	25,888	28,633	39,909	16%
PROGRAM CONTRACTUAL SERVICES								
10-35-00-730-3050	YOUTH SOCCER - OUTDOOR	15,530	19,555	29,000	21,328	27,500	30,750	6%
10-35-00-730-3100	T-BALL	272	460	660	660	495	495	(25%)
10-35-00-730-3150	BASKETBALL - YOUTH	481	1,260	5,225	4,620	4,620	20,925	300%
10-35-00-730-3155	BASKETBALL-HIGH SCHOOL LEAGUE	0	180	30	270	270	3,030	0%
10-35-00-730-3300	AFTER SCHOOL BASKETBALL	1,254	3,702	4,459	2,589	4,000	4,697	5%
10-35-00-730-3310	YOUTH BASKETBALL CLINICS	4,144	8,448	6,430	5,704	6,000	16,461	156%
10-35-00-730-3315	VOLLEYBALL PROFESSIONALS	19,683	24,618	20,767	14,093	19,910	19,122	(7%)
10-35-00-730-3330	YOUTH PROGRAMS	25,686	27,868	25,900	22,684	27,938	25,900	0%
10-35-00-730-3340	COACH FINDER SOCCER CAMP	6,607	9,109	8,009	7,064	10,206	10,035	25%
10-35-00-730-3350	CHALLENGER SOCCER CAMP	0	0	1,594	0	0	1,594	0%
TOTAL PROGRAM CONTRACTUAL SERVICES		73,657	95,200	102,074	79,012	100,939	133,009	30%
TOTAL GENERAL		138,339	193,147	198,767	172,410	198,386	224,965	13%
TOTAL ATHLETICS 2		138,339	193,147	198,767	172,410	198,386	224,965	13%
TOTAL REVENUES		274,931	379,748	367,937	389,988	372,109	379,925	3%
TOTAL EXPENSES		138,339	193,147	198,767	172,410	198,386	224,965	13%
SURPLUS (DEFICIT)		136,592	186,601	169,170	217,578	173,723	154,960	(8%)

**Lombard Park District
2024 Proposed Budget
Recreation Fund - 10
Gymnastics - 40**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Program Fees	\$42,628	\$76,910	\$71,135	\$73,597	\$76,500	\$72,675
Program Salaries	44		-	-	-	-
Program Supplies	-	-	-	-	-	-
Program Contractual	<u>33,832</u>	<u>61,009</u>	<u>56,608</u>	<u>50,619</u>	<u>61,200</u>	<u>58,140</u>
Net Income	\$8,752	\$15,901	\$14,527	\$22,979	\$15,300	\$14,535

Performance Measure:

Number of Participants	674	1,147	1,050	1,023	1,075	1,035
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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, and consist of Beginner level 1, Beginner level 2, Level 3, Tumbling, Parent/Tot, Super Times, Ninja Warrior, and Shooting Stars. All Tumbling Times classes will remain in 3500 for 2024. The 2024 budget is based on 95% of 2023 projections.

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	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GYMNASTICS								
REVENUES								
GENERAL								
PROGRAM FEES								
10-40-00-410-3500	LOMBARD LEAPERS	42,945	76,545	71,135	73,597	76,500	72,675	2%
10-40-00-410-3510	LITTLE LEAPERS	(317)	364	0	52	0	0	0%
TOTAL PROGRAM FEES		42,628	76,909	71,135	73,649	76,500	72,675	2%
TOTAL GENERAL		42,628	76,909	71,135	73,649	76,500	72,675	2%
TOTAL REVENUES: GYMNASTICS		42,628	76,909	71,135	73,649	76,500	72,675	2%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-40-00-710-3600	POMS TEAM	44	0	0	0	0	0	0%
TOTAL PROGRAM SALARIES		44	0	0	0	0	0	0%
PROGRAM CONTRACTUAL SERVICES								
10-40-00-730-3500	LOMBARD LEAPERS	33,832	61,008	56,608	50,618	61,200	58,140	2%
TOTAL PROGRAM CONTRACTUAL SERVICES		33,832	61,008	56,608	50,618	61,200	58,140	2%
TOTAL GENERAL		33,876	61,008	56,608	50,618	61,200	58,140	2%
TOTAL GYMNASTICS		33,876	61,008	56,608	50,618	61,200	58,140	2%
TOTAL REVENUES		42,628	76,909	71,135	73,649	76,500	72,675	2%
TOTAL EXPENSES		33,876	61,008	56,608	50,618	61,200	58,140	2%
SURPLUS (DEFICIT)		8,752	15,901	14,527	23,031	15,300	14,535	0%

**Lombard Park District
2024 Proposed Budget
Recreation Fund - 10
General Interest, Camps, and Clinics - 45**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Miscellaneous	-	-	-	-	-	-
Program Fees	540,226	968,173	1,085,775	997,002	1,157,090	1,260,523
Utilities	3,012	3,295	2,260	1,897	2,947	2,640
Program Salaries	244,956	333,898	448,564	349,797	462,857	508,419
Program Supplies	16,908	32,906	43,550	28,532	43,884	51,350
Program Contractual	15,340	32,349	41,744	40,706	43,936	57,833
Net Income	\$260,010	\$565,726	\$549,657	\$576,070	\$603,466	\$640,281

Performance Measure:

Number of Participants	3,031	5,311	5,400	4,526	5,450	5,650
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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 record success in 2023 with over 200 campers per day. Capacity restrictions at Lombard Community Building for rainy days will limit how many additional campers the camp can grow to. Field trips included 5 off-site field trips and 5 on-site field trips in 2023. Moving into 2024, the budget will reflect more off-site field trips (8) and less on-site field trips (2) as off-site field trips have been more well received by campers and parents.



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: The 2022/2023 school year ended with 355 participants in the program. The 2023/2024 school year is currently at 385 participants. Supply (snack) costs continue to increase. Snacks are purchased in-house, opposed to a contractual provider. Contractual expenses also increased as EPACT charges per child in the program.

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. The program is not averaging more than 40 campers per day. The original plan was to offer field trips on these days, but the enrollment numbers do not justify the cost of field trips and buses. The plan is to increase supply expenses for this area and improve the program with internal activities.



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Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL INTERST & CAMPS								
REVENUES								
GENERAL								
PROGRAM FEES								
10-45-00-410-4000	DAY CAMP	140,117	258,134	279,084	315,640	315,640	325,777	16%
10-45-00-410-4005	CABIN FEVER	17,704	31,097	20,905	15,776	20,905	22,220	6%
10-45-00-410-4050	CLUB REC	361,859	653,119	752,471	635,637	786,914	877,196	16%
10-45-00-410-4100	GENERAL INTEREST CAMPS	9,079	9,386	12,680	14,028	15,000	16,180	27%
10-45-00-410-4200	YOUTH WELLNESS	2,857	4,670	4,960	5,090	5,500	5,620	13%
10-45-00-410-4300	SCHOOL DAYS OFF	8,610	11,766	15,675	10,830	13,130	13,530	(13%)
TOTAL PROGRAM FEES		540,226	968,172	1,085,775	997,001	1,157,089	1,260,523	16%
TOTAL GENERAL		540,226	968,172	1,085,775	997,001	1,157,089	1,260,523	16%
TOTAL REVENUES: GENERAL INTERST & CAMPS		540,226	968,172	1,085,775	997,001	1,157,089	1,260,523	16%
EXPENSES								
GENERAL								
UTILITIES								
10-45-00-520-4050	DSL AND CELL PHONE	3,012	3,294	2,260	1,896	2,947	2,640	16%
TOTAL UTILITIES		3,012	3,294	2,260	1,896	2,947	2,640	16%
PROGRAM SALARIES								
10-45-00-710-4000	DAY CAMP	79,562	123,719	130,720	162,753	162,753	173,305	32%
10-45-00-710-4005	CABIN FEVER	8,719	10,776	11,856	6,974	11,856	12,812	8%
10-45-00-710-4050	CLUB REC	151,149	192,633	298,256	172,272	280,372	313,272	5%
10-45-00-710-4100	GENERAL INTEREST CAMPS	0	667	864	1,165	1,165	1,824	111%
10-45-00-710-4300	SCHOOL DAY OFF	5,524	6,100	6,868	6,632	6,710	7,206	4%
TOTAL PROGRAM SALARIES		244,954	333,895	448,564	349,796	462,856	508,419	13%
PROGRAM SUPPLIES								
10-45-00-720-4000	DAY CAMP	3,018	8,126	8,850	8,954	8,850	9,600	8%
10-45-00-720-4005	CABIN FEVER	106	170	950	83	950	1,000	5%
10-45-00-720-4050	CLUB REC	13,772	24,027	33,250	18,776	33,250	39,500	18%
10-45-00-720-4100	GENERAL INTEREST CAMPS	0	357	225	683	683	700	211%
10-45-00-720-4300	SCHOOL DAY OFF	9	223	275	33	150	550	100%
TOTAL PROGRAM SUPPLIES		16,905	32,903	43,550	28,529	43,883	51,350	17%

DATE: 11/01/2023
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Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
GENERAL INTERST & CAMPS								
GENERAL								
PROGRAM CONTRACTUAL SERVICES								
10-45-00-730-4000	DAY CAMP	6,268	20,368	23,700	27,605	26,286	38,400	62%
10-45-00-730-4005	CABIN FEVER	0	0	1,500	525	1,500	2,800	86%
10-45-00-730-4050	CLUB REC	0	2,445	2,800	2,800	2,800	3,800	35%
10-45-00-730-4100	GENERAL INTEREST CAMPS	7,492	6,723	8,159	7,316	8,500	8,899	9%
10-45-00-730-4200	YOUTH WELLNESS	1,579	2,813	3,085	2,459	3,850	3,934	27%
10-45-00-730-4300	SCHOOL DAY OFF	0	0	2,500	0	1,000	0	(100%)
TOTAL PROGRAM CONTRACTUAL SERVICES		15,339	32,349	41,744	40,705	43,936	57,833	38%
TOTAL GENERAL		280,210	402,441	536,118	420,926	553,622	620,242	15%
TOTAL GENERAL INTERST & CAMPS		280,210	402,441	536,118	420,926	553,622	620,242	15%
TOTAL REVENUES		540,226	968,172	1,085,775	997,001	1,157,089	1,260,523	16%
TOTAL EXPENSES		280,210	402,441	536,118	420,926	553,622	620,242	15%
SURPLUS (DEFICIT)		260,016	565,731	549,657	576,075	603,467	640,281	16%

**Lombard Park District
2024 Proposed Budget
Recreation Fund - 10
Special Events - 50**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Program Fees	\$10,573	\$17,208	\$33,005	\$28,027	\$28,617	\$31,620
Donations and Merchandise Sales	11,650	11,418	12,250	10,783	10,783	12,250
Sponsorship	6,125	8,950	9,300	10,900	10,900	9,750
Permits and Licenses	2,110	1,830	1,900	1,440	1,915	1,900
Cost of Merchandise	9,887	9,780	9,700	8,501	8,501	9,700
Program Salaries	3,437	3,341	10,725	6,513	8,554	12,122
Program Supplies	11,061	17,585	23,940	12,096	22,714	25,545
Program Contractual	<u>16,919</u>	<u>32,462</u>	<u>46,980</u>	<u>28,364</u>	<u>39,339</u>	<u>50,440</u>
Net Income	(15,066)	(27,422)	(38,690)	(7,204)	(30,723)	(46,087)

Performance Measure:

Number of Participants (Registration Programs Only)	570	516	660	690	740	775
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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. Construction near the Coach House in 2024 may create logistical issues for the Country Store. Staff will address those logistics once a better timeline is established for the library demolition.

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 2024 to assist with the marketing of Lilac Time. Staff will continue to explore different creative advertising mediums.

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. Several groups are on board to participate. Contractual fees will increase because a professional Santa will be contracted for all evenings.



Program 4550 *Wine Tasting:* Jeff Sukowski from Famous Liquors has indicated that 2023 was his final year of doing the Lilac Time Wine Tasting. Plans to reach out to a new vendor are being put in place for 2024 to continue this successful event.

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. The price of Breakfast has increased to account for increased food supplies costs.

Program 4565 *Summer Entertainment Series:* Pre-movie entertainment was introduced for the 2023 movie series at Lilacia Park. A balloon twister, reptile show, and character meet and greet were all held before the movie. The pre-movie entertainment successfully brought more people out on average than in previous years. There are 3 movies and 3 concerts planned for 2024 as well as a movie at Lombard Golf Course in the Fall.

Program 4605 *Fishing Derby/Family Camp Out:* The Fishing Derby and the Family Camp Out are included in this budget program area. The Fishing Derby was canceled in 2023 due to expected construction at Four Seasons. It will be brought back in 2024 and will continue to be offered during Illinois' Free Fishing Days. The Family Camp Out was not offered in 2021 and 2022 due to construction at Four Seasons. This event was brought back in 2023 with approximately 60 participants attending.

Program 4610 *Spring Events:* In 2023, 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 Bunny Brunch. "You've Been Egged," an at-home egg hunt delivery program, continues to be popular and will be offered again in 2024.

Program 4615

Fall Fest: Fall Fest is a free event geared towards families. Staff will continue to seek sponsorship to help offset costs in 2024. This event includes a pumpkin patch, pony rides, candy hunts, a DJ, and several inflatables. In addition, Boo Bingo is in this area. There were approximately 2,500 attendees in 2023. Fall Fest participants will be encouraged to bring a food or money donation to benefit The Outreach House in Lombard.

Program 4625

Bounce Back to School: This event is held in August prior to the school year. Activities include inflatables, concessions, DJ, roving entertainment, and community group interactions.

Program 4700

Special Events/Other: The Polar Express is being eliminated as an offering and was replaced with an in-house Trolley event in 2023, Holly Jolly Trolley. The Topsy Turvy Tea Party and Touch-a-Truck are also included in this program area.

Program 4900

Community Involvement: This budget area includes Adopt-a-Park, Halloween House Decorating Contest and Jingles' Holiday House Decorating Contest. Summer Park Pop-ups were added in 2023 and were well received.



FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- 2023 PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
SPECIAL EVENTS & TRIPS								
REVENUES								
GENERAL								
MERCHANDISE FOR RESALE								
10-50-00-320-0600	CONCESSION SALES	0	0	0	66	66	0	0%
10-50-00-320-0605	MERCHANDISE SALES	11,650	11,418	11,750	10,717	10,717	11,750	0%
TOTAL MERCHANDISE FOR RESALE		11,650	11,418	11,750	10,783	10,783	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	1,050	1,900	0	0	500	(73%)
10-50-00-335-4500	SPONSORSHIPS	0	0	0	0	0	500	0%
10-50-00-335-4510	SPONSORSHIPS	2,900	3,500	2,700	3,000	3,000	3,000	11%
10-50-00-335-4565	SPONSORSHIPS	0	1,000	1,000	1,000	1,000	1,000	0%
10-50-00-335-4600	SPONSORSHIPS	250	0	500	1,250	1,250	1,000	100%
10-50-00-335-4610	SPONSORSHIPS	925	950	1,000	1,450	1,450	1,000	0%
10-50-00-335-4615	SPONSORSHIPS	1,250	1,750	1,500	2,950	2,950	1,500	0%
10-50-00-335-4625	BOUNCE BACK SPONSORSHIP	450	700	700	1,250	1,250	1,250	78%
TOTAL SPONSORSHIPS		6,125	8,950	9,300	10,900	10,900	9,750	4%
PROGRAM FEES								
10-50-00-410-4505	LILAC TIME GRANTS	0	3,000	7,000	3,127	3,127	7,000	0%
10-50-00-410-4510	HOLIDAY LIGHTS	0	732	1,500	0	1,500	1,500	0%
10-50-00-410-4550	WINE TASTING	0	3,565	4,400	4,590	4,590	5,000	13%
10-50-00-410-4560	PANCAKE BREAKFAST	0	1,916	1,140	2,261	2,261	1,140	0%
10-50-00-410-4605	CAMPOUT/FISHING DERBY	948	954	2,155	1,340	1,500	2,225	3%
10-50-00-410-4610	SPRING EVENT	3,733	3,229	3,070	2,614	2,614	3,600	17%
10-50-00-410-4700	SPECIAL EVENTS - OTHER	860	642	10,740	8,580	8,420	8,155	(24%)
10-50-00-410-4900	COMMUNITY INVOLVEMENT	0	0	0	500	500	0	0%
10-50-00-410-4905	TALES AND TOMBSTONES	5,032	3,170	3,000	5,015	4,105	3,000	0%
TOTAL PROGRAM FEES		10,573	17,208	33,005	28,027	28,617	31,620	(4%)
TOTAL GENERAL		28,348	37,576	54,555	49,710	50,300	53,620	(1%)
TOTAL REVENUES: SPECIAL EVENTS & TRIPS		28,348	37,576	54,555	49,710	50,300	53,620	(1%)
EXPENSES								

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
SPECIAL EVENTS & TRIPS								
GENERAL								
PERMITS & LICENSES								
10-50-00-620-4565	PERMITS & LICENSES	2,110	1,830	1,900	1,440	1,915	1,900	0%
TOTAL PERMITS & LICENSES		2,110	1,830	1,900	1,440	1,915	1,900	0%
MERCHANDISE - COST OF SALES								
10-50-00-630-0605	MERCHANDISE - COST OF SALES	9,887	9,780	9,700	8,501	8,501	9,700	0%
TOTAL MERCHANDISE - COST OF SALES		9,887	9,780	9,700	8,501	8,501	9,700	0%
PROGRAM SALARIES								
10-50-00-710-4500	LILAC FESTIVAL	1,963	1,170	2,580	3,832	3,832	4,320	67%
10-50-00-710-4510	HOLIDAY LIGHTS	679	1,135	4,895	0	2,162	4,162	(14%)
10-50-00-710-4550	WINE TASTING	0	52	224	171	171	240	7%
10-50-00-710-4560	PANCAKE BREAKFAST	0	119	180	221	221	180	0%
10-50-00-710-4565	MOVIES IN THE PARK	0	0	252	0	0	270	7%
10-50-00-710-4600	WINTER CARNIVAL	0	0	336	420	420	480	42%
10-50-00-710-4605	CAMPOUT/FISHING DERBY	0	0	252	285	285	270	7%
10-50-00-710-4610	SPRING EVENT	277	96	396	73	73	420	6%
10-50-00-710-4615	FALL FEST	0	305	420	536	420	600	42%
10-50-00-710-4625	BOUNCE BACK SALARIES	242	348	480	489	490	550	14%
10-50-00-710-4700	SPECIAL EVENTS - OTHER	276	116	560	486	480	480	(14%)
10-50-00-710-4900	COMMUNITY INVOLVEMENT	0	0	150	0	0	150	0%
TOTAL PROGRAM SALARIES		3,437	3,341	10,725	6,513	8,554	12,122	13%
PROGRAM SUPPLIES								
10-50-00-720-4500	LILAC FESTIVAL	735	2,495	1,500	1,715	1,715	1,700	13%
10-50-00-720-4510	HOLIDAY LIGHTS	4,123	2,948	4,340	0	4,340	4,610	6%
10-50-00-720-4550	WINE TASTING	0	1,028	1,290	1,468	1,468	1,700	31%
10-50-00-720-4560	PANCAKE BREAKFAST	0	1,797	960	1,840	1,840	1,855	93%
10-50-00-720-4565	MOVIES IN THE PARK	200	303	180	234	234	260	44%
10-50-00-720-4600	WINTER CARNIVAL	0	0	1,200	989	989	1,200	0%
10-50-00-720-4605	CAMPOUT/FISHING DERBY	335	378	800	0	500	900	12%
10-50-00-720-4610	SPRING EVENT	1,218	4,761	5,000	4,998	4,998	5,500	10%
10-50-00-720-4615	FALL FEST	3,311	2,768	3,900	0	3,900	4,400	12%
10-50-00-720-4625	BOUNCE BACK SUPPLIES	99	292	370	263	263	370	0%
10-50-00-720-4700	SPECIAL EVENTS - OTHER	1,040	633	3,300	367	1,667	2,250	(31%)
10-50-00-720-4900	COMMUNITY INVOLVEMENTS	0	182	1,100	222	800	800	(27%)
TOTAL PROGRAM SUPPLIES		11,061	17,585	23,940	12,096	22,714	25,545	6%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
SPECIAL EVENTS & TRIPS								
GENERAL								
PROGRAM CONTRACTUAL SERVICES								
10-50-00-730-4500	LILAC FESTIVAL	1,761	6,919	7,200	5,766	5,766	7,200	0%
10-50-00-730-4505	LILAC TIME GRANTS	0	3,000	7,000	3,127	3,127	7,000	0%
10-50-00-730-4510	HOLIDAY LIGHTS	5,450	8,419	8,270	0	6,975	7,375	(10%)
10-50-00-730-4550	WINE TASTING	0	949	1,135	1,344	1,344	1,615	42%
10-50-00-730-4560	PANCAKE BREAKFAST	0	0	0	200	200	0	0%
10-50-00-730-4565	MOVIES IN THE PARK	0	3,000	3,900	4,250	4,250	4,800	23%
10-50-00-730-4600	WINTER CARNIVAL	0	0	3,500	3,770	3,770	6,300	80%
10-50-00-730-4605	CAMPOUT/FISHING DERBY	0	0	500	0	500	500	0%
10-50-00-730-4615	FALL FEST	4,275	5,575	5,500	6,350	6,350	6,000	9%
10-50-00-730-4625	BOUNCE BACK CONTRACTUAL	2,617	2,960	3,375	3,057	3,057	3,500	3%
10-50-00-730-4700	SPECIAL EVENTS - OTHER	300	375	5,100	500	4,000	4,650	(8%)
10-50-00-730-4905	TALES AND TOMBSTONES	2,516	1,265	1,500	0	0	1,500	0%
TOTAL PROGRAM CONTRACTUAL SERVICES		16,919	32,462	46,980	28,364	39,339	50,440	7%
TOTAL GENERAL		43,414	64,998	93,245	56,914	81,023	99,707	6%
TOTAL SPECIAL EVENTS & TRIPS		43,414	64,998	93,245	56,914	81,023	99,707	6%
TOTAL REVENUES		28,348	37,576	54,555	49,710	50,300	53,620	(1%)
TOTAL EXPENSES		43,414	64,998	93,245	56,914	81,023	99,707	6%
SURPLUS (DEFICIT)		(15,066)	(27,422)	(38,690)	(7,204)	(30,723)	(46,087)	19%

**Lombard Park District
2024 Proposed Budget
Recreation Fund - 10
Teens – 55**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Program Fees	\$13,620	\$42,980	\$54,326	\$67,315	\$67,315	\$61,326
Program Salaries	-	10,728	13,400	24,635	24,635	19,870
Program Supplies	-	1,405	2,875	1,416	1,416	2,875
Program Contractual	-	5,950	8,545	8,214	9,014	11,925
Net Income	\$13,620	\$24,897	\$29,506	\$33,050	\$32,250	\$26,656

Performance Measure:

Number of Participants	133	-	2,150	570	570	535
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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: Teen Camp saw record success in 2023. There was so much interest that a third van was secured from a neighboring agency for the summer that allowed the district to clear the waitlist. Teen Camp averaged over 30 campers per day and went on field trips every Monday, Tuesday, and Friday. It is not anticipated that we will have access to a third vehicle in 2024 and so revenue budget is proposed to be lower than in 2023. Staff will continue to work on vehicle options and has proposed a purchase of a van in the capital section of this document.

Program 5005

Counselors in Training: With the return and expansion of Teen Camp in 2023 the CIT numbers were lower than in 2022, which was to be expected.

Program 5105

Jr. High Dance: Teen dances were not held in 2023. Staff will work with schools and teens to see if dances are of interest. Teen Nights at the pool returned in 2023. Teen Night pool revenue will be reflected in the pool fund.

Program 5200

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



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Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE						0	
TEEN PROGRAMS							
REVENUES							
GENERAL							
PROGRAM FEES							
10-55-00-410-5000	TEEN CAMP	0	30,278	31,910	55,131	55,131	47,016 47%
10-55-00-410-5005	COUNSELORS IN TRAINING	13,620	12,701	13,156	11,329	11,329	12,800 (2%)
10-55-00-410-5105	JR. HIGH DANCE	0	0	7,750	855	855	0 (100%)
10-55-00-410-5200	TEEN TRIPS	0	0	1,510	0	0	1,510 0%
TOTAL PROGRAM FEES		13,620	42,979	54,326	67,315	67,315	61,326 12%
TOTAL GENERAL		13,620	42,979	54,326	67,315	67,315	61,326 12%
TOTAL REVENUES: TEEN PROGRAMS		13,620	42,979	54,326	67,315	67,315	61,326 12%
EXPENSES							
GENERAL							
PROGRAM SALARIES							
10-55-00-710-5000	TEEN CAMP	0	10,728	12,800	24,635	24,635	19,600 53%
10-55-00-710-5005	COUNSELORS IN TRAINING	0	0	330	0	0	0 (100%)
10-55-00-710-5200	TEEN TRIPS	0	0	270	0	0	270 0%
TOTAL PROGRAM SALARIES		0	10,728	13,400	24,635	24,635	19,870 48%
PROGRAM SUPPLIES							
10-55-00-720-5000	TEEN CAMP	0	754	1,000	915	915	1,000 0%
10-55-00-720-5005	COUNSELORS IN TRAINING	0	650	800	500	500	800 0%
10-55-00-720-5105	JR. HIGH DANCE	0	0	1,075	0	0	1,075 0%
TOTAL PROGRAM SUPPLIES		0	1,404	2,875	1,415	1,415	2,875 0%
PROGRAM CONTRACTUAL SERVICES							
10-55-00-730-5000	TEEN CAMP	0	5,209	6,370	8,214	8,214	9,750 53%
10-55-00-730-5005	COUNSELORS IN TRAINING	0	740	1,000	0	800	1,000 0%
10-55-00-730-5105	JR. HIGH DANCE	0	0	350	0	0	350 0%
10-55-00-730-5200	TEEN TRIPS	0	0	825	0	0	825 0%
TOTAL PROGRAM CONTRACTUAL SERVICES		0	5,949	8,545	8,214	9,014	11,925 39%
TOTAL GENERAL		0	18,081	24,820	34,264	35,064	34,670 39%
TOTAL TEEN PROGRAMS		0	18,081	24,820	34,264	35,064	34,670 39%
TOTAL REVENUES		13,620	42,979	54,326	67,315	67,315	61,326 12%
TOTAL EXPENSES		0	18,081	24,820	34,264	35,064	34,670 39%
SURPLUS (DEFICIT)		13,620	24,898	29,506	33,051	32,251	26,656 (9%)

**Lombard Park District
2024 Proposed Budget
Recreation Fund - 10
Fine Arts - 60**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Program Fees	\$23,918	\$40,250	\$50,110	\$43,101	\$50,380	\$59,160
Program Salaries	18,810	18,572	27,676	19,871	27,061	31,965
Program Supplies	3,005	4,356	5,000	3,279	4,500	5,500
Program Contractual	2,363	3,650	5,268	3,524	4,560	7,188
Net Income	(\$260)	\$13,671	\$12,166	\$16,427	\$14,259	\$14,507

Performance Measure:

Number of Participants	380	447	525	460	535	625
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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 2024.

Program 5520 *Mixed Media:* Art Camp is the most popular program in this area. A variety of classes are anticipated for 2024. After School Enrichment solutions will offer an art history/appreciation program. A new contractual agreement with ArtSpace in Yorktown Mall is in development to offer additional Mixed Media classes at their location for 2024.

Program 5600 *Ceramics:* A new kiln was purchased for the art room in Summer 2023. Pottery classes continue to be very popular. A new instructor, Trish Martin was hired in 2023 to help offer additional pottery classes as well as some mixed media classes.



FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- 2023 PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
FINE ARTS								
REVENUES								
GENERAL								
PROGRAM REVENUE								
10-60-00-410-5510	DRAWING	2,130	4,880	5,670	3,825	4,365	5,000	(11%)
10-60-00-410-5520	MIXED MEDIA	2,384	4,954	5,680	7,210	7,255	7,280	28%
10-60-00-410-5600	CERAMICS	19,404	30,416	38,760	32,066	38,760	46,880	20%
TOTAL PROGRAM REVENUE		23,918	40,250	50,110	43,101	50,380	59,160	18%
TOTAL GENERAL		23,918	40,250	50,110	43,101	50,380	59,160	18%
TOTAL REVENUES: FINE ARTS		23,918	40,250	50,110	43,101	50,380	59,160	18%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-60-00-710-5520	MIXED MEDIA	216	165	1,224	447	609	972	(20%)
10-60-00-710-5600	CERAMICS	18,594	18,406	26,452	19,424	26,452	30,993	17%
TOTAL PROGRAM SALARIES		18,810	18,571	27,676	19,871	27,061	31,965	15%
PROGRAM SUPPLIES								
10-60-00-720-5520	MIXED MEDIA	279	650	1,000	403	500	1,000	0%
10-60-00-720-5600	CERAMICS	2,725	3,705	4,000	2,875	4,000	4,500	12%
TOTAL PROGRAM SUPPLIES		3,004	4,355	5,000	3,278	4,500	5,500	10%
PROGRAM CONTRACTUAL SERVICES								
10-60-00-730-5510	DRAWING	1,850	3,650	4,200	2,675	3,492	4,000	(4%)
10-60-00-730-5520	MIXED MEDIA	513	0	1,068	849	1,068	2,188	104%
10-60-00-730-5600	CERAMICS	0	0	0	0	0	1,000	0%
TOTAL PROGRAM CONTRACTUAL SERVICES		2,363	3,650	5,268	3,524	4,560	7,188	36%
TOTAL GENERAL		24,177	26,576	37,944	26,673	36,121	44,653	17%
TOTAL FINE ARTS		24,177	26,576	37,944	26,673	36,121	44,653	17%
TOTAL REVENUES		23,918	40,250	50,110	43,101	50,380	59,160	18%
TOTAL EXPENSES		24,177	26,576	37,944	26,673	36,121	44,653	17%
SURPLUS (DEFICIT)		(259)	13,674	12,166	16,428	14,259	14,507	19%

**Lombard Park District
2024 Proposed Budget
Recreation Fund - 10
Adults & Seniors - 65**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Program Fees	\$5,956	\$17,427	\$19,676	\$32,740	\$34,984	\$31,586
Merchandise Sales	\$0	\$0	\$0	\$301	\$301	\$0
Sponsorship	\$200	\$1,300	\$1,000	\$900	\$900	\$1,000
Program Salaries	-	-	531	-	60	540
Program Supplies	907	1,322	1,300	1,746	2,115	3,300
Program Contractual	4,296	12,214	13,910	15,271	21,447	23,700
Net Income	\$953	\$5,191	\$4,935	\$16,925	\$12,563	\$5,046

Performance Measure:

Number of Participants	1,476	2,325	2,700	1,727	2,550	2,500
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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.

Program 6000

Trips: Day Trips have seen a significant increase in 2023. 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. In 2023, a total of 8 trips were offered with all but one running.

Program 6100

Lilac Town Seniors/Lilac Town Senior Chorus: Attendance at Lilac Town Senior meetings remains steady, with approximately 30 participants a month. In 2023, BINGO gift cards were sponsored by Lexington Square. Lilac Town Senior Chorus is beginning to grow with more seniors showing interest in this program.

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.

Program 6300 *Special Events:* Quarterly lunches were attempted in 2022 and 2023 with little success. The focus will be on finding sponsors to offset the cost of the holiday lunch to increase participation for 2024.



FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
ADULTS & SENIORS REVENUES								
GENERAL								
MERCHANDISE FOR RESALE								
10-65-00-320-0605	MERCHANDISE SALES	0	0	0	300	300	0	0%
TOTAL MERCHANDISE FOR RESALE		0	0	0	300	300	0	0%
SPONSORSHIP								
10-65-00-335-6300	SPONSORSHIP	200	1,300	1,000	900	900	1,000	0%
TOTAL SPONSORSHIP		200	1,300	1,000	900	900	1,000	0%
PROGRAM FEES								
10-65-00-410-6000	TRIPS	5,386	14,597	14,000	23,390	24,950	25,750	83%
10-65-00-410-6100	LILAC TOWN SENIORS	0	0	300	90	100	100	(66%)
10-65-00-410-6200	ADULT CLASSES	0	1,710	2,070	880	880	2,070	0%
10-65-00-410-6205	ADULT ARTS & CRAFTS	0	0	976	0	0	976	0%
10-65-00-410-6210	55 ALIVE	0	700	710	750	1,010	1,050	47%
10-65-00-410-6300	ADULT & SENIOR SPECIAL EVENTS	570	420	1,620	36	450	540	(66%)
10-65-00-410-6400	MEADOWLARKS	0	0	0	7,594	7,594	1,100	0%
TOTAL PROGRAM FEES		5,956	17,427	19,676	32,740	34,984	31,586	60%
TOTAL GENERAL		6,156	18,727	20,676	33,940	36,184	32,586	57%
TOTAL REVENUES: ADULTS & SENIORS		6,156	18,727	20,676	33,940	36,184	32,586	57%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-65-00-710-6200	ADULT CLASSES	0	0	126	0	60	135	7%
10-65-00-710-6205	ADULT ARTS & CRAFTS	0	0	405	0	0	405	0%
TOTAL PROGRAM SALARIES		0	0	531	0	60	540	1%
PROGRAM SUPPLIES								
10-65-00-720-6100	LILAC TOWN SENIORS	218	379	900	212	365	1,080	20%
10-65-00-720-6105	LILAC TOWN SENIORS-SPCL EVENTS	688	942	0	0	0	0	0%
10-65-00-720-6200	ADULT CLASSES	0	0	400	0	0	500	25%
10-65-00-720-6400	MEADOWLARKS	0	0	0	1,533	1,750	1,750	0%
TOTAL PROGRAM SUPPLIES		906	1,321	1,300	1,745	2,115	3,330	156%

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Lombard Park District
 DETAILED BUDGET REPORT

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
ADULTS & SENIORS							
GENERAL							
PROGRAM CONTRACTUAL SERVICES							
10-65-00-730-6000	TRIPS	3,996	10,182	10,000	14,555	18,746	19,250 92%
10-65-00-730-6100	LILAC TOWN SENIORS	0	0	440	0	0	440 0%
10-65-00-730-6200	ADULT CLASSES	0	1,032	1,010	0	441	1,010 0%
10-65-00-730-6210	55 ALIVE	0	700	710	590	1,010	1,050 47%
10-65-00-730-6300	ADULT & SENIOR SPECIAL EVENTS	300	300	1,750	0	1,000	1,200 (31%)
10-65-00-730-6400	MEADOWLARKS	0	0	0	125	250	750 0%
TOTAL PROGRAM CONTRACTUAL SERVICES		4,296	12,214	13,910	15,270	21,447	23,700 70%
TOTAL GENERAL		5,202	13,535	15,741	17,015	23,622	27,570 75%
TOTAL ADULTS & SENIORS		5,202	13,535	15,741	17,015	23,622	27,570 75%
TOTAL REVENUES		6,156	18,727	20,676	33,940	36,184	32,586 57%
TOTAL EXPENSES		5,202	13,535	15,741	17,015	23,622	27,570 75%
SURPLUS (DEFICIT)		954	5,192	4,935	16,925	12,562	5,016 1%

**Lombard Park District
2024 Proposed Budget
Recreation Fund - 10
Early Childhood - 70**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Program Fees	\$252,668	\$292,633	\$351,591	\$283,430	\$298,864	\$340,166
Sponsorship/Donations	\$0	\$0	\$1,700	\$0	\$0	\$0
Program Salaries	53,903	70,598	98,803	66,987	83,560	102,478
Program Supplies	8,772	10,103	12,045	7,929	11,820	12,045
Program Contractual	4,620	3,570	5,900	3,183	5,268	5,650
Net Income	\$185,373	\$208,362	\$236,543	\$205,330	\$198,216	\$219,993

Performance Measure:

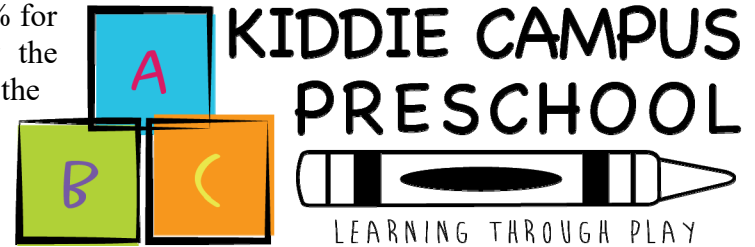
Number of Participants	1,853	2,185	2,500	1,844	2,300	2,450
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Performance Objectives:

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 2024/2025 school year. Kiddie Campus is licensed by the Department of Children and Family Services. Enrollment for the 2023/2024 school year is 104 students, filling 108 spaces. Staff has budgeted for 112 students for the 2023/2024 school year, and 140 students in fall 2024. Salaries for fall 2024 were budgeted at a 3% increase.



Program 6605

Lil' Rascals: Lil' Rascals had 264 campers in 2023. One hundred twenty-six campers registered for the first 5-week session, with 138 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 2024 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 4% fee increase is proposed for Preschool Parties in 2024. Preschool Parties continued to experience positive growth in 2023.

Program 6750

Play in the Park: Take Time for Tots Day was not held in March 2023. The event was then combined with Kiddie Campus Splash Pad event in July. Going forward this new format will continue to be adopted and renamed Play on the Park.

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. These sports-oriented programs are very popular with participants. Fees for 2024 have been increased 4%.

- Program 6850** *Preschool Science:* Preschool science classes were contracted with Bricks 4 Kidz. Due to staffing shortages, the contract service company no longer offers programs with the district.
- 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. Fees for 2024 have been increased 4%.
- 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 2024 have been increased 4%.
- Program 6910** *Messy Arts:* Messy Arts programs include the popular 2 Young for School, and 2 Young for Camp programs. An instructor was hired that taught classes from mid-winter until the end of year. Fees for 2024 have been increased 4%.



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01/23/2024

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- 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	0	(100%)
TOTAL DONATIONS		0	0	1,200	0	0	0	(100%)
TAKE TIME FOR TOTS SPONSORSHIP								
10-70-00-335-6750	TAKE TIME FOR TOTS SPONSORSHIP	0	0	500	0	0	0	(100%)
TOTAL TAKE TIME FOR TOTS SPONSORSHIP		0	0	500	0	0	0	(100%)
PROGRAM FEES								
10-70-00-410-6500	KIDDIE CAMPUS	169,130	200,627	245,701	189,628	201,163	230,947	(6%)
10-70-00-410-6600	CAMP SNOWBALL	1,943	1,498	2,048	614	1,208	2,488	21%
10-70-00-410-6605	LI'L RASCALS	49,835	54,767	63,208	58,485	58,485	61,621	(2%)
10-70-00-410-6650	DADDY/DAUGHTER DANCE	7,039	9,687	8,410	6,434	6,887	8,315	(1%)
10-70-00-410-6655	SEASONAL SPECIAL EVENTS	970	952	1,518	712	1,338	1,458	(3%)
10-70-00-410-6700	PRESCHOOL PARTIES	1,500	1,794	2,270	2,943	3,077	3,604	58%
10-70-00-410-6800	PRESCHOOL SPORTS	6,192	8,876	10,070	9,695	10,309	11,178	11%
10-70-00-410-6850	PRESCHOOL/YOUTH SCIENCE	3,413	0	0	0	0	0	0%
10-70-00-410-6900	TOT THEMED CLASSES	2,506	2,537	3,936	2,050	2,070	3,164	(19%)
10-70-00-410-6905	PARENT/TOT	4,110	8,005	8,461	8,966	9,513	10,982	29%
10-70-00-410-6910	MESSY ARTS	6,029	3,888	5,969	3,903	4,814	6,409	7%
TOTAL PROGRAM FEES		252,667	292,631	351,591	283,430	298,864	340,166	(3%)
TOTAL GENERAL		252,667	292,631	353,291	283,430	298,864	340,166	(3%)
TOTAL REVENUES: EARLY CHILDHOOD		252,667	292,631	353,291	283,430	298,864	340,166	(3%)
EXPENSES								
GENERAL PROGRAM SALARIES								
10-70-00-710-6500	KIDDIE CAMPUS	31,676	44,569	62,920	39,612	52,389	62,522	0%
10-70-00-710-6600	CAMP SNOWBALL	634	793	908	230	866	1,380	51%
10-70-00-710-6605	LI'L RASCALS	16,555	18,970	26,297	21,578	22,225	26,831	2%
10-70-00-710-6650	DADDY/DAUGHTER DANCE	0	0	90	0	90	116	28%
10-70-00-710-6655	SEASONAL SPECIAL EVENTS	0	0	248	0	248	256	3%
10-70-00-710-6700	PRESCHOOL PARTIES	250	267	419	571	656	978	133%
10-70-00-710-6800	PRESCHOOL SPORTS	1,283	1,686	2,241	1,322	2,100	2,637	17%
10-70-00-710-6900	TOT THEMED CLASSES	336	416	738	130	117	930	26%
10-70-00-710-6905	PARENT/TOT	1,509	2,889	3,148	2,271	3,145	3,912	24%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL PROJECTED	----- --2024-- REQUESTED BUDGET	% INC (DEC)
EARLY CHILDHOOD EXPENSES							
GENERAL							
PROGRAM SALARIES							
10-70-00-710-6910	MESSY ARTS	1,660	1,005	1,794	1,270	1,724	2,916 62%
TOTAL PROGRAM SALARIES		53,903	70,595	98,803	66,984	83,560	102,478 3%
PROGRAM SUPPLIES							
10-70-00-720-6500	KIDDIE CAMPUS	5,656	6,745	7,400	6,124	7,400	7,400 0%
10-70-00-720-6600	CAMP SNOWBALL	8	34	40	0	40	40 0%
10-70-00-720-6605	LIL RASCALS	1,076	1,053	1,155	1,025	1,155	1,155 0%
10-70-00-720-6650	DADDY/DAUGHTER DANCE	623	1,076	1,625	387	1,400	1,625 0%
10-70-00-720-6655	SEASONAL SPECIAL EVENTS	144	133	300	0	300	300 0%
10-70-00-720-6700	PRESCHOOL PARTIES	77	33	125	32	125	125 0%
10-70-00-720-6800	PRESCHOOL SPORTS	458	551	500	0	500	500 0%
10-70-00-720-6900	TOT THEMED CLASSES	352	229	450	195	450	450 0%
10-70-00-720-6905	PARENT/TOT	91	230	250	143	250	250 0%
10-70-00-720-6910	MESSY ARTS	282	15	200	20	200	200 0%
TOTAL PROGRAM SUPPLIES		8,767	10,099	12,045	7,926	11,820	12,045 0%
PROGRAM CONTRACTUAL SERVICES							
10-70-00-730-6500	KIDDIE CAMPUS	149	880	2,600	1,640	2,600	2,800 7%
10-70-00-730-6650	DADDY/DAUGHTER DANCE	2,010	2,262	2,100	1,125	2,250	2,250 7%
10-70-00-730-6750	TAKE TIME FOR TOTS	0	428	1,200	417	418	600 (50%)
10-70-00-730-6850	PRESCHOOL/YOUTH SCIENCE	2,460	0	0	0	0	0 0%
TOTAL PROGRAM CONTRACTUAL SERVICES		4,619	3,570	5,900	3,182	5,268	5,650 (4%)
TOTAL GENERAL		67,289	84,264	116,748	78,092	100,648	120,173 2%
TOTAL EARLY CHILDHOOD		67,289	84,264	116,748	78,092	100,648	120,173 2%
TOTAL REVENUES		252,667	292,631	353,291	283,430	298,864	340,166 (3%)
TOTAL EXPENSES		67,289	84,264	116,748	78,092	100,648	120,173 2%
SURPLUS (DEFICIT)		185,378	208,367	236,543	205,338	198,216	219,993 (6%)

**Lombard Park District
2024 Proposed Budget
Recreation Fund - 10
Visual & Performing Arts & Crafts - 75**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Program Fees	\$92,790	\$127,718	\$146,405	\$131,370	\$153,055	\$175,543
Grants and Donations	\$0	\$0	\$2,495	\$2,495	\$2,495	\$0
Program Salaries	20,395	27,583	35,066	32,676	38,486	43,098
Program Supplies	9,541	13,918	14,985	11,835	23,372	18,940
Program Contractual	11,215	18,480	21,456	13,873	22,044	26,404
Net Income	\$51,639	\$67,737	\$77,393	\$75,481	\$71,648	\$87,101

Performance Measure:

Number of Participants	1,467	2,062	2,400	3,515	3,550	3,750
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Performance Objectives:

1. Offer a wide variety of genres of dance to the community.

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. One of the staff members that teaches this age group, took a maternity leave during the spring session, and taught reduced classes in the summer session, which impacted revenues slightly for 2023.

Program 7005

Ballet: This section includes both Ballet and Lyrical classes. One of the staff members that teaches this genre, took a maternity leave during the spring session, and taught reduced classes in the summer session, which impacted revenues slightly for 2023. Ballet and Lyrical classes continue to be a popular choice amongst dance students.

Program 7010

Jazz: Pre-Tap and Jazz classes experienced increased enrollment in the fall session, and staff expects this to continue in 2024.

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. The fall session added an additional class to accommodate the waiting list.

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 early March at Glenbard East High School.

Program 7300

Music Lessons: This budget combines all music-oriented programs, including piano, and ukulele.

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 full-scale theatre productions, held during the winter and summer sessions. Theatre camps continue to be popular during summer and holiday breaks. Staff has planned for additional one – day theatre experiences in 2024.



FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
PERFORMING ARTS REVENUES								
GENERAL								
GRANTS AND DONATIONS								
10-75-00-330-7600	GRANT & DONATIONS	0	0	2,495	2,495	2,495	0	(100%)
TOTAL GRANTS AND DONATIONS		0	0	2,495	2,495	2,495	0	(100%)
PROGRAM FEES								
10-75-00-410-7000	PRE-BALLET	14,313	16,704	18,607	17,550	17,550	21,021	12%
10-75-00-410-7005	BALLET	12,724	18,401	20,147	17,121	17,121	21,207	5%
10-75-00-410-7010	JAZZ	841	1,617	4,214	3,138	3,138	4,393	4%
10-75-00-410-7015	TAP	2,061	2,686	4,082	2,628	2,628	4,024	(1%)
10-75-00-410-7020	STREET DANCE	6,945	7,301	8,500	8,610	8,610	9,222	8%
10-75-00-410-7030	POM PON	3,407	4,503	4,570	4,247	4,247	4,774	4%
10-75-00-410-7035	POM AND DANCE COMPETITION TEAM	23,365	23,109	25,538	20,948	23,798	26,410	3%
10-75-00-410-7100	DANCE SHOW	1,530	6,793	8,275	8,043	8,044	8,550	3%
10-75-00-410-7105	COSTUMES/UNIFORMS	12,334	15,431	12,500	(639)	12,500	12,500	0%
10-75-00-410-7300	MUSIC LESSONS	6,467	16,123	6,224	4,969	6,767	7,320	17%
10-75-00-410-7400	KID ROCK	2,809	6,087	7,629	3,701	5,059	6,003	(21%)
10-75-00-410-7405	MUSIC TOGETHER	5,991	8,961	9,049	12,871	14,191	14,903	64%
10-75-00-410-7600	THEATRE	0	0	17,070	28,182	29,402	35,216	106%
TOTAL PROGRAM FEES		92,787	127,716	146,405	131,369	153,055	175,543	19%
TOTAL GENERAL		92,787	127,716	148,900	133,864	155,550	175,543	17%
TOTAL REVENUES: PERFORMING ARTS		92,787	127,716	148,900	133,864	155,550	175,543	17%
EXPENSES								
GENERAL								
PROGRAM SALARIES								
10-75-00-710-7000	PRE-BALLET	4,043	4,553	5,346	3,260	4,131	4,808	(10%)
10-75-00-710-7005	BALLET	3,581	4,636	5,263	3,054	4,673	5,644	7%
10-75-00-710-7010	JAZZ	477	540	752	463	614	785	4%
10-75-00-710-7015	TAP	470	625	745	436	587	785	5%
10-75-00-710-7020	STREET DANCE	1,333	1,376	1,527	1,171	1,622	1,527	0%
10-75-00-710-7030	POM PON	762	833	908	613	883	926	1%
10-75-00-710-7035	POM AND DANCE COMPETITION TEAM	5,785	5,440	6,533	5,478	5,581	7,234	10%
10-75-00-710-7100	DANCE SHOW	0	826	1,200	1,055	1,055	1,200	0%
10-75-00-710-7300	MUSIC LESSONS	3,941	8,751	4,712	3,333	5,080	5,512	16%
10-75-00-710-7600	THEATRE	0	0	8,080	13,810	14,260	14,677	81%
TOTAL PROGRAM SALARIES		20,392	27,580	35,066	32,673	38,486	43,098	22%

FUND: RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
PERFORMING ARTS								
GENERAL								
PROGRAM SUPPLIES								
10-75-00-720-7000	PRE-BALLET	41	0	75	19	75	75	0%
10-75-00-720-7005	BALLET	0	81	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	15	44	250	0	200	200	(20%)
10-75-00-720-7030	POM PON	0	0	100	0	100	100	0%
10-75-00-720-7035	POM AND DANCE COMPETITION TEAM	28	204	200	119	200	200	0%
10-75-00-720-7100	DANCE SHOW	0	10	30	0	0	30	0%
10-75-00-720-7105	COSTUMES/UNIFORMS	9,455	12,566	10,000	513	11,250	10,000	0%
10-75-00-720-7300	MUSIC LESSONS	0	1,010	0	0	0	0	0%
10-75-00-720-7600	THEATRE	0	0	3,995	11,181	11,212	8,000	100%
TOTAL PROGRAM SUPPLIES		9,539	13,915	14,985	11,832	23,372	18,940	26%
PROGRAM CONTRACTUAL SERVICES								
10-75-00-730-7035	POM AND DANCE COMPETITION TEAM	2,716	2,672	3,260	2,706	3,200	3,260	0%
10-75-00-730-7100	DANCE SHOW	1,530	2,906	3,035	2,985	2,986	2,974	(2%)
10-75-00-730-7300	MUSIC LESSONS	0	970	0	0	0	0	0%
10-75-00-730-7400	KID ROCK	2,072	4,505	5,650	1,725	3,795	4,502	(20%)
10-75-00-730-7405	MUSIC TOGETHER	4,897	7,426	7,511	6,455	12,063	12,668	68%
10-75-00-730-7600	THEATRE	0	0	2,000	0	0	3,000	50%
TOTAL PROGRAM CONTRACTUAL SERVICES		11,215	18,479	21,456	13,871	22,044	26,404	23%
TOTAL GENERAL		41,146	59,974	71,507	58,376	83,902	88,442	23%
TOTAL PERFORMING ARTS		41,146	59,974	71,507	58,376	83,902	88,442	23%
TOTAL REVENUES		92,787	127,716	148,900	133,864	155,550	175,543	17%
TOTAL EXPENSES		41,146	59,974	71,507	58,376	83,902	88,442	23%
SURPLUS (DEFICIT)		51,641	67,742	77,393	75,488	71,648	87,101	12%

**Lombard Park District
2024 Proposed Budget
Paradise Bay Water Park – 20**

	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
Performance Measures:						
Number of Registrations	768	1,025	1,045	1,074	1,074	1,080
Daily Admissions	42,237	51,115	49,670	54,557	54,557	55,000
Total Visits	64,987	87,365	85,920	90,807	90,807	91,250
Hotel Motel Visits	0	101	-	137	137	-

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 and dive 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 returned to its traditional operating hours for the 2023 season. Employee hiring started in December 2022 and continued through March, with the pool reaching its hiring goals by the end of February. Staff visited schools and the MMAC promoting the positions offered at the facility. Paradise Bay opened Memorial Day weekend with many new staff. May and June returned to their traditionally rainy and cool temperatures, leading to a number of early closures. Poor air quality also shut Paradise Bay down for two additional days. Labor Day weekend was hotter than usual leading to a busy weekend. Overall, Paradise Bay was open for a total of 100 days. The facility was partially closed for 17 days and fully closed for three days.

Pool Pass sales were down for the 2023 season at \$220,580 after pass revenue was at \$231,103 in 2022 and \$140,347 in 2021. Hours of operation were slightly changed, with the facility closing at 5:30 p.m. weekdays for swim lessons and reopening for two additional



hours at 6:30 p.m. Pass holders were permitted in the facility at noon and general admission started at 12:30 p.m. The facility was available for evening lessons on Monday, 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 16 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 are proposing to keep the current schedule for the 2024 season.

Proposed 2024 revenue figures are largely based on three to four-year averages, (not including 2020 and 2021), with a lot of comparisons to the 2023 season. The 2024 season from Memorial Day Saturday to Labor Day has the same number of operating days as the 2023 season (101). Season pass sales were proposed with a 2% fee increase. Non-resident pass fees are 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. Both resident and non-resident daily fees are set to increase by \$1, again, to offset staff expenses. This will put Paradise Bay in line with similar-sized facilities in surrounding areas. Group fees were increased from \$8 and \$9 to \$9 and \$11 for resident and non-resident groups respectively. Private rentals were proposed with an increase of 10% across the board. These continue to be popular and the increase in cost is recommended due to increased staff expense.

Staff expenses for 2024 are budgeted by incorporating the minimum wage increase and adjusting operational staffing. After the 2023 season, staff have a better idea of the level of staffing for special events and daily operations, so adjustments in staffing levels will be made in the area of concessions and pool attendants. For next season, management will make it a point of emphasis to send any unnecessary staff home on slower days. Projected staff expenditures are calculated by the number of hours staff are scheduled monthly with some additional pre-season training work included. 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 to \$14 in 2023 to \$14.75 in 2024. The proposed fee changes help offset the impact of the minimum wage increases from 2019-2023 and again in 2024.

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 2023. Staff improved their performance with each audit. The goal for 2024 is to receive perfect scores on lifeguard scan audits.

The swim lesson program (8510 and 8515) experienced an increase in revenue in 2023. Staff hired a Swim Lesson Coordinator for the 2023 season who assisted with scheduling and running lessons. A 2% increase in swim lesson fees is proposed to offset staff salary increases. A more advanced orientation document



and training program will be created for instructors prior to the start of lessons. Additional swim lessons will also be offered on Saturdays. Private Swim Lesson duration will also be extended to two weeks (corresponding to the rest of the session length) instead of one week. Staff are excited to continue to build the Lombard Swim School.

Paradise Bay is scheduled to host four to five home swim meets in 2024. Lombard Waves will be in the top division of the DuPage Swim and Dive Conference in 2024. The team returned to in-person dual meets in 2022 and hosted the B Conference in 2023. The Waves offered their own concession stand and staff had to only minimally assist with set up. The dive team, for the first time in many years, will be offered again for the 2024 season. Staff will evaluate the Dive Team program based on interest and enrollment.

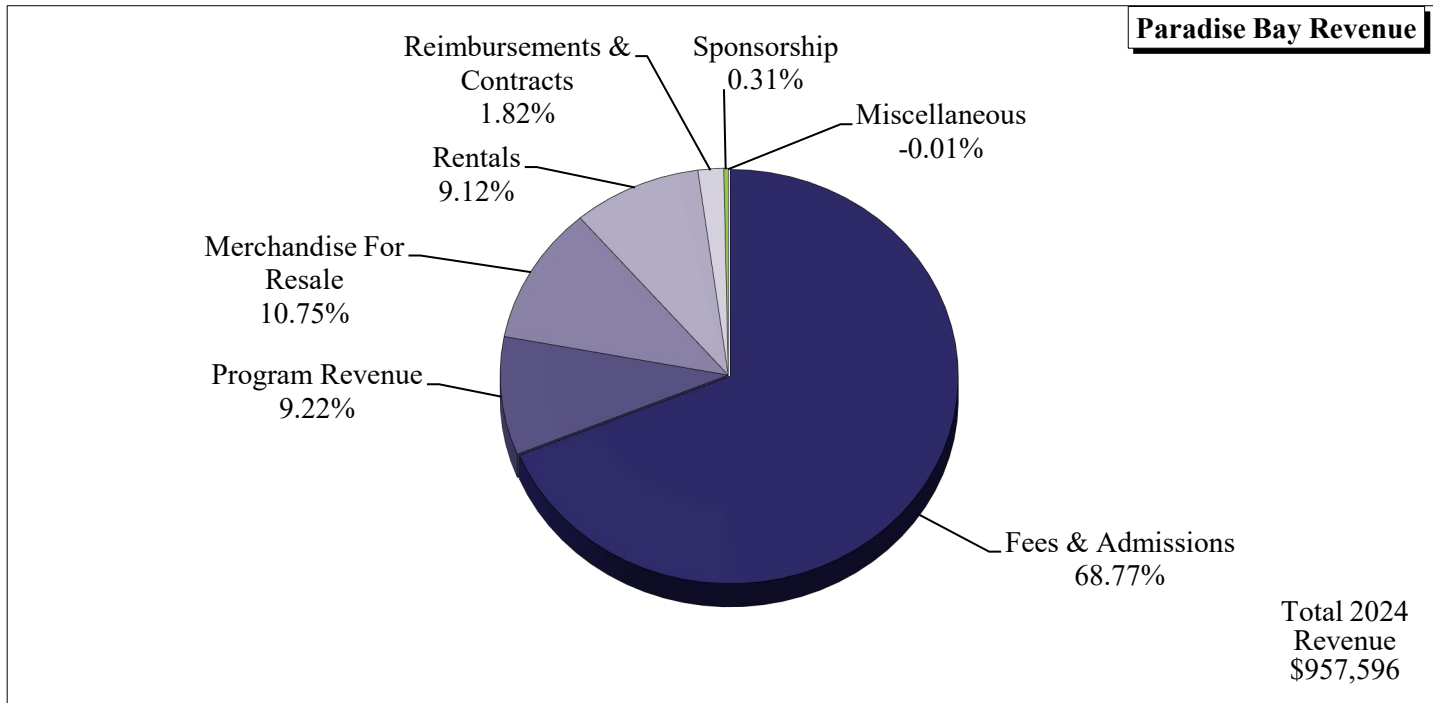
Capital projects completed in 2023 included slide tower painting and slide restoration, installation of new boilers, and a new camera system. The pool grates were also purchased to comply with VGB. There are \$146,250 of capital improvements planned for the 2024 season, which include the installation of a new ADA chair, pump replacements, and filter replacement. As the facility is entering its sixteenth season, staff are anticipating the continued trend of future capital replacement for larger items. Information on 2024 capital can be found in the Capital Project section of this budget.

Staff was pleased to expand operations in 2023 and is looking forward to the 2024 season. The remaining Paradise Bay fund balance at the end of 2024 is planned to total \$634,325.



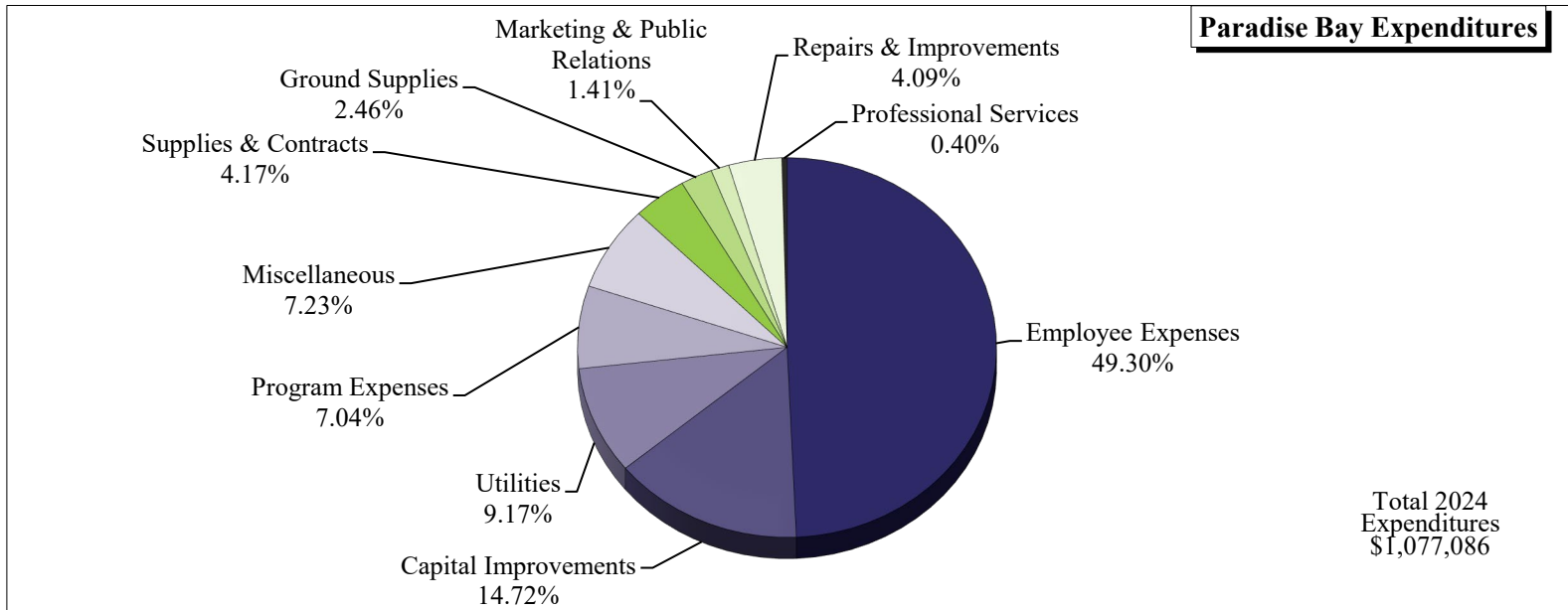
**LOMBARD PARK DISTRICT
PARADISE BAY REVENUE
PROPOSED BUDGET 2024**

Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Fees & Admissions	\$ 658,574	68.77%	\$ 90,934	16.02%
Program Revenue	88,340	9.23%	8,289	10.35%
Merchandise For Resale	102,959	10.75%	13,623	15.25%
Rentals	87,323	9.12%	25,381	40.98%
Reimbursements & Contracts	17,450	1.82%	-	0.00%
Sponsorship	3,000	0.31%	-	N/A
Miscellaneous	(50)	-0.01%	(175)	-140.00%
	\$ 957,596	100.00%	\$ 138,227	16.84%



**LOMBARD PARK DISTRICT
PARADISE BAY PARK EXPENDITURES
PROPOSED BUDGET 2024**

Expense	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Employee Expenses	\$ 530,977	49.30%	\$ 72,780	15.88%
Capital Improvements	158,585	14.72%	(209,306)	-56.89%
Utilities	98,810	9.17%	(2,908)	-2.86%
Program Expenses	75,798	7.04%	25,861	51.79%
Miscellaneous	77,910	7.23%	11,510	17.33%
Supplies & Contracts	44,886	4.17%	756	1.71%
Ground Supplies	26,500	2.46%	3,000	12.77%
Marketing & Public Relations	15,200	1.41%	100	0.66%
Repairs & Improvements	44,070	4.09%	12,820	41.02%
Professional Services	4,350	0.40%	600	16.00%
	<u>\$ 1,077,086</u>	<u>100.00%</u>	<u>\$ (84,787)</u>	<u>-7.30%</u>



Lombard Park District
Fund Summary - Proposed Budget Report
Swimming Pool Fund - 20
Fiscal Year 2024

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
230 Fees & Admissions	\$ 392,346	\$ 606,567	\$ 567,640	\$ 628,357	\$ 628,408	\$ 658,574
240 Rentals	11,640	35,493	61,942	76,947	76,884	87,323
320 Merchandise for Resale	43,097	95,813	89,336	102,479	102,479	102,959
335 Sponsorship	3,000	3,000	3,000	3,000	3,000	3,000
340 Reimbursements & Contracts	17,104	18,642	17,450	-	16,700	17,450
360 Miscellaneous Income	114	(177)	125	(232)	(220)	(50)
410 Program Fees	56,853	79,874	80,051	86,242	86,242	88,340
TOTAL REVENUE	\$ 524,153	\$ 839,211	\$ 819,544	\$ 896,794	\$ 913,494	\$ 957,596
EXPENSE						
510 Employee Expenses	\$ 308,451	\$ 461,004	\$ 458,197	\$ 548,921	\$ 572,654	\$ 530,977
520 Utilities	70,608	98,085	101,718	43,800	97,300	98,810
530 Repairs & Improvements	32,981	33,582	31,250	49,188	51,050	44,070
540 Supplies & Contracts	33,037	29,594	44,130	22,310	37,725	44,886
550 Grounds Supplies	13,280	18,547	23,500	21,180	24,642	26,500
560 Professional Services	2,825	-	3,750	-	-	4,350
610 Marketing & Public Relations	4,763	12,661	15,100	11,086	12,170	15,200
620 Permits & Licenses	1,694	2,073	2,250	2,640	2,640	2,720
630 Merchandise - Cost of Sales	14,052	49,188	52,030	55,140	55,140	58,490
640 Banking & Credit Card Fees	5,654	10,125	12,120	13,176	14,250	16,700
670 Miscellaneous Expense	323	1	-	-	-	-
710 Program Salaries	28,546	37,014	36,637	51,257	51,257	59,868
720 Program Supplies	2,245	1,934	3,700	2,093	2,093	4,050
730 Program Contractual Services	6,743	9,735	9,600	13,618	13,618	11,880
900 Capital Expenditures	17,481	177,515	367,891	314,238	310,335	158,585
TOTAL EXPENSE	\$ 542,684	\$ 941,057	\$ 1,161,873	\$ 1,148,646	\$ 1,244,874	\$ 1,077,086
TOTAL REVENUE	\$ 524,153	\$ 839,211	\$ 819,544	\$ 896,794	\$ 913,494	\$ 957,596
TOTAL EXPENSE	542,684	941,057	1,161,873	1,148,646	1,244,874	1,077,086
Change in Fund Balance	\$ (18,530)	\$ (101,846)	\$ (342,329)	\$ (251,852)	\$ (331,380)	\$ (119,490)

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL SPONSORSHIP								
20-00-00-335-0670	SPONSORSHIP	3,000	3,000	3,000	3,000	3,000	3,000	0%
TOTAL SPONSORSHIP		3,000	3,000	3,000	3,000	3,000	3,000	0%
TOTAL GENERAL		3,000	3,000	3,000	3,000	3,000	3,000	0%
TOTAL REVENUES: GENERAL		3,000	3,000	3,000	3,000	3,000	3,000	0%
FACILITIES REVENUES								
PARADISE BAY FEES & ADMISSIONS								
20-25-60-230-0500	SEASON PASS	140,347	231,103	260,688	220,580	220,580	241,574	(7%)
20-25-60-230-0505	DAILY FEES - RESIDENT	87,882	112,366	105,882	131,276	131,276	134,000	26%
20-25-60-230-0510	DAILY FEES - NON-RESIDENT	164,117	263,097	201,070	276,501	276,552	283,000	40%
TOTAL FEES & ADMISSIONS		392,346	606,566	567,640	628,357	628,408	658,574	16%
RENTALS								
20-25-60-240-0520	GROUP OUTINGS	0	17,668	29,252	39,132	39,069	46,104	57%
20-25-60-240-0535	BIRTHDAY PARTY	0	3,230	9,540	16,266	16,266	18,191	90%
20-25-60-240-0540	PRIVATE RENTALS	11,640	14,595	23,150	21,549	21,549	23,028	0%
TOTAL RENTALS		11,640	35,493	61,942	76,947	76,884	87,323	40%
MERCHANDISE SALES								
20-25-60-320-0600	CONCESSION SALES	42,848	95,182	88,556	101,430	101,430	101,859	15%
20-25-60-320-0605	MERCHANDISE SALES	248	630	780	1,048	1,048	1,100	41%
TOTAL MERCHANDISE SALES		43,096	95,812	89,336	102,478	102,478	102,959	15%
REIMBURSEMENTS & CONTRACTS								
20-25-60-340-0760	REIMBURSEMENT FROM PDRMA	2,405	3,750	3,750	0	2,700	3,750	0%
20-25-60-340-0765	HOTEL & MOTEL GRANT	14,698	14,891	13,700	0	14,000	13,700	0%
TOTAL REIMBURSEMENTS & CONTRACTS		17,103	18,641	17,450	0	16,700	17,450	0%

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
PARADISE BAY								
OTHER INCOME								
20-25-60-360-0855	STATE SALES TAX	60	135	125	138	150	150	20%
20-25-60-360-0860	OVERAGE & SHORTAGE	33	(312)	0	(519)	(519)	(300)	0%
20-25-60-360-0875	MISCELLANEOUS	20	(1)	0	150	150	100	0%
TOTAL OTHER INCOME		113	(178)	125	(231)	(219)	(50)	(140%)
TOTAL PARADISE BAY		464,298	756,334	736,493	807,551	824,251	866,256	17%
TOTAL REVENUES: FACILITIES		464,298	756,334	736,493	807,551	824,251	866,256	17%

PARASIDE BAY
 REVENUES

GENERAL								
PROGRAM FEES								
20-85-00-410-8500	PARENT TOT	1,508	1,916	2,698	3,197	3,197	3,428	27%
20-85-00-410-8505	SPECIAL EVENTS	0	0	400	75	75	2,375	493%
20-85-00-410-8510	SWIM LESSONS - YOUTH	27,717	39,260	40,438	43,354	43,354	41,231	1%
20-85-00-410-8515	SWIM LESSONS - PARENT & TOT	2,715	4,620	3,346	4,990	4,990	5,090	52%
20-85-00-410-8525	SWIM CAMP	0	4,164	1,798	5,401	5,401	3,809	111%
20-85-00-410-8530	SWIM TEAM	17,965	22,940	24,872	24,305	24,305	25,080	0%
20-85-00-410-8535	DIVE TEAM	0	0	0	0	0	2,175	0%
20-85-00-410-8540	DIVING CLASS	0	2,070	999	885	885	952	(4%)
20-85-00-410-8545	WATER EXERCISE	1,907	4,904	5,500	4,035	4,035	4,200	(23%)
20-85-00-410-8565	LIFEGUARD CERTIFICATION	5,040	0	0	0	0	0	0%
TOTAL PROGRAM FEES		56,852	79,874	80,051	86,242	86,242	88,340	10%
TOTAL GENERAL		56,852	79,874	80,051	86,242	86,242	88,340	10%
TOTAL REVENUES: PARASIDE BAY		56,852	79,874	80,051	86,242	86,242	88,340	10%

GENERAL
 EXPENSES

GENERAL								
EMPLOYEE EXPENSES								
20-00-00-510-1000	SALARIES & WAGES FT	74,337	77,919	80,282	62,847	82,713	75,084	(6%)
20-00-00-510-1020	SALARIES & WAGES PT CLERICAL	10,572	23,715	10,080	2,938	2,939	10,080	0%
20-00-00-510-1100	IMRF	8,541	6,999	5,644	4,091	5,815	5,248	(7%)
20-00-00-510-1105	FICA	22,957	34,061	33,554	41,569	43,483	41,152	22%

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
GENERAL EXPENSES								
GENERAL EMPLOYEE EXPENSES								
20-00-00-510-1205	WORKSHOPS & SEMINARS	99	155	200	385	385	300	50%
20-00-00-510-1210	TRAVEL, MEETING & CONFERENCES	225	601	660	463	463	660	0%
20-00-00-510-1225	PROFESSIONAL MEMBERSHIPS	105	314	350	264	264	500	42%
20-00-00-510-1230	MILEAGE REIMBURSEMENT	164	0	100	0	200	200	100%
TOTAL EMPLOYEE EXPENSES		117,000	143,764	130,870	112,557	136,262	133,224	1%
CAPITALS								
20-00-00-900-9000	CAPITALS	17,481	177,514	367,891	314,238	310,335	158,585	(56%)
TOTAL CAPITALS		17,481	177,514	367,891	314,238	310,335	158,585	(56%)
TOTAL GENERAL		134,481	321,278	498,761	426,795	446,597	291,809	(41%)
TOTAL GENERAL		134,481	321,278	498,761	426,795	446,597	291,809	(41%)
FACILITIES EXPENSES								
PARADISE BAY EMPLOYEE EXPENSES								
20-25-60-510-1030	MANAGERS	17,040	32,730	29,856	40,798	40,727	56,746	90%
20-25-60-510-1035	CASHIERS	10,759	18,541	19,274	20,083	20,083	20,787	7%
20-25-60-510-1040	CONCESSIONS	5,851	35,077	36,600	59,392	59,392	37,538	2%
20-25-60-510-1045	MAINTENANCE	2,827	56	0	0	0	0	0%
20-25-60-510-1050	POOL GUARDS	113,571	173,208	173,944	216,515	216,515	207,360	19%
20-25-60-510-1051	LIFEGUARD INSTRUCTOR	3,170	927	8,550	2,999	2,999	4,872	(43%)
20-25-60-510-1052	IN-SERVICE TRAINING	10,789	10,062	10,920	9,093	9,093	11,165	2%
20-25-60-510-1055	ATTENDANTS	23,246	42,686	42,583	82,685	82,685	53,435	25%
20-25-60-510-1200	UNIFORMS	4,192	3,946	5,000	4,793	4,793	5,250	5%
20-25-60-510-1205	WORKSHOPS & SEMINARS	0	0	600	0	100	600	0%
TOTAL EMPLOYEE EXPENSES		191,445	317,233	327,327	436,358	436,387	397,753	21%
UTILITIES								
20-25-60-520-1300	ELECTRICITY	25,453	33,730	34,038	12,612	31,700	31,700	(6%)
20-25-60-520-1305	NATURAL GAS	6,572	22,057	21,679	11,017	20,900	20,900	(3%)
20-25-60-520-1310	WATER & SEWER	33,434	37,437	40,935	16,821	39,000	40,170	(1%)
20-25-60-520-1320	TELEPHONE	1,947	1,649	1,847	936	1,900	1,900	2%

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES EXPENSES								
PARADISE BAY UTILITIES								
20-25-60-520-1330	DSL LINE	3,199	3,210	3,219	2,411	3,800	4,140	28%
TOTAL UTILITIES		70,605	98,083	101,718	43,797	97,300	98,810	(2%)
REPAIRS & IMPROVEMENTS								
20-25-60-530-1400	FACILITY REPAIRS	31,842	24,640	30,000	48,385	50,000	43,020	43%
20-25-60-530-1405	BUILDING	1,092	8,886	1,000	802	1,000	1,000	0%
20-25-60-530-1415	VANDALISM	45	54	250	0	50	50	(80%)
TOTAL REPAIRS & IMPROVEMENTS		32,979	33,580	31,250	49,187	51,050	44,070	41%
SUPPLIES & CONTRACTS								
20-25-60-540-1535	MAINT. OF EQUIPMENT - PLUMBING	409	37	300	1,355	1,400	300	0%
20-25-60-540-1540	MAINTENANCE OF EQUIPMENT-HVAC	0	152	2,500	411	411	2,500	0%
20-25-60-540-1545	MAINT. OF EQUIP.-HEATER/BOILER	355	19	2,000	0	500	2,000	0%
20-25-60-540-1550	MAINTENANCE OF EQUIPMENT-PUMPS	1,984	861	3,500	664	1,200	3,500	0%
20-25-60-540-1555	MAINT. OF EQUIPMENT-CONCESSION	627	186	544	228	438	2,126	290%
20-25-60-540-1565	COMPUTER SUPPLIES & SOFTWARE	0	2,498	2,925	1,342	2,000	2,925	0%
20-25-60-540-1570	OFFICE SUPPLIES	2,550	1,888	2,500	2,015	2,200	2,600	4%
20-25-60-540-1575	JANITORIAL SUPPLIES	4,894	3,825	4,000	5,721	5,712	4,600	15%
20-25-60-540-1585	BUILDING SUPPLIES	14	586	560	600	700	1,300	132%
20-25-60-540-1595	PAINTING SUPPLIES	6,712	471	2,500	1,492	2,500	2,500	0%
20-25-60-540-1610	MECHANICAL & TOOL SUPPLIES	538	351	400	72	400	400	0%
20-25-60-540-1615	SAFETY SUPPLIES	6,386	8,106	5,000	3,504	4,571	5,500	10%
20-25-60-540-1655	MAINT. CONTRACT-SLIDE COATING	5,975	8,200	10,000	0	10,000	10,000	0%
20-25-60-540-1665	MAINT. CONTRACT - COMPUTERS	2,587	2,408	4,136	2,706	3,500	2,670	(35%)
20-25-60-540-1677	INSPECTIONS	0	0	3,265	2,191	2,191	1,965	(39%)
TOTAL SUPPLIES & CONTRACTS		33,031	29,588	44,130	22,301	37,723	44,886	1%
GROUND SUPPLIES								
20-25-60-550-1705	CHLORINE	9,504	13,206	15,000	16,142	16,142	18,000	20%
20-25-60-550-1710	POOL CHEMICALS - OTHER	3,776	5,340	8,500	5,038	8,500	8,500	0%
TOTAL GROUND SUPPLIES		13,280	18,546	23,500	21,180	24,642	26,500	12%

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
PARADISE BAY								
PROFESSIONAL SERVICES								
20-25-60-560-1810	AQUATIC AUDIT	2,825	0	3,750	0	0	4,350	16%
TOTAL PROFESSIONAL SERVICES		2,825	0	3,750	0	0	4,350	16%
MARKETING & PUBLIC RELATIONS								
20-25-60-610-1900	POSTAGE	0	550	600	420	420	600	0%
20-25-60-610-1910	MARKETING & PUBLICITY	2,387	5,185	5,000	3,915	5,000	6,000	20%
20-25-60-610-1915	PRINTING - GENERAL	914	1,622	3,000	1,234	1,234	2,000	(33%)
20-25-60-610-1930	PAID ADVERTISING - DISPLAY	396	1,662	1,900	2,257	2,257	2,500	31%
20-25-60-610-1960	RECOGNITION - EMPLOYEES	1,064	2,421	2,500	1,940	1,940	2,000	(20%)
20-25-60-610-1965	RECOGNITIONS-PUBLIC RELATIONS	0	0	350	0	0	350	0%
20-25-60-610-1980	PHOTO I.D.	0	1,220	1,750	1,318	1,318	1,750	0%
TOTAL MARKETING & PUBLIC RELATIONS		4,761	12,660	15,100	11,084	12,169	15,200	0%
PERMITS & LICENSES								
20-25-60-620-2100	PERMITS & LICENSES	1,694	2,073	2,250	2,639	2,639	2,720	20%
TOTAL PERMITS & LICENSES		1,694	2,073	2,250	2,639	2,639	2,720	20%
MERCHANDISE SALES								
20-25-60-630-0600	CONCESSION COST OF GOODS SOLD	13,917	48,804	51,245	53,645	53,645	56,335	9%
20-25-60-630-0605	MERCHANDISE COST OF GOODS SOLD	134	383	785	1,494	1,494	2,155	174%
TOTAL MERCHANDISE SALES		14,051	49,187	52,030	55,139	55,139	58,490	12%
BANKING & CREDIT CARD FEES								
20-25-60-640-2105	VISA & MASTERCARD	5,361	9,511	10,920	13,143	13,500	15,500	41%
20-25-60-640-2110	BANKING FEES	292	613	1,200	32	750	1,200	0%
TOTAL BANKING & CREDIT CARD FEES		5,653	10,124	12,120	13,175	14,250	16,700	37%
OTHER EXPENSE								
20-25-60-670-2115	MISCELLANEOUS EXPENSE	322	1	0	0	0	0	0%
TOTAL OTHER EXPENSE		322	1	0	0	0	0	0%
TOTAL PARADISE BAY		370,646	571,075	613,175	654,860	731,299	709,479	15%
TOTAL FACILITIES		370,646	571,075	613,175	654,860	731,299	709,479	15%
PARASIDE BAY EXPENSES								

FUND: PARADISE BAY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
PARADISE BAY								
GENERAL								
PROGRAM SALARIES								
20-85-00-710-8505	SPECIAL EVENTS	0	0	0	445	445	500	0%
20-85-00-710-8510	SWIM LESSONS - YOUTH	19,373	25,528	24,313	36,378	36,378	41,030	68%
20-85-00-710-8530	SWIM TEAM	8,812	9,606	10,674	12,832	12,832	14,886	39%
20-85-00-710-8535	DIVE TEAM	0	108	0	0	0	1,152	0%
20-85-00-710-8540	DIVING CLASS	0	440	450	280	280	540	20%
20-85-00-710-8545	WATER EXERCISE	360	1,330	1,200	1,320	1,320	1,760	46%
TOTAL PROGRAM SALARIES		28,545	37,012	36,637	51,255	51,255	59,868	63%
PROGRAM SUPPLIES								
20-85-00-720-8505	SPECIAL EVENTS	0	90	1,000	966	966	1,250	25%
20-85-00-720-8510	SWIM LESSONS	597	1,099	1,000	428	428	1,000	0%
20-85-00-720-8530	SWIM TEAM	1,647	744	1,700	696	696	1,700	0%
20-85-00-720-8535	DIVE TEAM	0	0	0	0	0	100	0%
TOTAL PROGRAM SUPPLIES		2,244	1,933	3,700	2,090	2,090	4,050	9%
PROGRAM CONTRACTUAL								
20-85-00-730-8550	LIFEGUARD TRAINING	1,600	0	1,500	3,847	3,847	1,500	0%
20-85-00-730-8565	LIFEGUARD CERTIFICATION	5,143	9,735	8,100	9,770	9,770	10,380	28%
TOTAL PROGRAM CONTRACTUAL		6,743	9,735	9,600	13,617	13,617	11,880	23%
TOTAL GENERAL		37,532	48,680	49,937	66,962	66,962	75,798	51%
TOTAL PARADISE BAY		37,532	48,680	49,937	66,962	66,962	75,798	51%
TOTAL FUND REVENUES & BEG. BALANCE		524,150	839,208	819,544	896,793	913,493	957,596	16%
TOTAL FUND EXPENSES		542,659	941,033	1,161,873	1,148,617	1,244,858	1,077,086	(7%)
FUND SURPLUS (DEFICIT)		(18,509)	(101,825)	(342,329)	(251,824)	(331,365)	(119,490)	(65%)

**Lombard Park District
2024 Proposed Budget
Madison Meadow Athletic Center – 25**

MMAC	12/31/2020	12/31/2021	12/31/2022	10/27/2023	Estimated 2023	Proposed 2024
Annual Membership Types	1,243	1,404	1,696	1,909	1,925	1,980
Unlimited Group Fitness	152	198	253	303	310	330
Total Members	2,313	2,517	2,992	3,280	3,320	3,430

Staff is operating the Madison Meadow Athletic Center as a revenue-generating facility. In 2022, MMAC revenues totaled \$616,617 and expenses totaled \$604,991. Projected revenues for 2023 are \$750,365 with projected expenses of \$653,965. The proposed 2024 budget includes total revenues of \$787,785 and total expenses of \$679,252.

Overall, membership is stable, with maintaining over 3,200 members for most of 2023. When preparing the 2024 budget, staff is planning for 1,980 annual memberships and 3,430 members. There was a 5% fee increase for memberships in 2022. There was no proposed fee increase for annual memberships in 2023 and again in 2024, however, Unlimited Group Fitness will increase by \$1 in 2024. There was a \$1 fee increase for daily fees and open gym in 2023, with no proposed increase in 2024. The total proposed 2024 revenue for Memberships (0500), Daily Fees, (0505), and Open Gym (0510) is \$633,500, a 20% increase from the 2023 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 \$44,000 of revenue in 2024. 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 40 to 50 Group Fitness



classes offered per week. 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 2024 is budgeted at \$95,125. There is a proposed increase for 2024 from \$11 to \$12 per month to add unlimited fitness classes to an annual membership. Staff costs are the largest expense for programming, followed by supplies and equipment.

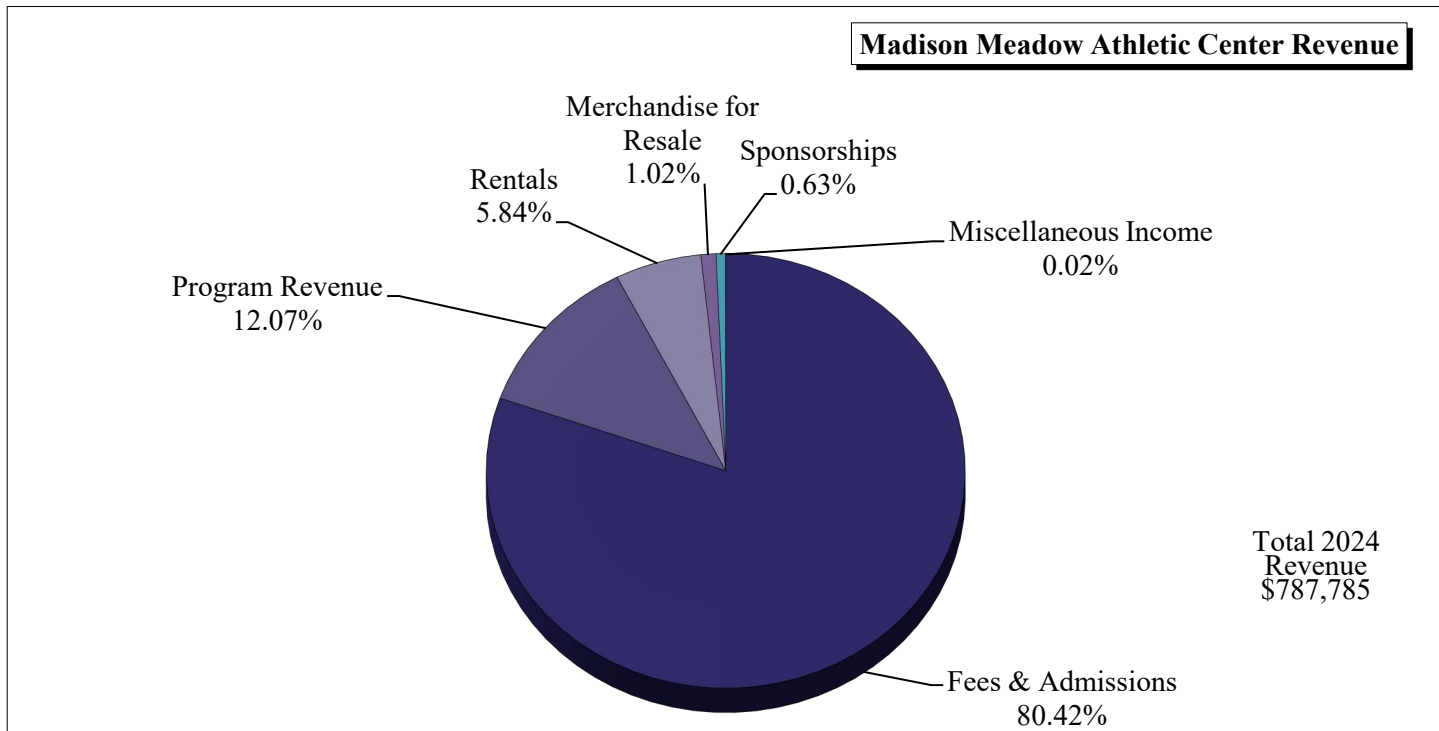
As the expense area is reviewed, salary and wages account for the largest portion. The employee expenses include front desk staff, facility attendants, fitness staff, and a facility manager. The 2024 budget continues to reflect one full-time staff member (Facility Manager) in addition to part-time staff. Management will continuously monitor memberships and create 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.

The MMAC continues to see a recovery in enrollment and add members compared to the previous three years. Continued growth is expected in 2024.



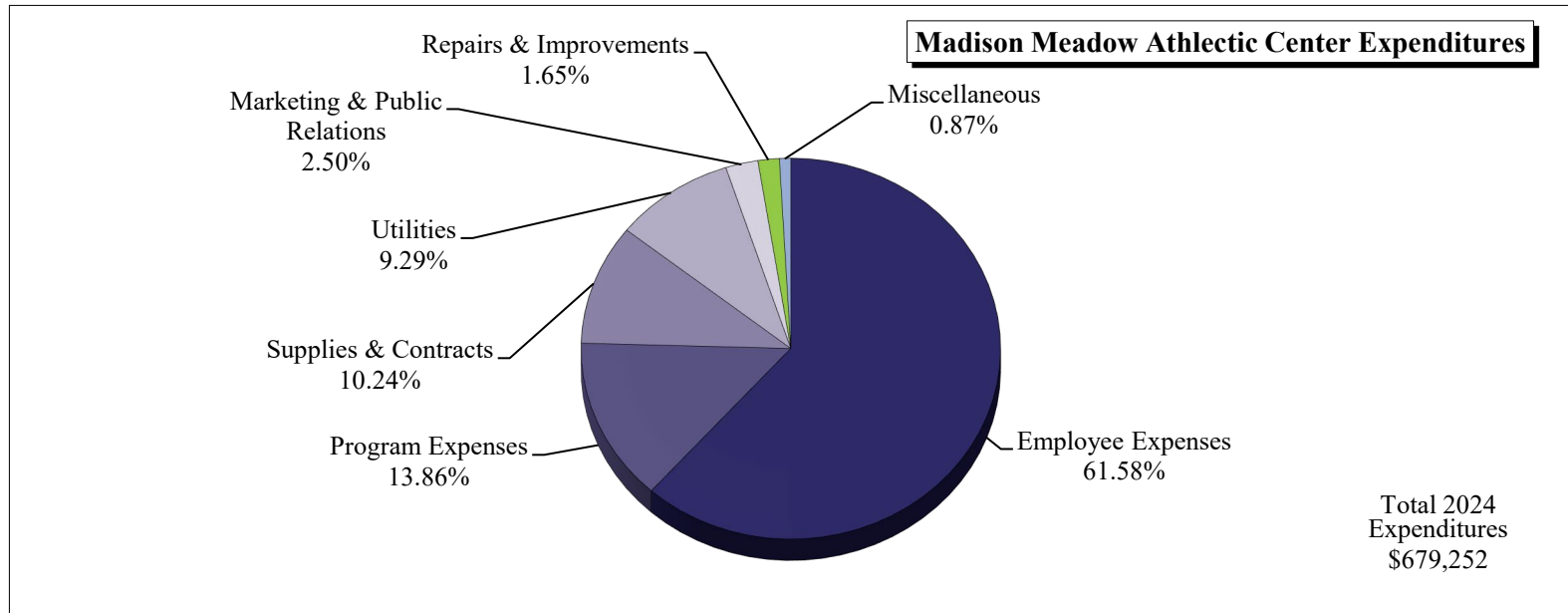
**LOMBARD PARK DISTRICT
MADISON MEADOW ATHLETIC CENTER REVENUE
PROPOSED BUDGET 2024**

Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Fees & Admissions	\$ 633,500	80.42%	\$ 109,740	20.95%
Program Revenue	\$ 95,125	12.07%	\$ (355)	-0.37%
Rentals	\$ 46,000	5.84%	\$ 6,000	15.00%
Merchandise for Resale	8,000	1.02%	\$ 1,000	14.29%
Sponsorships	5,000	0.63%	\$ -	N/A
Miscellaneous Income	160	0.02%	-	N/A
	\$ 787,785	100.00%	\$ 116,385	17.33%



**LOMBARD PARK DISTRICT
MADISON MEADOW ATHLETIC CENTER EXPENDITURES
PROPOSED BUDGET 2024**

Expense	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Employee Expenses	\$ 418,286	61.58%	\$ 2,722	0.66%
Program Expenses	94,149	13.86%	9,860	11.70%
Supplies & Contracts	69,582	10.24%	(469)	-0.67%
Utilities	63,132	9.29%	(4,869)	-7.16%
Marketing & Public Relations	17,000	2.50%	1,400	8.97%
Repairs & Improvements	11,175	1.65%	2,675	31.47%
Miscellaneous	5,928	0.87%	388	N/A
	<u>\$ 679,252</u>	<u>100.00%</u>	<u>\$ 11,707</u>	<u>1.75%</u>



Lombard Park District
Fund Summary - Proposed Budget Report
Madison Meadow Athletic Center - 25
Fiscal Year 2024

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
230 Fees & Admissions	\$ 376,242	\$ 494,005	\$ 523,760	\$ 467,940	\$ 610,500	\$ 633,500
240 Rentals	\$ 25,110	46,449	40,000	40,026	46,000	46,000
320 Merchandise for Resale	\$ 4,681	7,896	7,000	6,180	8,000	8,000
335 Sponsorships	\$ 5,400	5,000	5,000	6,100	6,100	5,000
360 Miscellaneous Income	\$ 72	224	160	30	60	160
410 Program Fees	\$ 46,781	63,044	95,480	66,965	81,705	95,125
TOTAL REVENUE	\$ 458,286	\$ 616,619	\$ 671,400	\$ 587,241	\$ 752,365	\$ 787,785
EXPENSE						
510 Employee Expenses	\$ 284,644	\$ 360,197	\$ 415,564	\$ 339,265	\$ 396,467	\$ 418,286
520 Utilities	57,607	67,569	68,001	33,265	64,000	63,132
530 Repairs & Improvements	6,956	15,770	8,500	9,933	10,500	11,175
540 Supplies & Contracts	39,680	66,244	70,051	42,858	71,064	69,582
610 Marketing & Public Relations	11,057	15,037	15,600	12,547	16,038	17,000
630 Merchandise - Cost of Sales	2,177	4,409	4,800	3,636	4,800	5,400
640 Banking & Credit Card Fees	200	421	720	19	450	500
670 Miscellaneous Expense	20	20	20	28	28	28
710 Program Salaries	53,409	72,823	80,539	73,115	87,368	90,399
720 Program Supplies	2,164	2,521	3,750	1,480	3,250	3,750
TOTAL EXPENSE	\$ 457,912	\$ 605,011	\$ 667,545	\$ 516,145	\$ 653,965	\$ 679,252
TOTAL REVENUE	\$ 458,286	\$ 616,619	\$ 671,400	\$ 587,241	\$ 752,365	\$ 787,785
TOTAL EXPENSE	457,912	605,011	667,545	516,145	653,965	679,252
Change in Fund Balance	\$ 374	\$ 11,608	\$ 3,855	\$ 71,096	\$ 98,400	\$ 108,533

FUND: MADISON MEADOW ATHLETIC CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL SPONSORSHIP								
25-00-00-335-0670	SPONSORSHIP	5,400	5,000	5,000	6,100	6,100	5,000	0%
TOTAL SPONSORSHIP		5,400	5,000	5,000	6,100	6,100	5,000	0%
TOTAL GENERAL		5,400	5,000	5,000	6,100	6,100	5,000	0%
TOTAL REVENUES: GENERAL		5,400	5,000	5,000	6,100	6,100	5,000	0%
FACILITIES REVENUES								
RECREATION CENTER FEES & ADMISSIONS								
25-25-95-230-0500	MEMBERSHIPS	358,540	447,732	474,260	424,139	560,000	575,000	21%
25-25-95-230-0505	DAILY FEES	4,156	10,529	12,000	7,528	10,500	10,500	(12%)
25-25-95-230-0510	OPEN GYM	13,545	35,744	37,500	36,272	40,000	48,000	28%
TOTAL FEES & ADMISSIONS		376,241	494,005	523,760	467,939	610,500	633,500	20%
RENTALS								
25-25-95-240-0540	PRIVATE RENTALS	25,110	46,449	40,000	40,026	46,000	46,000	15%
TOTAL RENTALS		25,110	46,449	40,000	40,026	46,000	46,000	15%
MERCHANDISE FOR RESALE								
25-25-95-320-0600	CONCESSION SALES	4,681	7,895	7,000	6,179	8,000	8,000	14%
TOTAL MERCHANDISE FOR RESALE		4,681	7,895	7,000	6,179	8,000	8,000	14%
OTHER INCOME								
25-25-95-360-0855	STATE SALES TAX	5	9	10	8	10	10	0%
25-25-95-360-0860	OVERAGE & SHORTAGE	65	215	150	21	50	150	0%
TOTAL OTHER INCOME		70	224	160	29	60	160	0%
TOTAL RECREATION CENTER		406,102	548,573	570,920	514,173	664,560	687,660	20%
TOTAL REVENUES: FACILITIES		406,102	548,573	570,920	514,173	664,560	687,660	20%
FITNESS REVENUES								

FUND: MADISON MEADOW ATHLETIC CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FITNESS								
GENERAL								
PROGRAM FEES								
25-80-00-410-8065	UNLIMITED FITNESS PASS	17,979	25,793	32,340	28,118	35,000	41,760	29%
25-80-00-410-8070	GROUP FITNESS DAILY	812	1,168	2,700	1,033	1,600	1,800	(33%)
25-80-00-410-8075	GROUP FITNESS REGISTRATION	12,272	12,722	23,625	9,605	9,605	10,150	(57%)
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	2,323	8,800	5,475	7,500	11,800	34%
25-80-00-410-8200	NUTRITION	0	144	0	0	0	0	0%
25-80-00-410-8455	PERSONAL TRAINER	15,716	20,894	27,015	22,733	28,000	28,615	5%
TOTAL PROGRAM FEES		46,779	63,044	95,480	66,964	81,705	95,125	0%
TOTAL GENERAL		46,779	63,044	95,480	66,964	81,705	95,125	0%
TOTAL REVENUES: FITNESS		46,779	63,044	95,480	66,964	81,705	95,125	0%
GENERAL								
EXPENSES								
GENERAL								
EMPLOYEE EXPENSES								
25-00-00-510-1000	SALARIES & WAGES FT	57,765	65,730	63,610	50,072	64,115	67,187	5%
25-00-00-510-1100	IMRF	6,696	6,220	6,437	3,270	4,507	4,696	(27%)
25-00-00-510-1105	FICA	23,466	29,363	34,517	26,855	27,595	29,114	(15%)
25-00-00-510-1220	IN-HOUSE TRAINING	0	0	500	491	500	500	0%
25-00-00-510-1230	MILEAGE REIMBURSEMENT	0	0	540	74	150	300	(44%)
TOTAL EMPLOYEE EXPENSES		87,927	101,313	105,604	80,762	96,867	101,797	(3%)
TOTAL GENERAL		87,927	101,313	105,604	80,762	96,867	101,797	(3%)
TOTAL GENERAL		87,927	101,313	105,604	80,762	96,867	101,797	(3%)
FACILITIES								
EXPENSES								
RECREATION CENTER								
EMPLOYEE EXPENSES								
25-25-95-510-1015	SALARIES & WAGES PT BUILDINGS	66,850	85,725	84,768	75,494	84,500	88,870	4%
25-25-95-510-1020	SALARIES & WAGES PT CLERICAL	128,812	163,900	187,792	170,407	200,000	207,152	10%
25-25-95-510-1025	OVERTIME	0	0	500	0	0	0	(100%)
25-25-95-510-1030	BABYSITTING	0	6,434	34,000	10,020	12,100	17,367	(48%)
25-25-95-510-1200	UNIFORMS	1,052	2,821	2,900	2,578	3,000	3,100	6%
TOTAL EMPLOYEE EXPENSES		196,714	258,880	309,960	258,499	299,600	316,489	2%

FUND: MADISON MEADOW ATHLETIC CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
RECREATION CENTER								
UTILITIES								
25-25-95-520-1300	ELECTRICITY	35,651	40,523	38,978	18,420	38,700	38,700	0%
25-25-95-520-1305	NATURAL GAS	5,226	9,475	7,662	3,319	6,200	6,200	(19%)
25-25-95-520-1310	WATER & SEWER	3,457	5,332	7,075	2,193	5,100	5,200	(26%)
25-25-95-520-1320	TELEPHONE	6,692	6,228	7,986	4,931	7,400	6,300	(21%)
25-25-95-520-1330	DSL LINE	6,578	6,007	6,300	4,400	6,600	6,732	6%
TOTAL UTILITIES		57,604	67,565	68,001	33,263	64,000	63,132	(7%)
REPAIRS & IMPROVEMENTS								
25-25-95-530-1400	FACILITY REPAIRS	6,955	15,715	7,500	9,920	10,000	10,175	35%
25-25-95-530-1415	VANDALISM	0	54	1,000	12	500	1,000	0%
TOTAL REPAIRS & IMPROVEMENTS		6,955	15,769	8,500	9,932	10,500	11,175	31%
SUPPLIES & CONTRACTS								
25-25-95-540-1515	MAINT. OF EQUIPMENT	0	0	1,000	0	1,000	1,000	0%
25-25-95-540-1520	MAINT. OF EQUIPMENT - OFFICE	0	0	500	0	500	500	0%
25-25-95-540-1540	MAINT. OF EQUIPMENT - HVAC	4,472	2,186	5,000	4,378	5,000	5,000	0%
25-25-95-540-1542	MAINT. OF EQUIPMENT - ELEVATOR	3,719	4,264	9,120	2,295	9,120	5,500	(39%)
25-25-95-540-1543	FITNESS EQUIPMENT	211	9,392	1,500	1,046	1,500	1,500	0%
25-25-95-540-1565	COMPUTER SUPPLIES & SOFTWARE	4,018	4,081	4,300	3,579	4,300	4,492	4%
25-25-95-540-1570	OFFICE SUPPLIES	2,104	2,733	3,280	3,029	3,280	3,280	0%
25-25-95-540-1575	JANITORIAL SUPPLIES	10,331	16,105	14,900	11,586	16,000	18,800	26%
25-25-95-540-1585	BUILDING SUPPLIES	4,317	6,991	3,500	4,913	4,913	3,750	7%
25-25-95-540-1590	SIDEWALK SALT	581	945	650	0	650	650	0%
25-25-95-540-1610	MECHANICAL & TOOL SUPPLIES	145	40	150	0	150	150	0%
25-25-95-540-1615	SAFETY SUPPLIES	80	159	1,500	223	1,000	1,500	0%
25-25-95-540-1625	MINOR OFFICE EQUIPMENT	119	0	1,500	373	1,500	1,500	0%
25-25-95-540-1665	MAINT. CONTRACT - COMPUTERS	2,916	3,149	4,568	3,119	4,000	3,250	(28%)
25-25-95-540-1667	MAINT. CONTRACT - FITNESS	5,741	15,403	14,500	5,732	14,000	14,500	0%
25-25-95-540-1675	SECURITY ALARM MONITORING	918	790	2,250	840	2,250	2,250	0%
25-25-95-540-1677	INSPECTIONS	0	0	1,833	1,739	1,900	1,960	6%
TOTAL SUPPLIES & CONTRACTS		39,672	66,238	70,051	42,852	71,063	69,582	0%
MARKETING & PUBLIC RELATIONS								
25-25-95-610-1900	POSTAGE	0	843	1,000	803	803	1,000	0%
25-25-95-610-1910	MARKETING & PUBLICITY	4,147	4,586	5,000	4,990	5,000	6,000	20%
25-25-95-610-1915	PRINTING - GENERAL	943	5,023	3,600	1,218	3,600	3,500	(2%)

FUND: MADISON MEADOW ATHLETIC CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
EXPENSES								
RECREATION CENTER								
MARKETING & PUBLIC RELATIONS								
25-25-95-610-1930	PAID ADVERTISING	4,966	2,556	4,000	3,305	4,000	4,000	0%
25-25-95-610-1970	COMMUNITY RELATIONS	1,000	60	0	634	634	500	0%
25-25-95-610-1980	PHOTO I.D.	0	1,967	2,000	1,595	2,000	2,000	0%
TOTAL MARKETING & PUBLIC RELATIONS		11,056	15,035	15,600	12,545	16,037	17,000	8%
CONCESSION SALES								
25-25-95-630-0600	COST OF GOOD SOLD CONCESSIONS	2,177	4,408	4,800	3,636	4,800	5,400	12%
TOTAL CONCESSION SALES		2,177	4,408	4,800	3,636	4,800	5,400	12%
BANKING & CREDIT CARD FEES								
25-25-95-640-2110	BANKING FEES	199	420	720	19	450	500	(30%)
TOTAL BANKING & CREDIT CARD FEES		199	420	720	19	450	500	(30%)
OTHER EXPENSE								
25-25-95-670-2115	MISCELLANEOUS EXPENSE	0	20	20	27	27	28	40%
TOTAL OTHER EXPENSE		0	20	20	27	27	28	40%
TOTAL RECREATION CENTER		314,377	428,335	477,652	360,773	466,477	483,306	1%
TOTAL FACILITIES		314,377	428,335	477,652	360,773	466,477	483,306	1%
FITNESS								
EXPENSES								
GENERAL								
PROGRAM SALARIES								
25-80-00-710-8080	MMAC SPECIAL EVENTS	0	0	780	0	0	780	0%
25-80-00-710-8090	MMAC PICKLEBALL	0	0	1,920	1,590	1,920	2,670	39%
25-80-00-710-8200	NUTRITION	31	0	0	0	0	0	0%
25-80-00-710-8450	GROUP FITNESS	42,262	58,963	55,100	54,395	62,709	64,210	16%
25-80-00-710-8455	PERSONAL TRAINER	11,115	13,859	22,739	17,129	22,739	22,739	0%
TOTAL PROGRAM SALARIES		53,408	72,822	80,539	73,114	87,368	90,399	12%

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Lombard Park District
 DETAILED BUDGET REPORT

FUND: MADISON MEADOW ATHLETIC CENTER

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FITNESS								
GENERAL								
PROGRAM SUPPLIES								
25-80-00-720-8080	MMAC SPECIAL EVENTS	0	0	500	0	0	500	0%
25-80-00-720-8090	MMAC PICKLEBALL	0	0	750	464	750	750	0%
25-80-00-720-8450	GROUP FITNESS	2,163	2,521	2,500	1,015	2,500	2,500	0%
TOTAL PROGRAM SUPPLIES		2,163	2,521	3,750	1,479	3,250	3,750	0%
TOTAL GENERAL		55,571	75,343	84,289	74,593	90,618	94,149	11%
TOTAL FITNESS		55,571	75,343	84,289	74,593	90,618	94,149	11%
TOTAL FUND REVENUES & BEG. BALANCE		458,281	616,617	671,400	587,237	752,365	787,785	17%
TOTAL FUND EXPENSES		457,875	604,991	667,545	516,128	653,962	679,252	1%
FUND SURPLUS (DEFICIT)		406	11,626	3,855	71,109	98,403	108,533	715%

**Lombard Park District
2024 Proposed Budget
Lombard Golf Course – 30**

Performance Measures

	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Proposed 2024
Number of Rounds	22,667	24,690	25,682	29,700	29,000
Revenue Per Round	\$ 22.16	\$ 23.98	\$ 24.95	\$ 24.39	\$ 25.07
Cost Per Round	\$ 20.25	\$ 22.06	\$ 22.59	\$ 21.09	\$ 24.22

Performance Objectives:

1. Offer a nine hole golf course that is open April-October that generates at least 24,000+ 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.

Lombard Golf Course enjoyed a tremendous 2023 season. Rounds increased for the fourth consecutive year. The course hosted 22,667 rounds in 2020, 24,690 rounds in 2021, and 25,682 rounds in 2022. The course is on pace to finish at 29,700 rounds in 2023.

The course opened for the 2023 season on March 21. Rounds started off slow in March, picked up in April, and took off in May through the rest 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 on the course following rain events. Staff regularly receives positive feedback on course conditions and overall recovery of the course after inclement weather. The course has not flooded over the last three seasons, following the three floods that occurred in the spring of 2020.



The following three paragraphs are repeated from recent budgets in order to summarize rebranding efforts over the last several years. 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 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 removed in the 2021 budget. While the full remodeling of the clubhouse has remained on hold, improvements were made between 2020-2023, 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 2024. Additional details will be included in the 2024 marketing plan.

Staff is proposing that all daily fees (0505) for residents and non-residents remain the same in 2024, following a \$1 increase in 2023. The last fee increase prior to 2023 was in 2015, with the exception of the mid-day special that increased from \$10 to \$11 in 2022. A resident round of golf will be \$17 on a weekday and \$20 on a weekend. Staff is proposing a \$1 increase per rider for Gas Carts (0580). The cost is proposed at \$12 per rider. There is also a proposed surcharge of \$5 per rider for individuals who request a single-rider cart when they are in group play with the option to take a double-rider cart. Overall, staff is estimating 29,700 rounds in 2023 and budgeted for 29,000 rounds in 2024.

With the ongoing success of the golf course and the assumption that next season will result in 29,000+ golf rounds, the marketing department was once again able to secure a \$3,000 facility sponsorship for Lombard Golf Course.

Group Class Lessons (8700) had 93 participants in the Sticks for Kids program in 2023, 85 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. This program will remain in 8710 and has been renamed *Golf Lessons Trev*

Williams. Additional clinics and lessons were added by Golf Done Right. This program can be found under 8720 under the heading *Golf Done Right Programming* in the 2024 budget.

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.

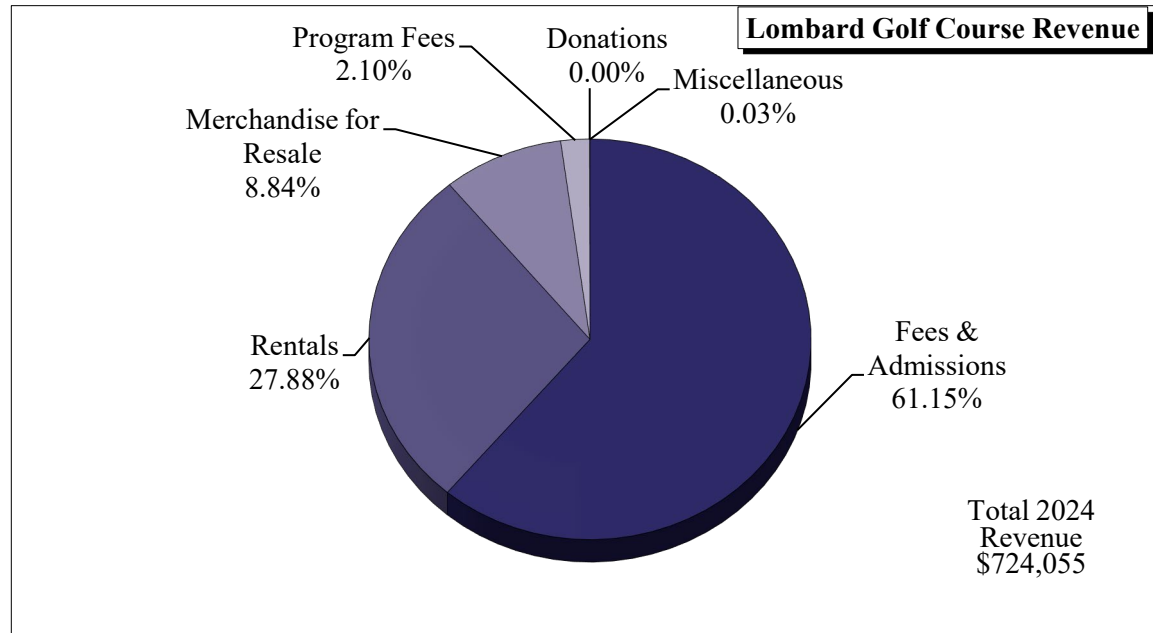
The proposed 2024 salaries & wages full-time (1000) include 4.8% of the indirect wages and benefits for administrative staff members who help oversee the golf course. This section also accounts for a change from one part-time grounds staff to full-time, resulting in a reduction in part-time grounds maintenance (1070). In 2024, the Board of Park Commissioners approved moving the cost of the health benefits of the two full-time golf course employees to the Recreation Fund thereby eliminating the budget in the benefit accounts (1110, 1115, 1120, 1125). Part-time wages for cashiers (1035) and starters (1060) are expected to increase with the increase in minimum wage slated for January 1, 2024.

Capital projects for 2023 included the purchase of a gator utility vehicle and tractor. Capital projects for 2024 include the purchase of a beverage cart, a greens aerator, and nine golf carts. The golf carts were requested as a B priority in 2023 with the intent to purchase in 2024, as lead times on carts are over a year. These expenses are reflected in the 2024 capital projects section.



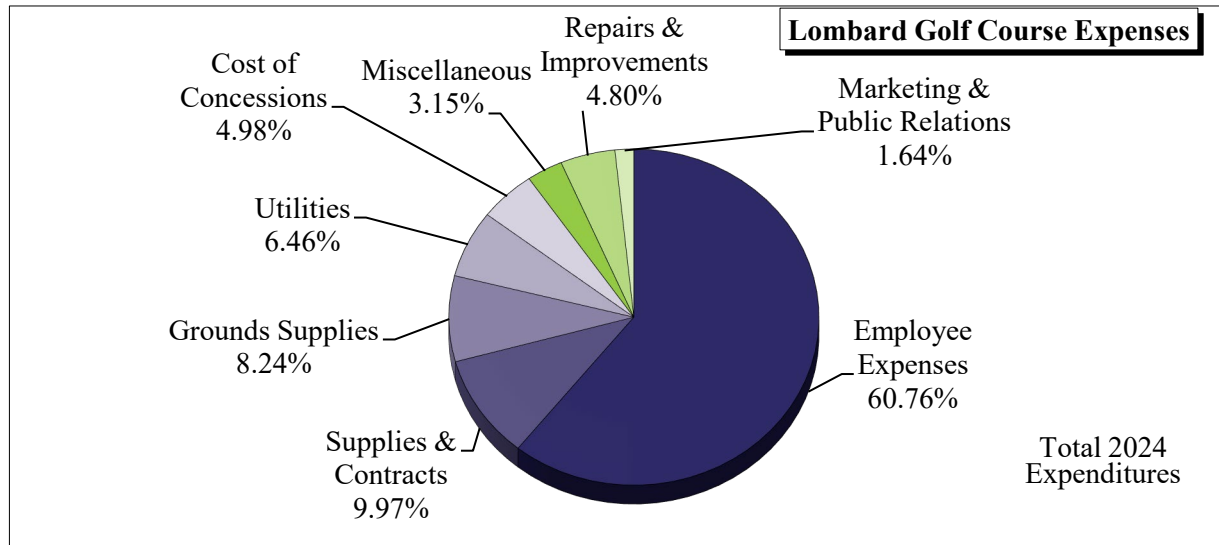
**LOMBARD PARK DISTRICT
LOMBARD GOLF COURSE REVENUE
PROPOSED BUDGET 2024**

Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Fees & Admissions	\$ 442,790	61.15%	\$ 37,067	9.14%
Rentals	201,845	27.88%	32,845	19.43%
Merchandise for Resale	64,000	8.84%	12,100	23.31%
Program Fees	15,200	2.10%	2,600	20.63%
Donations	-	0.00%	(3,000)	N/A
Miscellaneous	220	0.03%	-	0.00%
	\$ 724,055	100.00%	\$ 81,612	12.70%



**LOMBARD PARK DISTRICT
LOMBARD GOLF COURSE EXPENSES
PROPOSED BUDGET 2024**

Expense	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Employee Expenses	\$ 390,634	59.80%	\$ 11,342	2.99%
Supplies & Contracts	64,079	9.81%	6,954	12.17%
Grounds Supplies	53,000	8.11%	10,500	24.71%
Utilities	41,550	6.36%	8,512	25.76%
Cost of Concessions	32,000	4.90%	8,000	33.33%
Repairs & Improvements	20,250	3.10%	-	0.00%
Miscellaneous	30,860	4.72%	10,956	55.04%
Marketing & Public Relations	10,550	1.62%	(810)	-7.13%
Program Expense	10,285	1.57%	7,630	34.80%
	<u>\$ 653,208</u>	<u>100.00%</u>	<u>\$ 55,454</u>	<u>9.76%</u>



**Lombard Park District
Fund Summary - Proposed Budget Report
Golf Course Fund - 30
Fiscal Year 2024**

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024	
REVENUE							
230	Fees & Admissions	377,522	397,092	405,723	446,485	453,606	442,790
240	Rentals	166,365	177,369	169,000	187,459	190,955	201,845
320	Merchandise for Resale	42,885	56,371	51,900	62,470	63,400	64,000
335	Sponsorships	-	-	3,000	3,000	3,000	-
360	Miscellaneous Income	186	167	220	115	125	220
410	Program Fees	5,190	9,874	12,600	13,370	13,270	15,200
	TOTAL REVENUE	\$ 592,149	\$ 640,873	\$ 642,443	\$ 712,898	\$ 724,356	\$ 724,055
EXPENSE							
510	Employee Expenses	\$ 347,020	\$ 366,830	\$ 379,292	\$ 314,079	\$ 383,417	\$ 390,634
520	Utilities	31,775	32,221	33,038	21,068	36,700	41,550
530	Repairs & Improvements	41,483	27,139	20,250	13,300	18,565	20,250
540	Supplies & Contracts	49,571	52,517	57,125	50,519	56,854	64,079
550	Grounds Supplies	34,913	42,091	42,500	51,126	51,126	53,000
610	Marketing & Public Relations	2,570	6,383	11,360	6,456	9,100	10,550
630	Merchandise - Cost of Sales	14,536	25,553	24,000	33,276	34,280	32,000
640	Banking & Credit Card Fees	16,502	17,691	17,906	18,301	26,450	28,500
670	Miscellaneous Expense	2,875	3,166	1,998	1,957	2,358	2,360
720	Program Supplies	-	381	500	-	-	600
730	Program Contractual Services	3,432	6,134	7,130	7,390	7,390	9,685
	TOTAL EXPENSE	\$ 544,678	\$ 580,105	\$ 595,099	\$ 517,472	\$ 626,240	\$ 653,208
	TOTAL REVENUE	\$ 592,149	\$ 640,873	\$ 642,443	\$ 712,898	\$ 724,356	\$ 724,055
	TOTAL EXPENSE	544,678	580,105	595,099	517,472	626,240	653,208
	Change in Fund Balance	\$ 47,471	\$ 60,768	\$ 47,344	\$ 195,426	\$ 98,116	\$ 70,847

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- 2023 PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL SPONSORSHIP								
30-00-00-335-0670	SPONSORSHIP	0	0	3,000	3,000	3,000	0	(100%)
TOTAL SPONSORSHIP		0	0	3,000	3,000	3,000	0	(100%)
TOTAL GENERAL		0	0	3,000	3,000	3,000	0	(100%)
TOTAL REVENUES: GENERAL		0	0	3,000	3,000	3,000	0	(100%)
FACILITIES REVENUES								
LOMBARD GOLF - CLUBHOUSE FEES & ADMISSIONS								
30-25-90-230-0505	DAILY FEES - RESIDENT	341,534	363,795	365,000	400,784	407,000	394,790	8%
30-25-90-230-0525	GOLF LEAGUES	26,769	28,993	29,647	37,106	37,106	37,000	24%
30-25-90-230-0530	GOLF OUTINGS	9,219	4,303	11,076	8,594	9,500	11,000	0%
TOTAL FEES & ADMISSIONS		377,522	397,091	405,723	446,484	453,606	442,790	9%
RENTALS								
30-25-90-240-0545	RENTAL INCOME	983	2,387	3,500	2,707	2,500	3,500	0%
30-25-90-240-0570	CLUBS	885	1,935	1,700	1,185	1,555	1,800	5%
30-25-90-240-0575	BALLS USED IN DRIVING AREA	1,081	1,368	1,300	1,859	1,900	2,000	53%
30-25-90-240-0580	GAS CARTS	159,806	166,329	158,000	177,254	180,500	190,000	20%
30-25-90-240-0585	HAND CARTS	3,609	5,350	4,500	4,453	4,500	4,545	1%
TOTAL RENTALS		166,364	177,369	169,000	187,458	190,955	201,845	19%
MERCHANDISE SALES								
30-25-90-320-0600	CONCESSION SALES	38,250	48,240	45,000	54,189	55,000	55,000	22%
30-25-90-320-0605	MERCHANDISE SALES	4,634	8,130	6,900	8,280	8,400	9,000	30%
TOTAL MERCHANDISE SALES		42,884	56,370	51,900	62,469	63,400	64,000	23%
OTHER INCOME								
30-25-90-360-0855	STATE SALES TAX	60	87	75	72	75	75	0%
30-25-90-360-0860	OVERAGE & SHORTAGE	57	73	95	42	50	95	0%
30-25-90-360-0875	MISCELLANEOUS	68	6	50	0	0	50	0%
TOTAL OTHER INCOME		185	166	220	114	125	220	0%
TOTAL LOMBARD GOLF - CLUBHOUSE		586,955	630,996	626,843	696,525	708,086	708,855	13%

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
TOTAL REVENUES: FACILIITIES		586,955	630,996	626,843	696,525	708,086	708,855	13%
LOMBARD GOLF COURSE REVENUES								
GENERAL PROGRAM FEES								
30-90-00-410-8700	STICKS FOR KIDS	5,190	6,850	7,800	6,760	6,760	6,900	(11%)
30-90-00-410-8705	TOURNAMENTS	0	840	1,300	0	0	1,300	0%
30-90-00-410-8710	GOLF LESSONS TREV WILLIAMS	0	2,184	3,500	6,610	6,510	2,500	(28%)
30-90-00-410-8720	GOLF DONE RIGHT PROGRAMMING	0	0	0	0	0	4,500	0%
TOTAL PROGRAM FEES		5,190	9,874	12,600	13,370	13,270	15,200	20%
TOTAL GENERAL		5,190	9,874	12,600	13,370	13,270	15,200	20%
TOTAL REVENUES: LOMBARD GOLF COURSE		5,190	9,874	12,600	13,370	13,270	15,200	20%
GENERAL EXPENSES								
GENERAL EMPLOYEE EXPENSES								
30-00-00-510-1000	SALARIES & WAGES FT	134,087	139,537	142,431	111,086	144,057	195,760	37%
30-00-00-510-1025	OVERTIME	12,052	12,578	13,500	6,678	9,000	16,500	22%
30-00-00-510-1100	IMRF	21,274	18,336	13,239	9,916	12,886	13,797	4%
30-00-00-510-1105	FICA	21,449	22,771	23,959	19,072	24,560	26,735	11%
30-00-00-510-1110	MEDICAL INSURANCE PREMIUM	21,348	21,090	22,146	16,609	22,146	0	(100%)
30-00-00-510-1115	EAP	79	75	72	54	72	0	(100%)
30-00-00-510-1120	LIFE INSURANCE	328	352	372	271	360	0	(100%)
30-00-00-510-1125	DENTAL INSURANCE	918	913	923	692	923	0	(100%)
30-00-00-510-1200	UNIFORMS	615	794	1,100	829	829	1,300	18%
30-00-00-510-1210	WORKSHOPS & SEMINARS	0	0	200	55	450	200	0%
30-00-00-510-1225	PROFESSIONAL MEMBERSHIPS	40	333	750	150	150	750	0%
TOTAL EMPLOYEE EXPENSES		212,190	216,779	218,692	165,412	215,433	255,042	16%
MARKETING & PUBLIC RELATIONS								
30-00-00-610-1960	RECOGNITION - EMPLOYEES	630	1,379	550	829	2,600	1,500	172%
TOTAL MARKETING & PUBLIC RELATIONS		630	1,379	550	829	2,600	1,500	172%
TOTAL GENERAL		212,820	218,158	219,242	166,241	218,033	256,542	17%
TOTAL GENERAL		212,820	218,158	219,242	166,241	218,033	256,542	17%

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
EXPENSES								
LOMBARD GOLF CLUBHOUSE								
EMPLOYEE EXPENSES								
30-25-90-510-1035	CASHIERS	39,461	55,481	53,000	53,606	58,000	62,500	17%
30-25-90-510-1060	STARTER	25,910	18,087	26,000	31,188	36,000	33,492	28%
30-25-90-510-1065	BUILDING SUPERVISOR	0	0	800	0	200	800	0%
TOTAL EMPLOYEE EXPENSES		65,371	73,568	79,800	84,794	94,200	96,792	21%
UTILITIES								
30-25-90-520-1300	ELECTRICITY	12,499	11,636	12,100	6,979	14,000	17,000	40%
30-25-90-520-1305	NATURAL GAS	2,038	2,809	2,629	1,351	2,600	2,600	(1%)
30-25-90-520-1310	WATER & SEWER	2,558	2,173	2,423	2,035	2,100	2,150	(11%)
30-25-90-520-1320	TELEPHONE	2,320	2,115	2,160	1,642	3,000	3,500	62%
30-25-90-520-1330	DSL LINE	4,072	4,235	4,369	3,268	4,600	5,100	16%
30-25-90-520-1335	REFUSE	3,593	3,744	3,800	1,857	3,900	4,100	7%
TOTAL UTILITIES		27,080	26,712	27,481	17,132	30,200	34,450	25%
REPAIRS & IMPROVEMENTS								
30-25-90-530-1405	BUILDING	1,336	729	1,250	89	89	1,250	0%
TOTAL REPAIRS & IMPROVEMENTS		1,336	729	1,250	89	89	1,250	0%
SUPPLIES & CONTRACTS								
30-25-90-540-1555	MAINT. OF EQUIP. CONCESSIONS	670	0	1,000	0	1,000	800	(20%)
30-25-90-540-1565	COMPUTER SUPPLIES & SOFTWARE	0	0	500	0	0	500	0%
30-25-90-540-1570	OFFICE SUPPLIES	225	715	400	620	750	800	100%
30-25-90-540-1585	BUILDING SUPPLIES	1,485	616	700	638	650	700	0%
30-25-90-540-1595	JANITORIAL SUPPLIES	2,102	2,531	2,200	2,870	2,870	2,800	27%
30-25-90-540-1615	SAFETY SUPPLIES	123	240	250	358	358	400	60%
30-25-90-540-1630	CLUBHOUSE SUPPLIES	1,988	1,322	2,250	5,323	6,000	7,000	211%
30-25-90-540-1635	OUTING SUPPLIES	39	399	600	865	865	600	0%
30-25-90-540-1665	MAINT. CONTRACT - COMPUTERS	2,428	2,648	4,501	2,957	4,501	3,250	(27%)
30-25-90-540-1670	MAINT. CONTRACT - PEST CONTROL	798	526	1,200	532	912	1,000	(16%)
30-25-90-540-1675	SECURITY ALARM MONITORING	2,051	1,895	3,237	2,165	2,165	3,242	0%
TOTAL SUPPLIES & CONTRACTS		11,909	10,892	16,838	16,328	20,071	21,092	25%

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
LOMBARD GOLF CLUBHOUSE								
MARKETING & PUBLIC RELATIONS								
30-25-90-610-1900	POSTAGE	0	0	700	478	500	300	(57%)
30-25-90-610-1910	MARKETING & PUBLICITY	1,212	2,775	3,500	3,346	3,500	3,500	0%
30-25-90-610-1915	PRINTING - GENERAL	727	513	3,000	388	500	2,000	(33%)
30-25-90-610-1925	PAID ADVERTISING - DISPLAY	0	1,014	3,260	1,413	2,000	3,000	(7%)
30-25-90-610-1930	PAID ADVERTISING-CLASSIFIED AD	0	700	350	0	0	250	(28%)
TOTAL MARKETING & PUBLIC RELATIONS		1,939	5,002	10,810	5,625	6,500	9,050	(16%)
MERCHANDISE - COST OF SALES								
30-25-90-630-0600	CONCESSION COST OF GOODS SOLD	12,132	20,559	19,000	23,279	23,279	24,000	26%
30-25-90-630-0605	MERCHANDISE COST OF GOODS SOLD	2,403	4,993	5,000	9,996	11,000	8,000	60%
TOTAL MERCHANDISE - COST OF SALES		14,535	25,552	24,000	33,275	34,279	32,000	33%
BANKING & CREDIT CARD FEES								
30-25-90-640-2105	VISA & MASTERCARD	16,278	17,330	17,246	18,281	26,000	28,000	62%
30-25-90-640-2110	BANKING FEES	224	360	660	19	450	500	(24%)
TOTAL BANKING & CREDIT CARD FEES		16,502	17,690	17,906	18,300	26,450	28,500	59%
OTHER EXPENSE								
30-25-90-670-2100	PERMITS & LICENSES	1,375	3,145	1,978	1,929	2,330	2,330	17%
30-25-90-670-2120	MISCELLANEOUS EXPENSE	1,500	20	20	27	27	30	50%
TOTAL OTHER EXPENSE		2,875	3,165	1,998	1,956	2,357	2,360	18%
TOTAL LOMBARD GOLF CLUBHOUSE		141,547	163,310	180,083	177,499	214,146	225,494	25%
LOMBARD GOLF - MAINTENANCE								
EMPLOYEE EXPENSES								
30-25-91-510-1070	GROUNDS MAINTENANCE	64,728	71,492	75,500	58,790	68,384	33,000	(56%)
30-25-91-510-1080	GROUNDS MECHANIC	4,725	4,984	5,300	5,079	5,400	5,800	9%
TOTAL EMPLOYEE EXPENSES		69,453	76,476	80,800	63,869	73,784	38,800	(51%)
UTILITIES								
30-25-91-520-1300	ELECTRICITY	1,675	2,221	2,313	1,559	3,000	3,500	51%
30-25-91-520-1305	NATURAL GAS	1,233	1,559	1,418	828	1,600	1,600	12%
30-25-91-520-1310	WATER & SEWER	1,781	1,725	1,826	1,545	1,900	2,000	9%
TOTAL UTILITIES		4,689	5,505	5,557	3,932	6,500	7,100	27%

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
FACILITIES								
LOMBARD GOLF - MAINTENANCE								
REPAIRS & IMPROVEMENTS								
30-25-91-530-1400	FACILITY REPAIRS	35,953	25,526	15,000	9,735	15,000	15,000	0%
30-25-91-530-1405	IRRIGATION SYSTEM	4,192	882	4,000	3,475	3,475	4,000	0%
TOTAL REPAIRS & IMPROVEMENTS		40,145	26,408	19,000	13,210	18,475	19,000	0%
SUPPLIES & CONTRACTS								
30-25-91-540-1500	GASOLINE	5,510	8,107	7,500	6,925	6,925	7,500	0%
30-25-91-540-1505	DIESEL	6,742	10,009	8,000	4,352	4,500	8,000	0%
30-25-91-540-1510	OIL, GREASE & OTHER FLUIDS	0	619	800	0	0	0	(100%)
30-25-91-540-1515	MAINTENANCE OF EQUIPMENT	21,974	18,407	19,000	21,456	21,456	22,500	18%
30-25-91-540-1530	MAINT OF EQUIP-TRACTORS,MOWERS	0	(82)	0	0	0	0	0%
30-25-91-540-1610	MECHANICAL & TOOL SUPPLIES	0	0	200	0	0	200	0%
30-25-91-540-1640	SUPPLIES	250	1,942	2,300	129	2,300	2,300	0%
30-25-91-540-1645	CANINE SUPPLIES	1,955	1,541	700	233	500	700	0%
30-25-91-540-1685	TOOL & EQUIPMENT - RENTAL	0	0	500	0	0	500	0%
30-25-91-540-1690	PORT-O-LET RENTALS	1,225	1,076	1,287	1,090	1,100	1,287	0%
TOTAL SUPPLIES & CONTRACTS		37,656	41,619	40,287	34,185	36,781	42,987	6%
GROUND SUPPLIES								
30-25-91-550-1700	CHEMICALS	18,772	29,021	22,000	30,889	30,889	30,000	36%
30-25-91-550-1715	FERTILIZER & LANDSCAPE SUPPLY	14,566	9,741	14,000	14,306	14,306	14,000	0%
30-25-91-550-1725	TREES, SHRUBS, SOD & SEED	1,574	3,328	6,500	5,930	5,930	9,000	38%
TOTAL GROUND SUPPLIES		34,912	42,090	42,500	51,125	51,125	53,000	24%
TOTAL LOMBARD GOLF - MAINTENANCE		186,855	192,098	188,144	166,321	186,665	160,887	(14%)
TOTAL FACILITIES		328,402	355,408	368,227	343,820	400,811	386,381	4%
LOMBARD GOLF COURSE EXPENSES								
GENERAL PROGRAM SUPPLIES								
30-90-00-720-8705	TOURNAMENTS	0	380	500	0	0	600	20%
TOTAL PROGRAM SUPPLIES		0	380	500	0	0	600	20%

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Lombard Park District
 DETAILED BUDGET REPORT

FUND: LOMBARD GOLF COURSE

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 ACTUAL PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
LOMBARD GOLF COURSE							
GENERAL							
LESSONS							
30-90-00-730-8700	STICKS FOR KIDS	3,432	3,898	4,680	3,990	3,990	4,485 (4%)
30-90-00-730-8710	GOLF LESSONS TREV WILLIAMS	0	2,236	2,450	3,400	3,400	2,000 (18%)
30-90-00-730-8720	GOLF DONE RIGHT PROGRAMMING	0	0	0	0	0	3,200 0%
TOTAL LESSONS		3,432	6,134	7,130	7,390	7,390	9,685 35%
TOTAL GENERAL		3,432	6,514	7,630	7,390	7,390	10,285 34%
TOTAL LOMBARD GOLF COURSE		3,432	6,514	7,630	7,390	7,390	10,285 34%
TOTAL FUND REVENUES & BEG. BALANCE		592,145	640,870	642,443	712,895	724,356	724,055 12%
TOTAL FUND EXPENSES		544,654	580,080	595,099	517,451	626,234	653,208 9%
FUND SURPLUS (DEFICIT)		47,491	60,790	47,344	195,444	98,122	70,847 49%

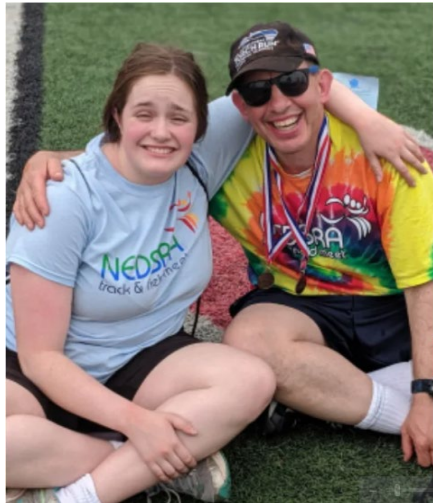
**Lombard Park District
2024 Proposed Budget
Special Recreation Fund – 40**

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.

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. Several capital projects for 2024 were identified through the 2021 ADA Audit of which \$250,000 has been budgeted to be completed next year.

The 2024 NEDSRA budget was determined using the new funding mechanism approved in 2013. There will be \$653,343 of ADA improvements being levied in the current year.



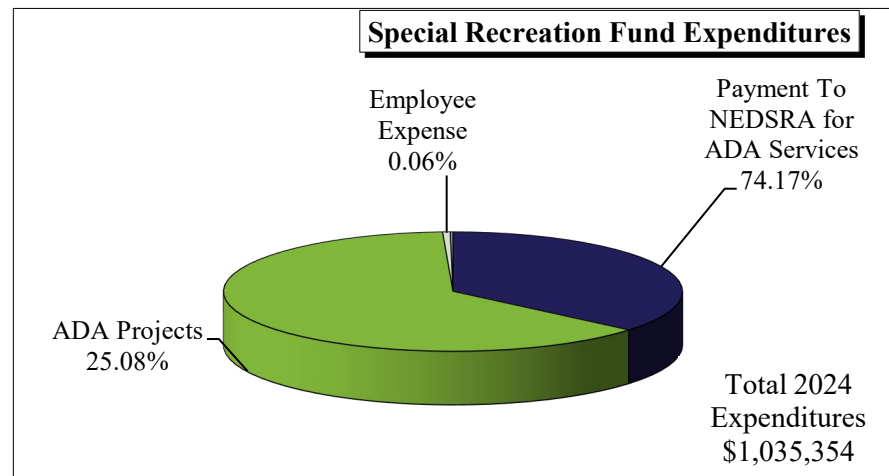
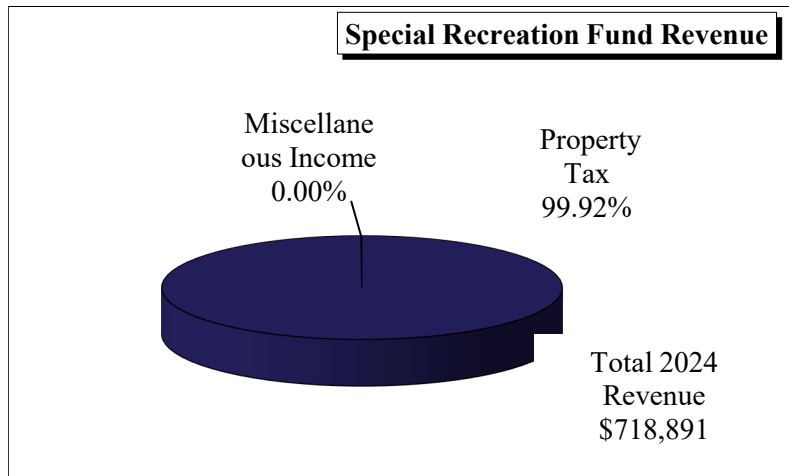
**Tax Levy Estimate
2024 Proposed Budget**

2023 Contribution	\$	356,658
Expected Increase Per Agreement	\$	17,833
Inclusion Costs	\$	2,000
ADA Training	\$	5,520
Lombard ADA – District Wide	\$	653,343
Lombard Levy	\$	718,287
Lombard Receivable From NEDSRA	\$	<u>343,796</u>
Net to NEDSRA	\$	374,491



**LOMBARD PARK DISTRICT
SPECIAL RECREATION FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2024**

Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Property Tax	\$ 718,287	99.92%	\$ 22,696	3.26%
Miscellaneous Income	\$ -	0.00%	\$ (93,043)	N/A
Interest	604	0.08%	404	N/A
	<u>\$ 718,891</u>	<u>100.00%</u>	<u>\$ (69,943)</u>	<u>-8.87%</u>
Expenditures				
Payment To NEDSRA for ADA Services	\$ 374,491	36.17%	\$ 22,856	6.50%
ADA Projects	653,343	63.10%	135,675	26.21%
Employee Expense	5,520	0.53%	-	0.00%
Program/Integration	2,000	0.19%	-	N/A
	<u>\$ 1,035,354</u>	<u>100.00%</u>	<u>\$ 158,531</u>	<u>18.08%</u>



**Lombard Park District
Fund Summary - Proposed Budget Report
Special Recreation Fund - 40
Fiscal Year 2024**

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
210 Taxes	\$ 611,730	\$ 646,260	\$ 695,591	\$ 661,816	\$ 671,296	\$ 718,287
220 Interest	5	195	200	530	575	604
360 Miscellaneous Income	-	-	93,043	93,043	93,043	-
TOTAL REVENUE	\$ 611,735	\$ 646,455	\$ 788,834	\$ 755,389	\$ 764,914	\$ 718,891
EXPENSE						
510 Employee Expenses	\$ -	\$ -	\$ 5,520	\$ -	\$ 4,000	\$ 5,520
650 Special Recreation	312,981	334,890	353,635	178,329	356,658	376,491
900 Capital Expenditures	53,235	187,395	517,668	6,755	70,130	653,343
TOTAL EXPENSE	\$ 366,216	\$ 522,285	\$ 876,823	\$ 185,084	\$ 430,788	\$ 1,035,354
TOTAL REVENUE	\$ 611,735	\$ 646,455	\$ 788,834	\$ 755,389	\$ 764,914	\$ 718,891
TOTAL EXPENSE	366,216	522,285	876,823	185,084	430,788	1,035,354
Change in Fund Balance	\$ 245,519	\$ 124,169	\$ (87,989)	\$ 570,305	\$ 334,126	\$ (316,463)

FUND: SPECIAL RECREATION FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
40-00-00-210-0405	REAL ESTATE TAXES - CURRENT	611,729	646,259	695,591	661,815	671,296	718,287	3%
TOTAL TAXES		611,729	646,259	695,591	661,815	671,296	718,287	3%
INTEREST								
40-00-00-220-0450	INVESTMENT INTEREST	4	194	200	530	575	604	202%
TOTAL INTEREST		4	194	200	530	575	604	202%
OTHER INCOME								
40-00-00-360-0875	MISCELLANEOUS	0	0	93,043	93,043	93,043	0	(100%)
TOTAL OTHER INCOME		0	0	93,043	93,043	93,043	0	(100%)
TOTAL GENERAL		611,733	646,453	788,834	755,388	764,914	718,891	(8%)
TOTAL REVENUES: GENERAL		611,733	646,453	788,834	755,388	764,914	718,891	(8%)
EXPENSES								
GENERAL EMPLOYEE EXPENSES								
40-00-00-510-1210	TRAVEL, MEETING & CONFERENCES	0	0	5,520	0	4,000	5,520	0%
TOTAL EMPLOYEE EXPENSES		0	0	5,520	0	4,000	5,520	0%
PAYMENT TO NEDSRA								
40-00-00-650-2000	PAYMENT TO NEDSRA	312,981	334,890	351,635	178,329	356,658	374,491	6%
40-00-00-650-2010	PROGRAM INTEGRATION EXPENSE	0	0	2,000	0	0	2,000	0%
TOTAL PAYMENT TO NEDSRA		312,981	334,890	353,635	178,329	356,658	376,491	6%
CAPITAL PROJECTS								
40-00-00-900-9001	ADA PROJECTS	53,235	187,395	517,668	6,755	70,130	653,343	26%
TOTAL CAPITAL PROJECTS		53,235	187,395	517,668	6,755	70,130	653,343	26%
TOTAL GENERAL		366,216	522,285	876,823	185,084	430,788	1,035,354	18%
TOTAL GENERAL		366,216	522,285	876,823	185,084	430,788	1,035,354	18%
TOTAL FUND REVENUES & BEG. BALANCE		611,733	646,453	788,834	755,388	764,914	718,891	(8%)
TOTAL FUND EXPENSES		366,216	522,285	876,823	185,084	430,788	1,035,354	18%
FUND SURPLUS (DEFICIT)		245,517	124,168	(87,989)	570,304	334,126	(316,463)	259%

**Lombard Park District
2024 Proposed Budget
Liability Fund - 50**

The Park District has been a member of the Park District Risk Management Fund (PDRMA) since 1985. PDRMA has over 130 members who have formed an insurance pool in order to obtain better control of the insurance market and risk management. PDRMA provides comprehensive 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.

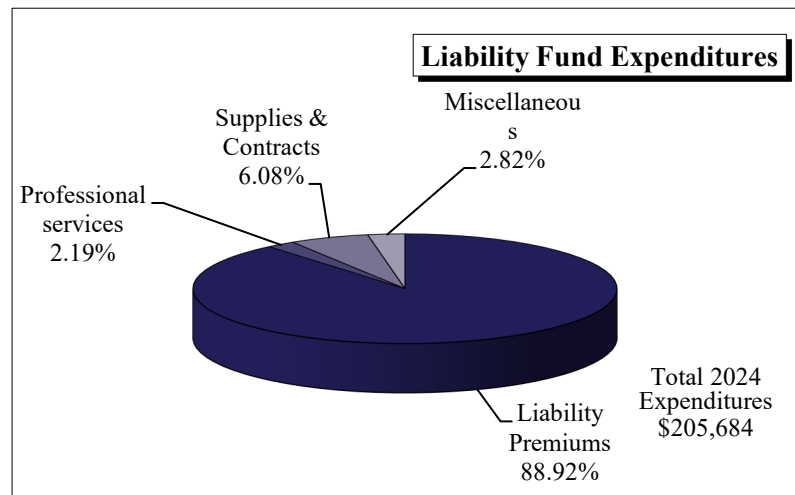
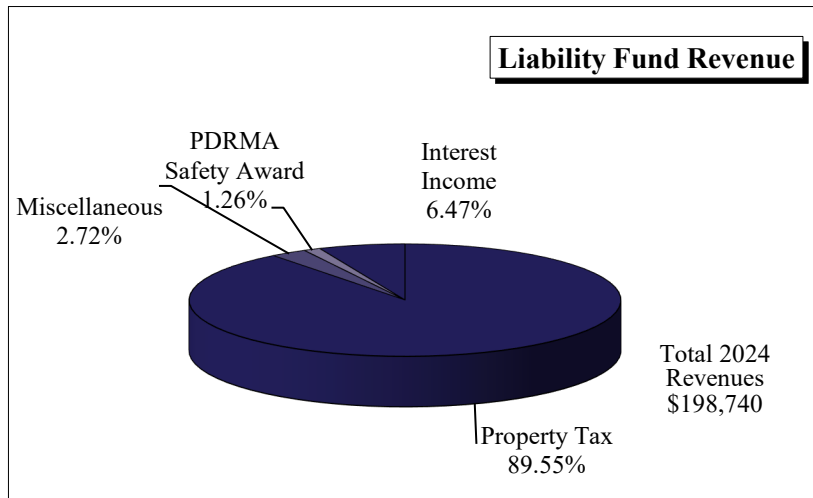
The Liability Fund is a Special Revenue Fund established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for appropriated liability premiums, safety supplies, background checks, and safety awards.

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 that post-pandemic it is likely that seasonal staff will apply for unemployment during the winter months. Further, supplies and contracts are increasing in 2024 to accommodate the addition of 4 outdoor AEDs to be placed at Lombard Common, Sunset Knoll, Madison Meadow, and Four Seasons parks. Increases in the Employee Recognition account, are due to additional funds needed for the F.I.T. Committee and Summer Safety Incentive program.



**LOMBARD PARK DISTRICT
LIABILITY FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2024**

Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Property Tax	\$ 177,977	89.55%	\$ 8,909	5.27%
Miscellaneous	5,400	2.72%	200	3.85%
PDRMA Safety Award	2,500	1.26%	1,000	66.67%
Interest Income	12,863	6.47%	8,263	179.63%
	<u>\$ 198,740</u>	<u>100.00%</u>	<u>\$ 18,372</u>	<u>10.19%</u>
Expenditures				
Liability Premiums	\$ 182,884	88.92%	\$ 17,782	10.77%
Professional services	4,500	2.19%	-	0.00%
Supplies & Contracts	12,500	6.08%	5,668	82.96%
Miscellaneous	5,800	2.82%	3,800	190.00%
	<u>\$ 205,684</u>	<u>100.00%</u>	<u>\$ 27,250</u>	<u>15.27%</u>



**Lombard Park District
Fund Summary - Proposed Budget Report
Liability Fund - 50
Fiscal Year 2024**

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
210 Taxes	\$ 160,402	\$ 161,565	\$ 169,068	\$ 167,108	\$ 169,502	\$ 177,977
220 Interest	105	4,156	4,600	11,320	12,250	12,863
340 Reimbursements & Contracts	2,640	9,510	6,700	6,640	7,140	7,900
360 Miscellaneous	5,761	2,838	-	141	141	-
TOTAL REVENUE	\$ 168,907	\$ 178,069	\$ 180,368	\$ 185,209	\$ 189,033	\$ 198,740
EXPENSE						
510 Employee Expenses	\$ 148,153	\$ 130,332	\$ 165,102	\$ 112,967	\$ 150,640	\$ 182,884
540 Supplies & Contracts	5,243	6,364	6,832	-	3,550	12,500
560 Professional Services	3,036	5,500	4,500	-	-	4,500
610 Marketing & Public Relations	1,434	1,594	2,000	546	2,000	5,800
TOTAL EXPENSE	\$ 157,866	\$ 143,790	\$ 178,434	\$ 113,513	\$ 156,190	\$ 205,684
TOTAL REVENUE	\$ 168,907	\$ 178,069	\$ 180,368	\$ 185,209	\$ 189,033	\$ 198,740
TOTAL EXPENSE	157,866	143,790	178,434	113,513	156,190	205,684
Change in Fund Balance	\$ 11,041	\$ 34,278	\$ 1,934	\$ 71,696	\$ 32,843	\$ (6,944)

FUND: LIABILITY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
50-00-00-210-0405	REAL ESTATE TAXES - CURRENT	160,401	161,564	169,068	167,108	169,502	177,977	5%
TOTAL TAXES		160,401	161,564	169,068	167,108	169,502	177,977	5%
INVESTMENT INTEREST								
50-00-00-220-0450	INVESTMENT INTEREST	104	4,155	4,600	11,319	12,250	12,863	179%
TOTAL INVESTMENT INTEREST		104	4,155	4,600	11,319	12,250	12,863	179%
REIMBURSEMENTS & CONTRACTS								
50-00-00-340-0760	PDRMA SAFETY INCENTIVE AWARD	0	4,000	1,500	1,000	1,500	2,500	66%
50-00-00-340-0775	LIQUOR LICENSE REIMBURSEMENT	2,640	5,510	5,200	5,640	5,640	5,400	3%
TOTAL REIMBURSEMENTS & CONTRACTS		2,640	9,510	6,700	6,640	7,140	7,900	17%
OTHER INCOME								
50-00-00-360-0875	MISCELLANEOUS	5,760	2,838	0	141	141	0	0%
TOTAL OTHER INCOME		5,760	2,838	0	141	141	0	0%
TOTAL GENERAL		168,905	178,067	180,368	185,208	189,033	198,740	10%
TOTAL REVENUES: GENERAL		168,905	178,067	180,368	185,208	189,033	198,740	10%
EXPENSES								
GENERAL EMPLOYEE EXPENSES								
50-00-00-510-1150	UNEMPLOYMENT INSURANCE PREMIUM	11,724	0	5,000	0	0	5,000	0%
50-00-00-510-1155	LIABILITY INSURANCE PREMIUM	21,722	21,300	25,712	17,781	23,710	30,163	17%
50-00-00-510-1160	EMPLOYMENT PRACTICES PREMIUM	7,294	7,398	9,473	6,240	8,325	10,133	6%
50-00-00-510-1165	WORKER'S COMP. PREMIUM	61,568	56,174	70,628	50,664	67,560	75,393	6%
50-00-00-510-1170	PROPERTY INSURANCE PREMIUM	44,521	43,691	52,100	36,790	49,055	59,233	13%
50-00-00-510-1175	POLLUTION LIABILITY PREMIUM	1,320	1,767	1,624	1,489	1,990	2,397	47%
50-00-00-510-1180	LIQUOR LICENSE PREMIUM	0	0	565	0	0	565	0%
TOTAL EMPLOYEE EXPENSES		148,149	130,330	165,102	112,964	150,640	182,884	10%

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Lombard Park District
 DETAILED BUDGET REPORT

FUND: LIABILITY

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- 2023 10 MO. BUDGETED	----- 2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
GENERAL								
GENERAL								
SUPPLIES & CONTRACTS								
50-00-00-540-1615	SAFETY SUPPLIES	5,243	6,363	6,832	0	3,550	12,500	82%
TOTAL SUPPLIES & CONTRACTS		5,243	6,363	6,832	0	3,550	12,500	82%
PROFESSIONAL SERVICES								
50-00-00-560-1815	BACKGROUND CHECK	3,036	5,500	4,500	0	0	4,500	0%
TOTAL PROFESSIONAL SERVICES		3,036	5,500	4,500	0	0	4,500	0%
MARKETING & PUBLIC RELATIONS								
50-00-00-610-1960	RECOGNITION - EMPLOYEES	1,434	1,594	2,000	546	2,000	5,800	190%
TOTAL MARKETING & PUBLIC RELATIONS		1,434	1,594	2,000	546	2,000	5,800	190%
TOTAL GENERAL		157,862	143,787	178,434	113,510	156,190	205,684	15%
TOTAL GENERAL		157,862	143,787	178,434	113,510	156,190	205,684	15%
TOTAL FUND REVENUES & BEG. BALANCE		168,905	178,067	180,368	185,208	189,033	198,740	10%
TOTAL FUND EXPENSES		157,862	143,787	178,434	113,510	156,190	205,684	15%
FUND SURPLUS (DEFICIT)		11,043	34,280	1,934	71,698	32,843	(6,944)	(459%)

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**Lombard Park District
2024 Proposed Budget
Debt Service Fund - 60**

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 the 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 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 2023, a payment will be due on December 15 for principal and interest for debt related to the 2021 Bond issuance in the amount of \$271,912.85. The final 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 \$591,600. A payment will be due on December 15 for principal and interest for debt related to the 2017A Bond in the amount of \$289,915.63. A payment will be due on November 1, 2024 for the principal and interest for the 2023 general obligation limited tax bond issued on November 8, 2023.

The district plans on issuing debt once in 2024 for \$1,019,660. The primary purpose of this issuance is for the December 15th 2024 & June 15th 2025 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 2023 of \$225,840. 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

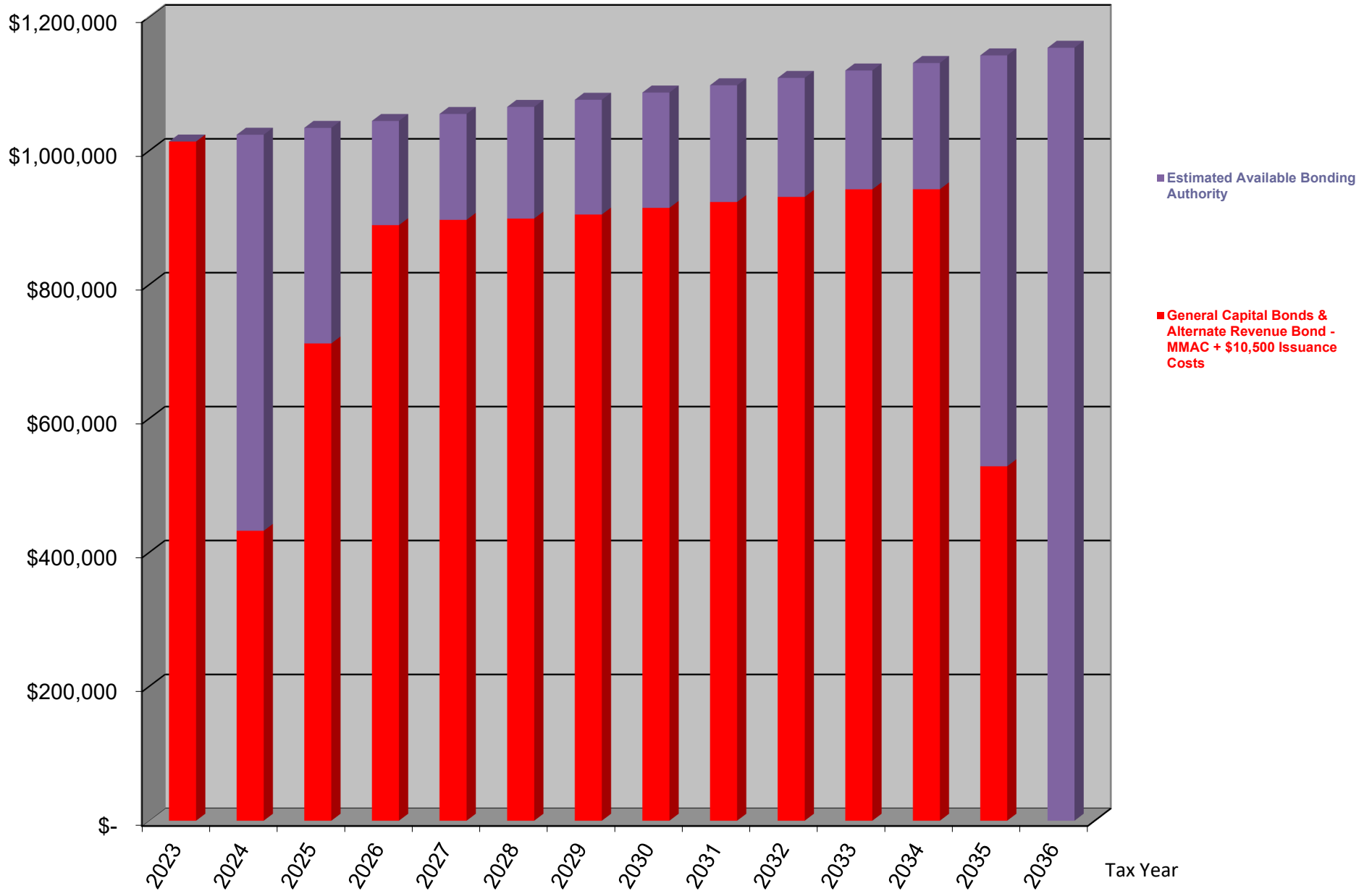
Budget Year	<u>2017A Bond Issue (Alternate Revenue)</u>		<u>2021 Bond Issue (2014 Re-Issue)</u>		<u>2023 Bond Issue</u>		<u>All General Obligation Issues</u>	
	Bond	Interest	Bond	Interest	Bond	Interest	Bond	Interest
6/15/2024	\$ -	\$ 132,300	\$ -	\$ 1,172			\$ -	\$ 133,472
11/1/2024	\$ -	\$ -	\$ -	\$ -	\$ 704,660	\$ 31,439	\$ 704,660	\$ 31,439
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
OriginalTotal	\$ 7,840,000	\$ 1,665,394	\$ 275,756	\$ 2,344	\$ 704,660	\$ 31,439	\$ 8,820,416	\$ 1,699,177

\$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 District) was partially refunded in 2021. The principal and interest represent the updated amounts. All principal payments are made on December 15.

\$704,660 General Obligation Limited Park Bonds, Series 2023: 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



**Computation of Legal Debt Margin
October 31, 2023**

2022 equalized assessed valuation	\$	1,686,675,255
		<u>1,686,675,255</u>
		0.575%
		Non-Referendum
		Bonds
		<u>9,698,383</u>
Debt limitation - % of assessed valuation	\$	9,698,383
		<u>9,698,383</u>
Amount of debt applicable to debt limit		
Non-Referendum Bonds 2014 & 2020	\$	1,252,615
Total Debt	\$	1,252,615
Legal debt margin	\$	8,445,768
		<u>8,445,768</u>

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

The legal debt limit for non-referendum bonds is .575% of assessed valuation. Non-Referendum Limited General Obligation Park Bonds are bonds that are secured by the full faith and credit of the issuer. The debt service on these bonds is limited to \$741,334 per year, with a yearly increase based on the Consumer Price Index. The limit for 2023 is \$1,014,198.08

**Lombard Park District
Fund Summary - Proposed Budget Report
Debt Service Fund - 60
Fiscal Year 2024**

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
210 Taxes	\$ 1,495,512	\$ 1,530,020	\$ 1,569,103	\$ 1,556,921	\$ 1,579,225	\$ 1,014,198
TOTAL REVENUE	\$ 1,495,512	\$ 1,530,020	\$ 1,569,103	\$ 1,556,921	\$ 1,579,225	\$ 1,014,198
EXPENSE						
670 Miscellaneous Expense	\$ 1,328	\$ 903	\$ 1,328	\$ 900	\$ 1,328	\$ 1,328
903 2015 Bond	575,600	595,200	603,200	11,600	603,200	-
905 2014 Bond	275,750	-	-	-	-	-
912 2020 Bond	4,827	-	-	-	-	-
913 2021 Bond	-	919,908	275,900	1,987	275,900	278,100
914 2022 Bond	-	-	690,003	-	690,003	-
915 2023 Bond	-	-	-	-	-	736,099
TOTAL EXPENSE	\$ 857,505	\$ 1,516,011	\$ 1,570,431	\$ 14,487	\$ 1,570,431	\$ 1,015,527
TOTAL REVENUE	\$ 1,495,512	\$ 1,530,020	\$ 1,569,103	\$ 1,556,921	\$ 1,579,225	\$ 1,014,198
TOTAL EXPENSE	857,505	1,516,011	1,570,431	14,487	1,570,431	1,015,527
Change in Fund Balance	\$ 638,007	\$ 14,009	\$ (1,328)	\$ 1,542,434	\$ 8,794	\$ (1,329)

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Lombard Park District
 DETAILED BUDGET REPORT

FUND: DEBT SERVICES FUND

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
60-00-00-210-0405	REAL ESTATE TAXES - CURRENT	1,495,511	1,530,019	1,569,103	1,556,920	1,579,225	1,014,198	(35%)
TOTAL TAXES		1,495,511	1,530,019	1,569,103	1,556,920	1,579,225	1,014,198	(35%)
TOTAL GENERAL		1,495,511	1,530,019	1,569,103	1,556,920	1,579,225	1,014,198	(35%)
TOTAL REVENUES: GENERAL		1,495,511	1,530,019	1,569,103	1,556,920	1,579,225	1,014,198	(35%)
GENERAL EXPENSES								
OTHER EXPENSE								
60-00-00-670-2115	MISCELLANEOUS EXPENSE	1,328	903	1,328	900	1,328	1,328	0%
TOTAL OTHER EXPENSE		1,328	903	1,328	900	1,328	1,328	0%
2008 BOND ISSUE (CALLED 2015)								
60-00-00-903-0955	BOND PRINCIPAL PAYMENT	510,000	550,000	580,000	0	580,000	0	(100%)
60-00-00-903-0960	BOND INTEREST PAYMENT	65,600	45,200	23,200	11,600	23,200	0	(100%)
TOTAL 2008 BOND ISSUE (CALLED 2015)		575,600	595,200	603,200	11,600	603,200	0	(100%)
2014 BOND ISSUANCE (2005)								
60-00-00-905-0955	BOND PRINCIPAL PAYMENT	245,000	0	0	0	0	0	0%
60-00-00-905-0960	BOND INTEREST PAYMENT	30,750	0	0	0	0	0	0%
TOTAL 2014 BOND ISSUANCE (2005)		275,750	0	0	0	0	0	0%
2020 BOND ISSUANCE								
60-00-00-912-0960	BOND INTEREST PAYMENT	4,826	0	0	0	0	0	0%
TOTAL 2020 BOND ISSUANCE		4,826	0	0	0	0	0	0%
2021 BOND ISSUANCE								
60-00-00-913-0955	BOND PRINCIPAL PAYMENT	0	909,664	271,926	0	271,926	276,029	1%
60-00-00-913-0960	BOND INTEREST PAYMENT	0	10,243	3,974	1,986	3,974	2,071	(47%)
TOTAL 2021 BOND ISSUANCE		0	919,907	275,900	1,986	275,900	278,100	0%

FUND: DEBT SERVICES FUND

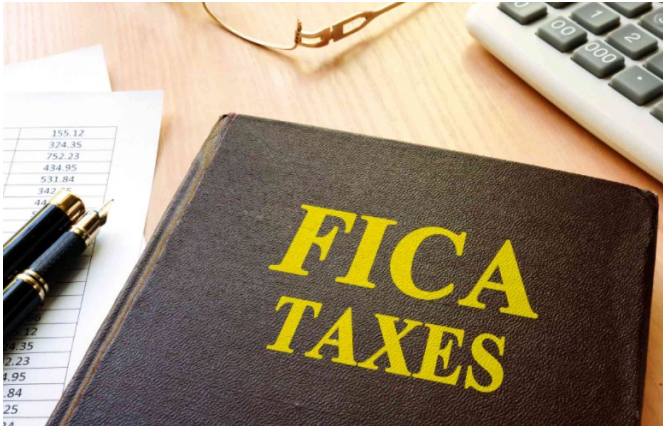
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
GENERAL								
GENERAL								
2022 BOND ISSUANCE								
60-00-00-914-0955	BOND PRINCIPAL PAYMENT	0	0	668,225	0	668,225	0	(100%)
60-00-00-914-0960	BOND INTEREST PAYMENT	0	0	21,778	0	21,777	0	(100%)
TOTAL 2022 BOND ISSUANCE		0	0	690,003	0	690,002	0	(100%)
2023 BOND ISSUANCE								
60-00-00-915-0955	BOND PRINCIPAL PAYMENT	0	0	0	0	0	704,660	0%
60-00-00-915-0960	BOND INTEREST PAYMENT	0	0	0	0	0	31,439	0%
TOTAL 2023 BOND ISSUANCE		0	0	0	0	0	736,099	0%
TOTAL GENERAL		857,504	1,516,010	1,570,431	14,486	1,570,430	1,015,527	(35%)
TOTAL GENERAL		857,504	1,516,010	1,570,431	14,486	1,570,430	1,015,527	(35%)
TOTAL FUND REVENUES & BEG. BALANCE		1,495,511	1,530,019	1,569,103	1,556,920	1,579,225	1,014,198	(35%)
TOTAL FUND EXPENSES		857,504	1,516,010	1,570,431	14,486	1,570,430	1,015,527	(35%)
FUND SURPLUS (DEFICIT)		638,007	14,009	(1,328)	1,542,434	8,795	(1,329)	0%

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**Lombard Park District
2024
Proposed Budget
FICA Fund – 70**

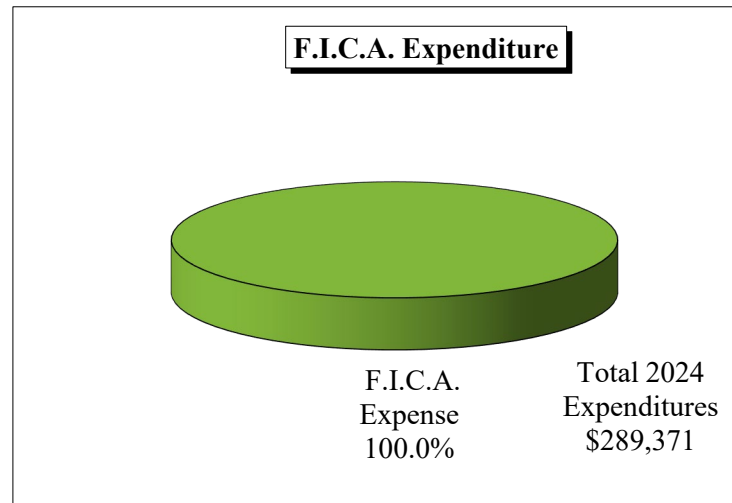
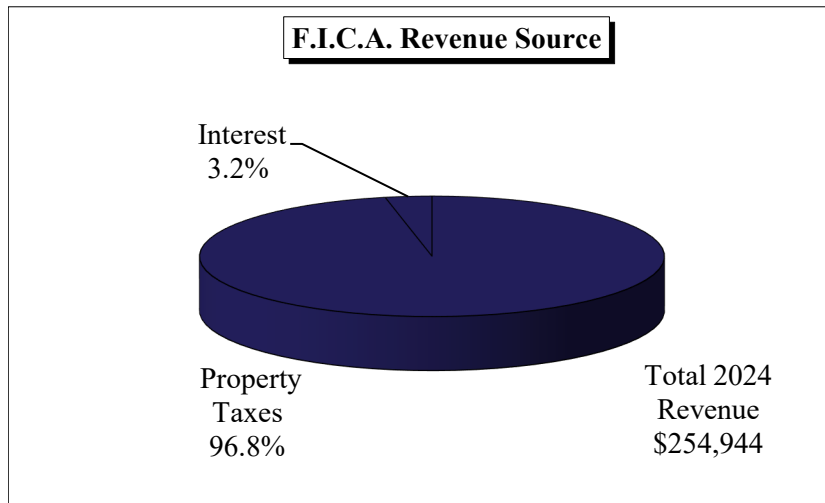
The FICA Fund is a Special Revenue Fund established for the purpose of expending monies derived from a specific annual property tax levy. These funds are expended to FICA for all funds except the Pool and Golf Course and are directly tied to all salaries and wages.

The Park District's total payroll estimated for 2024 is \$5,072,172. Of that amount, \$3,713,789 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 \$1,358,383.



**LOMBARD PARK DISTRICT
F.I.C.A. FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2024**

Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Property Taxes	\$ 246,701	96.8%	\$ 15,079	6.5%
Interest	8,243	3.2%	5,163	167.6%
	<u>\$ 254,944</u>	<u>100.0%</u>	<u>\$ 20,242</u>	<u>8.6%</u>
Expenditure				
F.I.C.A. Expense	\$ 289,371	100.0%	\$ 18,519	6.8%
	<u>\$ 289,371</u>	<u>100.0%</u>	<u>\$ 18,519</u>	<u>6.8%</u>



**Lombard Park District
Fund Summary - Proposed Budget Report
F.I.C.A. Fund - 70
Fiscal Year 2024**

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
210 Taxes	\$ 223,304	\$ 221,344	\$ 231,622	\$ 231,635	\$ 234,953	\$ 246,701
220 Interest	67	2,663	3,080	7,253	7,850	8,243
TOTAL REVENUE	\$ 223,371	\$ 224,007	\$ 234,702	\$ 238,888	\$ 242,803	\$ 254,944
EXPENSE						
510 Employee Expenses	\$ 202,245	\$ 237,289	\$ 270,852	\$ 212,047	\$ 277,182	\$ 289,371
TOTAL EXPENSE	\$ 202,245	\$ 237,289	\$ 270,852	\$ 212,047	\$ 277,182	\$ 289,371
TOTAL REVENUE	\$ 223,371	\$ 224,007	\$ 234,702	\$ 238,888	\$ 242,803	\$ 254,944
TOTAL EXPENSE	202,245	237,289	270,852	212,047	277,182	289,371
Change in Fund Balance	\$ 21,126	\$ (13,282)	\$ (36,150)	\$ 26,842	\$ (34,379)	\$ (34,427)

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Lombard Park District
 DETAILED BUDGET REPORT

FUND: FICA

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
70-00-00-210-0405	REAL ESTATE TAXES - CURRENT	223,304	221,343	231,622	231,635	234,953	246,701	6%
TOTAL TAXES		223,304	221,343	231,622	231,635	234,953	246,701	6%
INTEREST								
70-00-00-220-0450	INVESTMENT INTEREST	67	2,662	3,080	7,252	7,850	8,243	167%
TOTAL INTEREST		67	2,662	3,080	7,252	7,850	8,243	167%
TOTAL GENERAL		223,371	224,005	234,702	238,887	242,803	254,944	8%
TOTAL REVENUES: GENERAL		223,371	224,005	234,702	238,887	242,803	254,944	8%
EXPENSES								
GENERAL EMPLOYEE EXPENSES								
70-00-00-510-1105	FICA	202,245	237,288	270,852	212,046	277,182	289,371	6%
TOTAL EMPLOYEE EXPENSES		202,245	237,288	270,852	212,046	277,182	289,371	6%
TOTAL GENERAL		202,245	237,288	270,852	212,046	277,182	289,371	6%
TOTAL GENERAL		202,245	237,288	270,852	212,046	277,182	289,371	6%
TOTAL FUND REVENUES & BEG. BALANCE		223,371	224,005	234,702	238,887	242,803	254,944	8%
TOTAL FUND EXPENSES		202,245	237,288	270,852	212,046	277,182	289,371	6%
FUND SURPLUS (DEFICIT)		21,126	(13,283)	(36,150)	26,841	(34,379)	(34,427)	(4%)

**Lombard Park District
2024 Proposed Budget
IMRF Fund - 75**

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

The Park District contributes to IMRF, an agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for approximately 3,000 local governments and school districts in Illinois. The Park District's total payroll estimated for 2024 is \$5,072,172. Of that amount, \$3,713,789 in payroll earnings is estimated to be covered by the IMRF system.

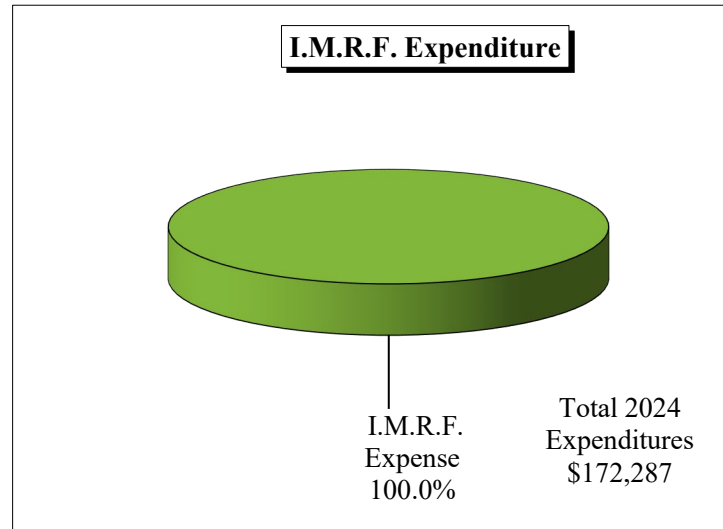
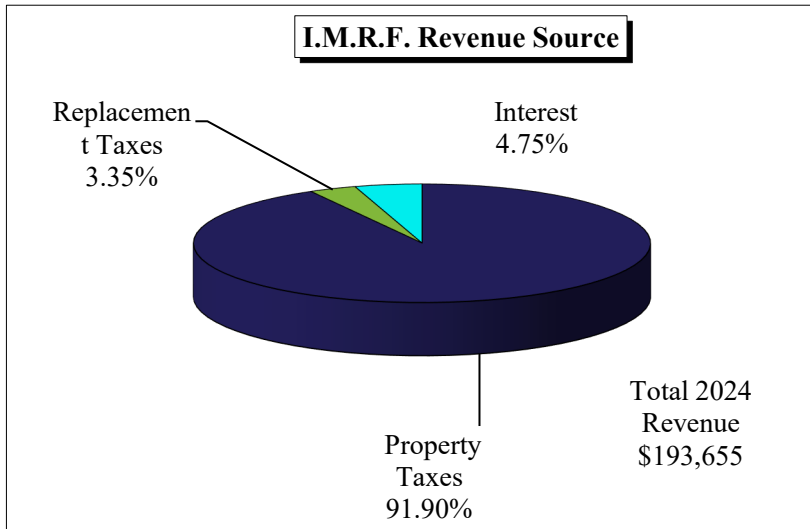
All employees hired in positions that meet or exceed the prescribed annual hourly standard of 1,000 hours must be enrolled in IMRF as participating members. Participating members are required to contribute 4.5% of their annual salary to I.M.R.F. The Park District is required to contribute the remaining amounts necessary to fund the system, using the actuarial basis specified by statute. The district's prescribed rate to IMRF has decreased from 7.03% to 6.99% this year, a decrease of 0.6%.

During the 1997 Audit, a point was made that a portion of the Personal Property Replacement Taxes (PPRT) received should go into this account. Staff has once again budgeted 3% of this tax revenue into the IMRF Fund, amounting to \$6,480 a 105% reduction from \$13,283 in 2023. This is due to an anticipated decrease in PPRT which has been communicated by the Illinois Department of Revenue.



**LOMBARD PARK DISTRICT
I.M.R.F. FUND REVENUE & EXPENDITURES
PROPOSED BUDGET 2024**

Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Property Taxes	\$ 177,977	91.90%	\$ (114,510)	-39.15%
Replacement Taxes	6,480	3.35%	(6,803)	-51.22%
Interest	9,198	4.75%	5,738	N/A
	<u>\$ 193,655</u>	<u>100.00%</u>	<u>\$ (115,575)</u>	<u>-37.38%</u>
Expenditure				
I.M.R.F. Expense	\$ 172,287	100.00%	\$ 2,331	1.37%
	<u>\$ 172,287</u>	<u>100.00%</u>	<u>\$ 2,331</u>	<u>1.37%</u>



**Lombard Park District
Fund Summary - Proposed Budget Report
I.M.R.F. Fund - 75
Fiscal Year 2024**

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
210 Taxes	\$ 291,077	\$ 292,542	\$ 305,770	\$ 175,884	\$ 180,302	\$ 184,457
220 Interest	75	2,969	3,460	8,087	8,760	9,198
660 Interfund Transfers In	\$ -	-	-	-	-	-
TOTAL REVENUE	\$ 291,152	\$ 295,511	\$ 309,230	\$ 183,972	\$ 189,062	\$ 193,655
EXPENSE						
510 Employee Expenses	\$ 251,073	\$ 234,378	\$ 169,956	\$ 136,709	\$ 168,045	\$ 172,287
TOTAL EXPENSE	\$ 251,073	\$ 234,378	\$ 169,956	\$ 136,709	\$ 168,045	\$ 172,287
TOTAL REVENUE	\$ 291,152	\$ 295,511	\$ 309,230	\$ 183,972	\$ 189,062	\$ 193,655
TOTAL EXPENSE	251,073	234,378	169,956	136,709	168,045	172,287
Change in Fund Balance	\$ 40,079	\$ 61,133	\$ 139,274	\$ 47,263	\$ 21,017	\$ 21,368

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Lombard Park District
 DETAILED BUDGET REPORT

FUND: IMRF

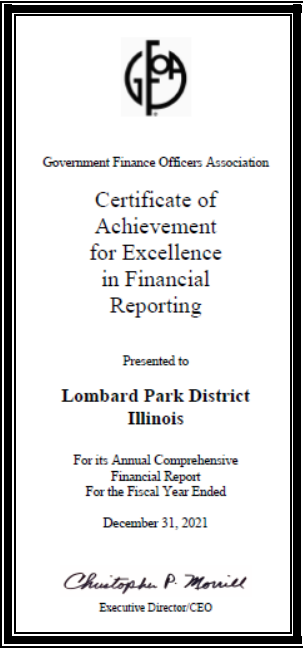
ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL TAXES								
75-00-00-210-0405	REAL ESTATE TAXES - CURRENT	284,634	279,507	292,487	167,108	169,502	177,977	(39%)
75-00-00-210-0415	PERSONAL PROPERTY REPLACE. TAX	6,442	13,034	13,283	8,776	10,800	6,480	(51%)
TOTAL TAXES		291,076	292,541	305,770	175,884	180,302	184,457	(39%)
INTEREST								
75-00-00-220-0450	INVESTMENT INTEREST	74	2,968	3,460	8,087	8,760	9,198	165%
TOTAL INTEREST		74	2,968	3,460	8,087	8,760	9,198	165%
TOTAL GENERAL		291,150	295,509	309,230	183,971	189,062	193,655	(37%)
TOTAL REVENUES: GENERAL		291,150	295,509	309,230	183,971	189,062	193,655	(37%)
GENERAL EXPENSES								
IMRF								
75-00-00-510-1100	IMRF	251,072	234,378	169,956	136,708	168,045	172,287	1%
TOTAL IMRF		251,072	234,378	169,956	136,708	168,045	172,287	1%
TOTAL GENERAL		251,072	234,378	169,956	136,708	168,045	172,287	1%
TOTAL GENERAL		251,072	234,378	169,956	136,708	168,045	172,287	1%
TOTAL FUND REVENUES & BEG. BALANCE		291,150	295,509	309,230	183,971	189,062	193,655	(37%)
TOTAL FUND EXPENSES		251,072	234,378	169,956	136,708	168,045	172,287	1%
FUND SURPLUS (DEFICIT)		40,078	61,131	139,274	47,263	21,017	21,368	(84%)

**Lombard Park District
2024 Proposed Budget
Audit Fund - 80**

The Illinois Revised Statutes require 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.

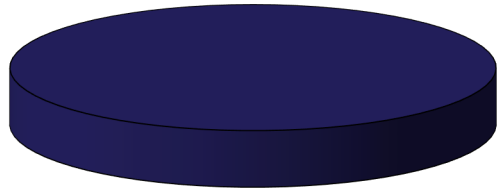
The Audit Fund was established to account for revenues derived from a specific annual property tax levy and expenditures of these monies for the annual audit of the district. The professional services account for this fund is budgeted with a 12% increase to accommodate for external audits that would need to be completed for grants received in 2024.



**LOMBARD PARK DISTRICT
AUDIT FUND REVENUE & EXPENDITURE
PROPOSED BUDGET 2024**

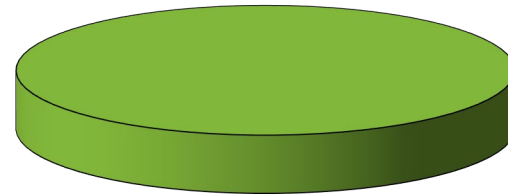
Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Tax Receipts	\$ 28,000	100.0%	\$ (3,907)	-12.2%
	<u>\$ 28,000</u>	<u>100.0%</u>	<u>\$ (3,907)</u>	<u>76.1%</u>
Expenditure				
Professional Services	\$ 28,460	100.0%	\$ 7,100	33.2%
	<u>\$ 28,460</u>	<u>100.0%</u>	<u>\$ 7,100</u>	<u>33.2%</u>

Audit Fund Revenue



Tax Receipts 100% \$28,000

Audit Fund Expenditure



Professional Services For Audit Expense 100% \$28,460

**Lombard Park District
Fund Summary - Proposed Budget Report
Audit Fund - 80
Fiscal Year 2024**

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
210 Taxes	\$ 15,726	\$ 16,156	\$ 31,907	\$ 26,473	\$ 26,851	\$ 28,000
TOTAL REVENUE	\$ 15,726	\$ 16,156	\$ 31,907	\$ 26,473	\$ 26,851	\$ 28,000
EXPENSE						
560 Professional Services	\$ 16,360	\$ 19,144	\$ 25,460	\$ 22,674	\$ 25,460	\$ 28,460
TOTAL EXPENSE	\$ 16,360	\$ 19,144	\$ 25,460	\$ 22,674	\$ 25,460	\$ 28,460
TOTAL REVENUE	\$ 15,726	\$ 16,156	\$ 31,907	\$ 26,473	\$ 26,851	\$ 28,000
TOTAL EXPENSE	16,360	19,144	25,460	22,674	25,460	28,460
Change in Fund Balance	\$ (634)	\$ (2,987)	\$ 6,447	\$ 3,798	\$ 1,391	\$ (460)

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Lombard Park District
 DETAILED BUDGET REPORT

FUND: AUDIT

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021--	--2022--	----- 2023 -----		--2024--	% INC (DEC)
		ACTUAL	ACTUAL	10 MO. BUDGETED	PROJECTED	REQUESTED BUDGET	
-----							0
BEGINNING BALANCE							
GENERAL							
REVENUES							
GENERAL							
TAXES							
80-00-00-210-0405	REAL ESTATE TAXES - CURRENT	15,726	16,156	31,907	26,472	26,851	28,000 (12%)
TOTAL TAXES		15,726	16,156	31,907	26,472	26,851	28,000 (12%)
TOTAL GENERAL		15,726	16,156	31,907	26,472	26,851	28,000 (12%)
TOTAL REVENUES: GENERAL		15,726	16,156	31,907	26,472	26,851	28,000 (12%)
EXPENSES							
GENERAL							
PROFESSIONAL SERVICES							
80-00-00-560-1840	AUDIT	16,360	19,143	25,460	22,674	25,460	28,460 11%
TOTAL PROFESSIONAL SERVICES		16,360	19,143	25,460	22,674	25,460	28,460 11%
TOTAL GENERAL		16,360	19,143	25,460	22,674	25,460	28,460 11%
TOTAL GENERAL		16,360	19,143	25,460	22,674	25,460	28,460 11%
TOTAL FUND REVENUES & BEG. BALANCE		15,726	16,156	31,907	26,472	26,851	28,000 (12%)
TOTAL FUND EXPENSES		16,360	19,143	25,460	22,674	25,460	28,460 11%
FUND SURPLUS (DEFICIT)		(634)	(2,987)	6,447	3,798	1,391	(460) (107%)

**Lombard Park District
2024 Proposed Budget
Capital Projects Fund - 90**

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. To account for the 2023 Series General Obligation Debt proceeds and expenditures, a separate Subclass (915) was set up within the Capital Projects fund and finally, to account for the 2024 Series General Obligation Debt proceeds and expenditures, a separate Subclass (916) was set up within the Capital Projects fund.

There is \$177,601 budgeted in Miscellaneous (0875) for a \$175,000 contribution from the Village of Lombard for costs associated with the Library property and \$2,601 budgeted for the reimbursement from the Falcons Football League for their portion of LED lighting installed on their fields in 2019.

Within this section is the detail of 2024 Capital Projects. The list includes \$158k of capital projects that are recreation-related and paid for from proceeds at Paradise Bay. The total of budgeted 2024 Capital Projects (funded through the Recreation, Special Recreation, and Capital Projects fund) is \$5.4M of which nearly \$3.7M worth of capital projects is carried over from 2023. This large carryover is largely due to the delay of the funding of the 2019 Capital Bill and rolling over the OSLAD grant project for Southland Park until 2024.

In 2024, we have budgeted \$1.9M in projects funded through State grants. The Capital Bill Grant (\$330k) and the second half of the OSLAD Grant for Southland (\$300k) which leave the remainder of these projects to be covered by the district (\$2.2M). 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:

- \$35,000 Computer Improvements – replacing aging hardware will reduce IT consulting labor at \$110hr
- \$45,000 Sealcoating & crack filling – prolong the useful life of asphalt throughout the district

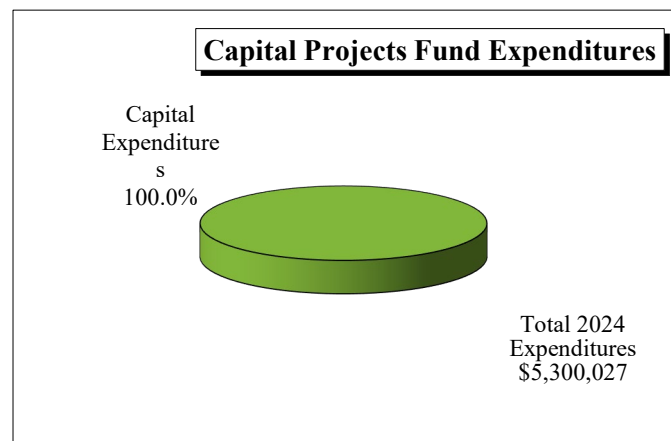
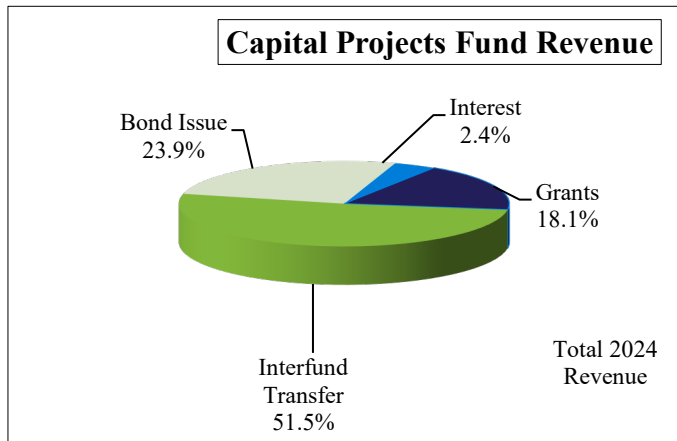
- \$70,285 Financial Software – upgrading the software will free staff of time-consuming data entry with a more robust paperless system
- \$25,000 Basketball Height Adjuster & Key Pad – eliminate the need to manually crank the basketball hoops to the appropriate height
- \$2,500,000 Southland Project – Park redesign with new amenities which will increase programming revenue
- \$51,000 Pool Controller and Pump Repair – replacement of the aging controller and pump be more energy efficient
- \$450,657 Various Vehicle Replacements – reduce mechanic labor by replacing aging vehicles and equipment

Finally, the Building Replacement, Vehicle and 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 2024**

Revenue Source	Budget Amount 2024	Percent of Total	Increase (Decrease) From Budget 2023	Percent of Increase (Decrease)
Grants	773,000	18.1%	1,195,000	-35.3%
Interfund Transfer	2,200,000	51.5%	1,000,000	83.3%
Bond Issue	\$ 1,019,660	23.9%	\$ 321,837	46.1%
Interest	103,845	2.4%	65,845	173.3%
Miscellaneous	177,601	4.2%	159,900	903.3%
	<u>\$ 4,274,106</u>	<u>100.0%</u>	<u>\$ 2,516,837</u>	<u>35.7%</u>
Expenditures				
Capital Expenditures	<u>\$ 5,300,027</u>	<u>100.0%</u>	<u>\$ 1,695,875</u>	<u>47.1%</u>
	<u>\$ 5,300,027</u>	<u>100.0%</u>	<u>\$ 1,695,875</u>	<u>47.1%</u>



**Lombard Park District
Fund Summary - Proposed Budget Report
Capital Projects Fund - 90
Fiscal Year 2024**

Account Number	Actual 2021	Actual 2022	Budget 2023	Y-T-D 2023	Estimated 2023	Proposed 2024
REVENUE						
0450 Interest	\$ 843	\$ 33,434	\$ 38,000	\$ 92,586	\$ 98,900	\$ 103,845
0875 Miscellaneous Income	27,939	27,152	17,701	16,250	16,250	177,601
0950 Bond Proceeds	677,424	668,225	697,823	-	704,660	1,019,660
610 Grants	200,000	-	1,195,000	641,550	1,009,000	773,000
660 Interfund Transfers In	600,000	600,000	1,200,000	-	-	2,200,000
TOTAL REVENUE	\$ 1,506,206	\$ 1,328,811	\$ 3,148,524	\$ 750,386	\$ 1,828,810	\$ 4,274,106
EXPENSE						
900 Capital Expenditures	934,946	608,646	2,312,000	400,990	613,999	4,071,342
907 2017 Bond	286,864	(289)	-	-	-	-
911 2019 Bond	10,600	-	-	-	-	-
912 2020 Bond	191,045	187,615	-	-	-	-
913 2021 Bond	281,838	245,716	290,710	67,380	148,619	-
914 2022 Bond	-	287,978	412,575	158,141	201,154	181,000
915 2023 Bond	-	-	588,867	128,669	433,785	282,585
916 2024 Bond	-	-	-	-	-	765,100
TOTAL EXPENSE	\$ 1,705,292	\$ 1,329,666	\$ 3,604,152	\$ 755,180	\$ 1,397,557	\$ 5,300,027
TOTAL REVENUE	\$ 1,506,206	\$ 1,328,811	\$ 3,148,524	\$ 750,386	\$ 1,828,810	\$ 4,274,106
TOTAL EXPENSE	1,705,292	1,329,666	3,604,152	755,180	1,397,557	5,300,027
Change in Fund Balance	\$ (199,086)	\$ (856)	\$ (455,628)	\$ (4,794)	\$ 431,253	\$ (1,025,921)

Lombard Park District 2024 Capital Projects

Account Number	Project Number	Project	Grant Funding	ADA Funding 40-00-00-900-9001	2024 Budget	B Priority
Administration						
90-00-00-900-9000	AO-03	Computer Improvements	\$ -	\$ -	\$ 35,000	\$ -
Facility Total			\$ -	\$ -	\$ 35,000	\$ -
District Wide - ADA Projects						
40-00-00-900-9001		ADA Audit Projects	\$ -	\$ 250,000	\$ -	-
40-00-00-900-9001	ADA-65*	ADA Accessible Swing - Southland		93,043		
		LGC Golf Patio Tables				8,000
Facility Total			\$ -	\$ 343,043	\$ -	\$ 8,000
District Wide						
90-00-00-900-9000	DW-13	Tree Replacement	\$ -	\$ -	\$ 15,000	\$ -
90-00-00-900-9000	DW-22	Sealcoating, Crack Filling & Restriping Asphalt			45,000	-
90-00-00-914-9000	DW-38	Field Boxes			6,000	
90-00-00-900-9000	DW-20	Soccer Goal Replacement			8,000	-
90-00-00-915-9000	DW-39	Financial Software			70,285	
90-00-00-914-9000		Comprehensive Master 10 Year Plan			175,000	
90-00-00-900-9000	DW-40*	Parking Lot Surface Replacement - SKMB & ADMIN			103,000	-
90-00-00-900-9000	DW-41*	(2) Ice Rinks			16,000	
90-00-00-915-9000		Security Cameras (SKRC & LGC)			15,000	
90-00-00-900-9000		Ball Field Improvements			60,000	
		Trash Can Replacement (75)				16,675
		Bike Rack Replacement (11)				6,000
Facility Total			\$ -	\$ -	\$ 513,285	\$ 22,675
641 N Main						
90-00-00-900-9000		Drinking Fountain and Pickleball Windscreens			\$ 40,000	
Facility Total			\$ -	\$ -	\$ 40,000	\$ -
Four Seasons						
90-00-00-900-9000	FS-12*	Path Replacement Log Cabin East		\$ 2,500	\$ 7,500	
90-00-00-900-9000	FS-13*	Path Extension to Playground		2,200	6,500	
90-00-00-900-9000	FS-14	Pickleball Windscreen			20,000	
90-00-00-915-9000		West Parking Lot Surfacing			50,000	
		Field #22 - Lighting Configuration				\$ 225,000
Facility Total			\$ -	\$ 4,700	\$ 84,000	\$ 225,000
Lagoon						
		Window/Wall Replacement			\$ -	85,000
		South Door Replacement				7,000
Facility Total			\$ -	\$ -	\$ -	\$ 92,000

Account Number	Project Number	Project	Grant Funding	ADA Funding 40-00-00-900-9001	2024 Budget	B Priority
Lilacia Park						
90-00-00-900-9000	LP-09	Holiday Displays	\$ -	\$ -	30,000	\$ -
90-00-00-900-9000		Lilacia Park Landscape Architech			30,000	
90-00-00-900-9000	LP-24*	Lilacia Park Renovation			518,000	
90-00-00-900-9000		Hydroseed Library Property			15,000	
90-00-00-900-9000		Electric Panel Upgrades			9,000	
		Trash Can Replacement (10)				9,000
		Museum Grant				
		Bench Replacements (12)				16,800
		Coach House Roof Replacement				20,000
		Chicken Coop Roof Replacement				10,000
		Irrigation Upgrade	-	-		8,000
		Sound System				25,000
	*	Pond Reconstruction (capital grant)	40,000	-	-	460,000
		Facility Total	\$ 40,000	\$ -	602,000	\$ 548,800
Lombard Common						
90-00-00-900-9000	LC-08*	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 capital grant)	125,000	-	25,000	-
		Facility Total	\$ 125,000	\$ -	73,000	\$ -
Lombard Community Building						
90-00-00-900-9000		Building Wiring (capital grant)	\$ 82,600		\$ 12,800	
		Facility Total	\$ 82,600	\$ -	12,800	\$ -
Madison Meadow						
	MM-31 *	2 Football Goal Posts	\$ -	\$ -		\$ 20,000
		Disc Golf Improvements				25,000
		Lights at Field #20				200,000
		Storage Building & Gator				TBD
		CXT Bathroom Building (14/15/20)				275,000
		CXT Bathroom Building				225,000
		Facility Total	\$ -	\$ -	-	\$ 745,000
Madison Meadow Athletic Center						
90-00-00-900-9000		Fitness Equipment			\$ 20,000	
90-00-00-915-9000		Floor Screening			15,000	
		Facility Total	\$ -	\$ -	35,000	\$ -
Old Grove						
90-00-00-900-9000	*	West Playground Repl. (capital grant)	\$ 125,000	\$ -	25,000	\$ -
90-00-00-900-9000		Pipe Replacement Between Ponds			TBD	
		Facility Total	\$ 125,000	\$ -	25,000	\$ -

Account Number	Project Number	Project	Grant Funding	ADA Funding 40-00-00-900-9001	2024 Budget	B Priority
Paradise Bay						
20-00-00-900-9000	PBW-91*	Garbage Cans	-	-	\$ 10,000	-
20-00-00-900-9000		Freezer			7,500	
40-00-00-900-9000		Accessible Chair		5,600		-
20-00-00-900-9000		Hurricane Cove Main Controller			25,000	
20-00-00-900-9000		Hurricane Cove Recirculation Pump Repair			26,000	
20-00-00-900-9000		Tot Pool Filter Replacement			38,000	
20-00-00-900-9000		Robotic Vacuum Unit			5,000	
20-00-00-900-9000		Raypak Triton 100 Gallon Water Heater (2)			25,000	
20-00-00-900-9000		New Sound System	-	-	12,335	
20-00-00-900-9000		Queen Palm & Frond Partial Replacement	-	-	9,750	
		Facility Total	\$ -	\$ 5,600	\$ 158,585	\$ -
Pleasant Lane School						
90-00-00-900-9000		Basketball Height Adjuster and Key Pad			\$ 25,000	\$ -
		Air Conditioning				TBD
		Facility Total	\$ -	\$ -	\$ 25,000	\$ -
Southland						
90-00-00-900-9000	SL-03*	Southland Park OSLAD Project	\$ 550,000	\$ 300,000	\$ 1,650,000	\$ -
		Facility Total	\$ 550,000	\$ 300,000	\$ 1,650,000	\$ -
Sunset Knoll Recreation Center						
90-00-00-900-9000	SKC-41*	Dance Studio Floor Refinishing			\$ 4,750	
90-00-00-900-9000	SKC-42*	Vinyl Flooring Rooms (1-5)			18,000	
90-00-00-900-9000	SKC-43*	Vinyl Flooring Tot Hallway			10,250	
90-00-00-900-9000		COMED Transformer Door			10,000	
		Upgrade Electrical Switchgear & Equip w/ COMED Connection				105,000
		LED Ceiling Lights (355 units)				16,600
	*	Convert Old Fitness Space to Multi-Purpose Rooms (capital grant)	65,000	-		65,000
		Facility Total	\$ 65,000	\$ -	\$ 43,000	\$ 186,600
Sunset Knoll Park						
	SKP-12*	Playground Replacement (North)				\$ 135,000
		Facility Total	\$ -	\$ -	\$ -	\$ 135,000
Vehicle Replacement						
90-00-00-916-9000		Ford F-150 Quad Cab (2)			\$ 121,000	
90-00-00-900-9000		15 Passenger Van			85,000	
90-00-00-916-9000		Party Wagon Replacement (3) '24 and (3) '25 - VOL Funded	35,400			35,400
90-00-00-900-9000		Ford F-350 Regular Cab w/ Stake Bed			67,500	
90-00-00-900-9000		John Deere 4066R Compact Utility Tractor w/ Cab			52,000	
90-00-00-900-9000		Jacobsen 300 Gallon Spray Rig			70,000	
90-00-00-916-9000		Flatbed Trailer '18 w/ 20k lb Winch			15,200	
		Facility Total	\$ 35,400	\$ -	\$ 410,700	\$ 35,400

Account Number	Project Number	Project	Grant Funding	ADA Funding 40-00-00-900-9001	2024 Budget	B Priority
Westmore Woods						
		North Pond Bank Stabilization				TBD
		Facility Total	\$ -	\$ -	\$ -	TBD
Lombard Golf Course						
90-00-00-900-9000		Yamaha Beverage Cart			\$ 13,500	
90-00-00-900-9000		Yamaha Golf Carts (9)			53,985	
90-00-00-900-9000		Toro Procor 648s Walk Behind Greens Aerator			39,957	
	LGC-12*	Clubhouse Building Improvements	\$ -			\$ 100,000
		Facility Total	\$ -	\$ -	\$ 107,442	\$ 100,000
		GRAND TOTAL	\$ 1,023,000	\$ 653,343	\$ 3,814,812	\$ 1,871,475

FUND: CAPITAL PROJECTS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
BEGINNING BALANCE							0	
GENERAL REVENUES								
GENERAL GRANTS								
90-00-00-332-0610	GRANTS	200,000	0	1,195,000	641,550	1,009,000	773,000	(35%)
TOTAL GRANTS		200,000	0	1,195,000	641,550	1,009,000	773,000	(35%)
INTERFUND TRANSFER								
90-00-00-660-0910	INTERFUND TRANSFER	600,000	600,000	1,200,000	0	0	2,200,000	83%
TOTAL INTERFUND TRANSFER		600,000	600,000	1,200,000	0	0	2,200,000	83%
CAPITAL								
90-00-00-900-0450	INVESTMENT INTEREST	842	33,433	38,000	92,586	98,900	103,845	173%
90-00-00-900-0875	MISCELLANEOUS	27,939	27,152	17,701	16,250	16,250	177,601	903%
TOTAL CAPITAL		28,781	60,585	55,701	108,836	115,150	281,446	405%
2021 BOND ISSUANCE								
90-00-00-913-0950	BOND PROCEEDS	677,424	0	0	0	0	0	0%
TOTAL 2021 BOND ISSUANCE		677,424	0	0	0	0	0	0%
2022 BOND ISSUANCE								
90-00-00-914-0950	BOND PROCEEDS	0	668,225	0	0	0	0	0%
TOTAL 2022 BOND ISSUANCE		0	668,225	0	0	0	0	0%
2023 BOND ISSUANCE								
90-00-00-915-0950	BOND PROCEEDS	0	0	697,823	0	704,660	0	(100%)
TOTAL 2023 BOND ISSUANCE		0	0	697,823	0	704,660	0	(100%)
2024 BOND ISSUANCE								
90-00-00-916-0950	BOND PROCEEDS	0	0	0	0	0	1,019,660	0%
TOTAL 2024 BOND ISSUANCE		0	0	0	0	0	1,019,660	0%
TOTAL GENERAL		1,506,205	1,328,810	3,148,524	750,386	1,828,810	4,274,106	35%
TOTAL REVENUES: GENERAL EXPENSES		1,506,205	1,328,810	3,148,524	750,386	1,828,810	4,274,106	35%

FUND: CAPITAL PROJECTS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
GENERAL								
GENERAL								
CAPITAL EXPENSES								
90-00-00-900-9000	CAPITALS	934,945	608,646	2,312,000	400,989	613,999	4,071,342	76%
TOTAL CAPITAL EXPENSES		934,945	608,646	2,312,000	400,989	613,999	4,071,342	76%
2016 BOND ISSUANCE								
90-00-00-907-9000	CAPITALS	286,864	(289)	0	0	0	0	0%
TOTAL 2016 BOND ISSUANCE		286,864	(289)	0	0	0	0	0%
2019 BOND ISSUANCE								
90-00-00-911-9000	CAPITALS	10,600	0	0	0	0	0	0%
TOTAL 2019 BOND ISSUANCE		10,600	0	0	0	0	0	0%
2020 BOND ISSUANCE								
90-00-00-912-9000	CAPITALS	191,044	187,615	0	0	0	0	0%
TOTAL 2020 BOND ISSUANCE		191,044	187,615	0	0	0	0	0%
2021 BOND ISSUANCE								
90-00-00-913-1845	BOND ISSUANCE	17,450	0	0	0	0	0	0%
90-00-00-913-9000	CAPITALS	264,387	245,715	290,710	67,380	148,619	0	(100%)
TOTAL 2021 BOND ISSUANCE		281,837	245,715	290,710	67,380	148,619	0	(100%)
2022 BOND ISSUANCE								
90-00-00-914-1845	BOND ISSUANCE	0	10,700	0	0	0	0	0%
90-00-00-914-9000	CAPITALS	0	277,278	412,575	158,141	201,154	181,000	(56%)
TOTAL 2022 BOND ISSUANCE		0	287,978	412,575	158,141	201,154	181,000	(56%)
2023 BOND ISSUANCE								
90-00-00-915-1845	BOND ISSUANCE	0	0	11,200	0	11,200	0	(100%)
90-00-00-915-9000	CAPITALS	0	0	577,667	128,669	422,585	282,585	(51%)
TOTAL 2023 BOND ISSUANCE		0	0	588,867	128,669	433,785	282,585	(52%)

FUND: CAPITAL PROJECTS

ACCOUNT NUMBER	ACCOUNT DESCRIPTION	--2021-- ACTUAL	--2022-- ACTUAL	----- BUDGETED	2023 10 MO. ACTUAL	----- PROJECTED	--2024-- REQUESTED BUDGET	% INC (DEC)
GENERAL								
GENERAL								
2024 BOND ISSUANCE								
90-00-00-916-1845	BOND ISSUANCE	0	0	0	0	0	16,200	0%
90-00-00-916-9000	CAPITALS	0	0	0	0	0	748,900	0%
TOTAL 2024 BOND ISSUANCE		0	0	0	0	0	765,100	0%
TOTAL GENERAL		1,705,290	1,329,665	3,604,152	755,179	1,397,557	5,300,027	47%
TOTAL GENERAL		1,705,290	1,329,665	3,604,152	755,179	1,397,557	5,300,027	47%
TOTAL REVENUES		1,506,205	1,328,810	3,148,524	750,386	1,828,810	4,274,106	35%
TOTAL EXPENSES		1,705,290	1,329,665	3,604,152	755,179	1,397,557	5,300,027	47%
SURPLUS (DEFICIT)		(199,085)	(855)	(455,628)	(4,793)	431,253	(1,025,921)	125%
TOTAL FUND REVENUES & BEG. BALANCE		1,506,205	1,328,810	3,148,524	750,386	1,828,810	4,274,106	35%
TOTAL FUND EXPENSES		1,705,290	1,329,665	3,604,152	755,179	1,397,557	5,300,027	47%
FUND SURPLUS (DEFICIT)		(199,085)	(855)	(455,628)	(4,793)	431,253	(1,025,921)	125%

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Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Aquatics														
Afternoon Adventures	\$ 8.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	-	-	-	-	-	-	-	-	-
Aqua Motion	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	70.00	10	60	7.00	7.00
Aqua Zumba	-	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Boy Scout Badge Program	25.00	25.00	25.00	25.00	25.00	-	-	-	-	-	-	-	-	-
Deep Water Workout	53.00	53.00	54.00	56.00	56.00	58.00	58.00	65.00	65.00	70.00	10	60	7.00	7.00
Dino Dig Mystery	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-	-
Dive Team	123.00	123.00	127.00	131.00	135.00	140.00	140.00	140.00	140.00	140.00	18	90	5.19	7.78
Giant Twister	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-	-
Girl Scout Badge Program	15.00	15.00	15.00	18.00	25.00	-	-	-	-	-	-	-	-	-
Hawaiian Luau	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-	-
Junior Lifeguard Class	60.00	60.00	62.00	64.00	65.00	67.00	67.00	67.00	69.00	66.00	5	120	6.60	13.20
Lifeguarding Class	160.00	160.00	165.00	170.00	170.00	-	-	-	-	-	-	-	-	-
Lunch with the Lifeguards	10.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	15.00	-	1	120	-	-
Mother's Helper Safety Class	9.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-	-
Pirate Party - Parent/Tot	8.00	10.00	10.00	15.00	15.00	15.00	15.00	15.00	15.00	-	1	75	-	-
RC Boat Regatta	15.00	15.00	15.00	15.00	15.00	20.00	20.00	20.00	20.00	25.00	1	120	12.50	25.00
Shallow Water Aerobics	-	53.00	54.00	56.00	56.00	58.00	58.00	65.00	67.00	70.00	10	60	7.00	7.00
Snorkeling For Kids	60.00	62.00	62.00	62.00	62.00	-	-	-	-	-	-	-	-	-
Springboard Diving	47.00	47.00	48.00	49.00	50.00	52.00	52.00	54.00	56.00	58.00	5	60	11.60	11.60
Springboard Dive Lessons-Private	-	84.00	85.00	85.00	85.00	92.00	92.00	95.00	95.00	-	5	30	-	-
Stolen Beach Towel Mystery	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-	-
Story & Swim Series	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-	-
Swim Camp	41.00	43.00	44.00	45.00	45.00	50.00	50.00	55.00	57.00	60.00	5	120	6.00	12.00
Swim Lesson - Level 1-6 (pm)	31.00	32.00	33.00	34.00	35.00	45.00	45.00	55.00	57.00	58.00	6	40	14.50	9.67
Swim Lesson - Level 1-6 (am)	39.00	40.00	41.00	43.00	45.00	50.00	50.00	55.00	57.00	58.00	6	40	14.50	9.67
Swim Lessons-Parent & Tot	27.00	28.00	29.00	30.00	35.00	40.00	40.00	45.00	46.00	47.00	8	30	11.75	5.88
Swim Lesson-Tot/Preschool (am)	30.00	31.00	32.00	33.00	35.00	40.00	40.00	45.00	46.00	47.00	8	30	11.75	5.88
Swim Lesson-Tot/Preschool (pm)	24.00	25.00	26.00	27.00	35.00	40.00	40.00	45.00	46.00	47.00	6	30	15.67	7.83
Swim Lessons-Private	84.00	86.00	88.00	88.00	89.00	100.00	100.00	110.00	123.00	93.00	5	30	37.20	18.60
Swim Team-Blue	148.00	148.00	152.00	152.00	157.00	165.00	170.00	170.00	170.00	173.00	30	90	3.84	5.77
Swim Team-Junior	117.00	117.00	120.00	120.00	125.00	135.00	140.00	140.00	140.00	143.00	30	60	4.77	4.77
Swim Team-White	148.00	148.00	152.00	152.00	157.00	165.00	170.00	170.00	170.00	173.00	30	90	3.84	5.77
Swim Time - Parent/Tot														
Daily	5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	7.00	8.00	1	90	5.33	8.00
Turtle Float - Tots	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-	-
Under the Sea-Tots	8.00	10.00	10.00	10.00	10.00	-	-	-	-	-	-	-	-	-
Water Volleyball Clinic	52.00	52.00	52.00	52.00	52.00	-	-	-	-	-	-	-	-	-
Athletics - Adult														
5K Run	20.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	23.00	30.00	1	60	30.00	30.00
Bags Tournament	33.00	-	-	33.00	-	-	-	-	-	-	-	-	-	-
Baseball - Fall Men's Over 30	815.00	850.00	875.00	899.00	925.00	930.00	930.00	975.00	975.00	975.00	8	120	60.94	121.88
Basketball League-Men's	570.00	675.00	675.00	675.00	675.00	675.00	-	-	-	-	-	-	-	-
Basketball - Drop-In	6.00	6.00	6.00	6.00	-	-	-	-	-	-	-	-	-	-
Disc Golf Clinics	1.00	1.00	1.00	1.00	-	-	-	45.00	45.00	45.00	1	60	45.00	45.00
Disc Golf Tournament	12.50	15.00	15.00	15.00	-	-	-	3.00	5.00	5.00	1	60	5.00	5.00
Fencing	58.00	58.00	60.00	63.00	63.00	50.00	-	60.00	70.00	70.00	7	60	10.00	10.00

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Flag Football League	-	400.00	400.00	400.00	-	-	-	-	-	-	-	-	-	-
Soccer League - Men's	550.00	550.00	550.00	35.00	35.00	35.00	-	-	-	-	-	-	-	-
Softball-Adult, Summer 12"	715.00	725.00	750.00	775.00	800.00	800.00	800.00	780.00	800.00	815.00	12	60	67.92	67.92
Softball - Co-Ed, Summer 14"	670.00	725.00	750.00	775.00	700.00	700.00	700.00			-	-	-	-	-
Softball-Lilac Men's Tourn	240.00	250.00	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"	500.00	550.00	575.00	600.00	625.00	625.00	650.00	625.00	650.00	650.00	8	60	81.25	81.25
Softball-Men's 16" Summer	680.00	-	-	-	800.00	800.00	800.00			-	-	-	-	-
Tennis Adult	61.00	57.00	59.00	60.00	70.00	71.00	-	71.00	89.00	92.00	10	60	9.20	9.20
Volleyball-Co-Ed	225.00	275.00	275.00	350.00	350.00	350.00	-	-	-	-	-	-	-	-
Volleyball - Open	6.00	6.00	6.00	6.00	-	-	-	-	-	-	-	-	-	-
Athletics - Youth														
3-Point Youth Instruction	-	-	65.00	65.00	67.00	67.00	78.00	78.00	84.00	84.00	6	45	18.67	14.00
After School Hoops	50.00	50.00	50.00	55.00	57.00	57.00	57.00	57.00	60.00	60.00	4	60	15.00	15.00
Basketball Kindergarten	46.00	50.00	55.00	55.00	60.00	60.00	63.00	63.00	66.00	66.00	8	60	8.25	8.25
Basketball (Gr 1-2)	71.00	75.00	80.00	80.00	85.00	85.00	88.00	88.00	91.00	91.00	11	60	8.27	8.27
Basketball (Gr 3-8)	85.00	89.00	95.00	95.00	100.00	100.00	103.00	103.00	106.00	106.00	11	60	9.64	9.64
Basketball-H.S. League	108.00	110.00	115.00	115.00	120.00	120.00	120.00	120.00	125.00	125.00	12	60	10.42	10.42
Basketball (Youth Open)	4.00	4.00	4.00	-	-	-	-	-	-	-	-	-	-	-
Chicago Fire Soccer Camp PeeWee	-	70.00	75.00	80.00	98.00	105.00	105.00	94.00	105.00	98.00	5	60	19.60	19.60
Chicago Fire Soccer Camp Standard	135.00	135.00	140.00	145.00	178.00	190.00	190.00	169.00	186.00	188.00	5	180	12.53	37.60
Hitting/Pitching Clinic	-	40.00	45.00	46.00	65.00	65.00	50.00	50.00	50.00	50.00	6	60	8.33	8.33
Fencing	58.00	58.00	60.00	63.00	63.00	50.00	60.00	60.00	70.00	70.00	7	60	10.00	10.00
Flag Football	47.00	55.00	57.00	58.00	57.00	57.00	57.00	-	-	-	-	-	-	-
Ice Skating - Adult/Freestyle	140.00	140.00	142.00	148.00	150.00	150.00	155.00	155.00	155.00		8	40	-	-
Ice Skating - Hockey	150.00	152.00	155.00	148.00	150.00	150.00	155.00	155.00	155.00		8	30	-	-
Ice Skating - Tot/Youth	126.00	130.00	132.00	130.00	130.00	130.00	140.00	145.00	155.00		8	30	-	-
Soccer (Indoor - Age 4-6)	35.00	37.00	40.00	40.00	40.00	40.00	40.00	-	-	-	-	-	-	-
Soccer (Outdoor)	50.00	52.00	55.00	57.00	62.00	64.00	64.00	64.00	65.00	68.00	14	60	4.86	4.86
Soccer - Tot (Little Kickers)	44.00	45.00	46.00	46.00	46.00	48.00	48.00	46.00	50.00	-	-	-	-	-
Softball Clinics	53.00	55.00	58.00	45.00	50.00	50.00	75.00	-	-	-	-	-	-	-
Softball Fast Pitch (Rookies-Div I)	81.00	50.00	55.00	60.00	75.00	75.00	75.00	-	-	-	-	-	-	-
Softball-Fast Pitch (Div 2-High School)	94.00	95.00	97.00	102.00	105.00	105.00	105.00	-	-	-	-	-	-	-
T-Ball	62.00	55.00	62.00	64.00	66.00	68.00	68.00	70.00	72.00	74.00	13	55	6.21	5.69
Tennis (4 wk session)	-	53.00	-	-	-	-	-	-	-	-	-	-	-	-
Tennis - PeeWee	55.00	57.00	59.00	60.00	63.00	63.00	63.00	63.00	75.00	78.00	10	45	10.40	7.80
Tennis - Standard	65.00	67.00	69.00	70.00	71.00	71.00	71.00	71.00	75.00	78.00	10	60	7.80	7.80
Tennis - JATT	75.00	77.00	79.00	80.00	73.00	73.00	73.00	74.00	80.00	83.00	10	75	6.64	8.30
Tennis - Private Lessons	31.00	30.00	30.00	30.00	30.00	-	-	-	-	-	-	-	-	-
Tennis - Semi-Private	41.00	40.00	40.00	40.00	40.00	-	-	-	-	-	-	-	-	-
Tennis (7 wk session)	103.00	108.00	-	-	-	-	-	-	-	-	-	-	-	-
Firebirds Soccer Camp (4-5)	120.00	120.00	120.00	120.00	120.00	120.00	120.00	120.00	95.00	87.00	4	90	14.50	21.75
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	-	135.00	-	-	-	-
Firebirds Soccer Camp (11-14)	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	165.00	135.00	4	180	11.25	33.75
Soccer Skills Training	75.00	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	90.00	86.00	86.00	86.00	92.00	99.00	99.00	99.00	99.00	99.00	7	60	14.14	14.14
Volleyball-Junior Skills and Drills	90.00	90.00	86.00	86.00	92.00	99.00	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	-	-	-	-	-

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Volleyball-Junior Volley Series Match Play	-	-	-	-	-	179.00	159.00	99.00	99.00	99.00	7	60	14.14	14.14
Westlake Basketball Camp	71.00	72.00	75.00	72.00	75.00	75.00	75.00	75.00	77.00	77.00	5	120	7.70	15.40
Westlake Basketball Camp	71.00	72.00	75.00	74.00	75.00	75.00	75.00	75.00	77.00	77.00	5	120	7.70	15.40
Sports Kids - Parent/Child Archery	103.00	100.00	-	-	-	-	-	-	-	-	-	-	-	-
Sports Kids - Winter/Spring Break Camp (2 day)	37.00	36.00	-	-	-	-	-	-	-	-	-	-	-	-
Sports Kids - 4-day Summer Camp	38.00	80.00	-	-	-	-	-	-	-	-	-	-	-	-
Sports Kids - Archery P/C	68.00	100.00	-	-	-	-	-	-	-	-	-	-	-	-
Sports Kids - Tot	50.00	50.00	-	-	-	-	-	-	-	-	-	-	-	-
Camps-Summer														
Badminton - Girls and boys	65.00	65.00	65.00	65.00	65.00	65.00	65.00	65.00	75.00	100.00	9	120	5.56	11.11
Baseball Camp	82.00	80.00	82.00	65.00	65.00	65.00	65.00	65.00	100.00	100.00	9	90	7.41	11.11
Basketball Camp-Boys	100.00	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	65.00	65.00	65.00	80.00	75.00	75.00	75.00	75.00	60.00	65.00	8	120	4.06	8.13
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	30.00	35.00	40.00	45.00	45.00	45.00	1	390	6.92	45.00
Cabin Fever Extended Care	8.00	8.00	8.00	8.00	8.00	9.00	8.00	8.00	8.00	8.00	1	120	4.00	8.00
Camp Snowball (Winter)	48.00	50.00	52.00	53.00	55.00	55.00	55.00	55.00	55.00	55.00	3	240	-	-
Cheerleading Camp (Rams)	-	70.00	70.00	70.00	70.00	70.00	70.00	70.00	-	-	-	-	-	-
Chess Camp	85.00	100.00	100.00	107.00	100.00	110.00	175.00	180.00	180.00	180.00	5	120	18.00	36.00
CIT (Day Camp)	60.00	60.00	60.00	62.00	65.00	70.00	100.00	120.00	124.00	125.00	5	390	3.85	25.00
CIT (4/5 week)	40.00	180.00	180.00	-	-	-	-	-	-	-	-	-	-	-
Club Rec AM 2 Days	-	-	-	-	612.00	648.00	648.00	720.00	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	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	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	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	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	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	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	3,060.00	185	180	5.51	16.54
Cross Country Camp (rams)	60.00	60.00	60.00	75.00	80.00	80.00	80.00	80.00	60.00	100.00	8	120	6.25	12.50
Football/Conditioning Camp														
Varsity	100.00	110.00	110.00	125.00	125.00	125.00	-	125.00	125.00	125.00	14	180	2.98	8.93
Soph	100.00	110.00	110.00	100.00	100.00	100.00	-	100.00	100.00	100.00	14	180	2.38	7.14
Frosh	80.00	90.00	90.00	100.00	100.00	100.00	-	100.00	100.00	100.00	8	180	4.17	12.50
Gr 2-8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gymnastic Training Camp (Rams)	-	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	45.00	1	390	6.92	45.00
Spring Break Camp Daily	-	-	-	28.00	28.00	35.00	40.00	45.00	45.00	45.00	1	390	6.92	45.00
Sunrise Camp 2 Day (am)								16.00	16.00	18.00	2	120	4.50	9.00
Sunrise Camp 3 Day (am)	18.00	18.00	18.00	18.00	18.00	21.00	21.00	24.00	24.00	26.00	3	120	4.33	8.67
Sunrise Camp (single day)	8.00	8.00	9.00	9.00	9.00	9.00	9.00	8.00	10.00	11.00	1	120	5.50	11.00
Sunrise Camp 5 Day (am)	28.00	28.00	28.00	28.00	28.00	30.00	30.00	34.00	35.00	36.00	5	120	3.60	7.20
Sunrise Camp 10 Day (am)	54.00	54.00	54.00	54.00	54.00	55.00	55.00	-	-	-	-	-	-	-
Sunset Camp 2 Day (pm)								16.00	16.00	18.00	2	120	4.50	9.00
Sunset Camp 3 Day (pm)	19.00	18.00	19.00	19.00	19.00	22.00	22.00	24.00	24.00	26.00	3	150	3.47	8.67
Sunset Camp 5 Day (pm)	30.00	28.00	30.00	30.00	30.00	32.00	32.00	34.00	35.00	36.00	5	150	2.88	7.20
Sunet Camp 10 Day (pm)	55.00	54.00	55.00	55.00	55.00	60.00	60.00	-	-	-	-	-	-	-
Sunset Camp (single day)	8.00	8.00	9.00	9.00	9.00	9.00	9.00	10.00	10.00	11.00	1	120	5.50	11.00

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Day Camp 10 Day	228.00	228.00	234.00	234.00	240.00	250.00	250.00	-	-	-	-	-	-	-
Day Camp (2 day)								63.00	65.00	67.00	2	390	5.15	33.50
Day Camp (3 day)	80.00	80.00	82.00	82.00	85.00	90.00	90.00	95.00	98.00	100.00	3	390	5.13	33.33
Day Camp (5 day)	122.00	122.00	125.00	125.00	128.00	135.00	135.00	142.00	146.00	150.00	5	390	4.62	30.00
Day Camp (Full Summer)	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	1,230.00	50	390	3.78	24.60
Day Camp PYD Field Trip	-	-	-	44.00	44.00	45.00	45.00	45.00	50.00	51.00	1	390	7.85	51.00
Kool Adventure Kamp (3 days)	226.00	233.00	241.00	248.00	255.00	263.00	263.00	271.00	316.00		15	240	-	-
Kool Adventure Kamp (2 Days)	151.00	156.00	165.00	165.00	170.00	175.00	175.00	180.00	198.00		10	240	-	-
Lil' Rascals Bears (2 Day)	226.00	156.00	165.00	165.00	170.00	175.00	175.00	180.00	198.00		10	240	-	-
Lil' Rascals Bears (3 Day)	151.00	233.00	241.00	248.00	255.00	263.00	263.00	271.00	316.00		15	240	-	-
Lil' Rascals Cubs (3hr)	113.00	117.00	120.00	124.00	-	-	-	-	-	-	-	-	-	-
Lil' Rascals Cubs (4hr)	151.00	156.00	165.00	165.00	170.00	175.00	175.00	180.00	316.00		10	240	-	-
Soccer Camp-Boys Rams	75.00	75.00	75.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00	9	120	4.72	9.44
Soccer Camp-Girls Rams	45.00	45.00	50.00	55.00	55.00	55.00	55.00	55.00	30.00	50.00	8	120	3.13	6.25
Softball Camp-Rams	48.00	60.00	60.00	70.00	70.00	70.00	70.00	70.00	30.00	40.00	8	120	2.50	5.00
Teen Camp - 2 Day								75.00	77.00	80.00	2	390	6.15	40.00
Teen Camp - 3 Day	78.00	80.00	82.00	82.00	85.00	90.00	90.00	115.00	118.00	124.00	3	390	6.36	41.33
Teen Camp - 5 Day	120.00	122.00	125.00	125.00	128.00	135.00	135.00	190.00	196.00	205.00	5	390	6.31	41.00
Teen Camp 10 Day	225.00	228.00	234.00	234.00	240.00	250.00	250.00	-	-	-	-	-	-	-
Teen Camp - Full Summer	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	1,627.00	49	390	5.11	33.20
Teen Camp PYD Field Trip	-	-	-	44.00	44.00	45.00	45.00	50.00	50.00	53.00	1	390	8.15	53.00
Teen Camp PYD Non-Field Trip	-	-	-	33.00	33.00	35.00	35.00	40.00	40.00	43.00	1	390	6.62	43.00
Tennis Team-Youth	100.00	100.00	100.00	105.00	105.00	105.00	105.00	105.00	105.00		25	90	-	-
Tennis Team-High School	130.00	130.00	130.00	135.00	135.00	135.00	135.00	135.00	135.00		25	120	-	-
Theatre Camp	-	-	-	-	-	-	125.00	125.00			5	180	-	-
Volleyball Camp (Westlake)	66.00	66.00	68.00	65.00	65.00	65.00	65.00	65.00		70.00	5	120	7.00	14.00
Volleyball Camp-GWMS	75.00	74.00	75.00	75.00	75.00	75.00	75.00	75.00			5	90	-	-
Volleyball Open Gym-GWMS	53.00	52.00	55.00	52.00	54.00	75.00	75.00	75.00			5	60	-	-
Wrestling Camp - RAM Mini	-	50.00	50.00	50.00	-	-	-	-	-	30.00	6	60	5.00	5.00
<u>Fitness/Health</u>														
20/20/20	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
30/30	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Below The Belt	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
Body Work	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
Boot Camp	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Boot Camp	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Cardio Fusion	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
Cardio-Kickboxing	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
Cardio Yoga-lates	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
Exercise For Diabetics	53.00	53.00	53.00	56.00	-	-	-	-	-	-	-	-	-	-
SKRC - Fitness Room														
1 Year Membership	236.00	243.00	243.00	243.00	-	-	-	-	-	-	-	-	-	-
3 Month Membership	67.00	69.00	69.00	69.00	-	-	-	-	-	-	-	-	-	-
20 Punch	39.00	40.00	40.00	40.00	-	-	-	-	-	-	-	-	-	-
10 Punch	28.00	29.00	29.00	29.00	-	-	-	-	-	-	-	-	-	-
Daily	6.00	7.00	7.00	7.00	-	-	-	-	-	-	-	-	-	-
SKRC - Fitness Room - Senior														
1 Year Membership	177.00	182.00	182.00	182.00	-	-	-	-	-	-	-	-	-	-

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
3 Month Membership	56.00	58.00	58.00	58.00	-	-	-	-	-	-	-	-	-	-
20 Punch	23.00	24.00	24.00	24.00	-	-	-	-	-	-	-	-	-	-
10 Punch	18.00	19.00	19.00	19.00	-	-	-	-	-	-	-	-	-	-
Daily	4.00	4.00	5.00	5.00	-	-	-	-	-	-	-	-	-	-
Intro to Yoga	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Kickboxing Aerobics	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
KidFit	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Light Weight Workout	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Minute By Minute	52.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Muscle Madness	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
NIA	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
On The Ball	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Pilates	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Pilates Plus	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Power N' Step	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Power Sculpt	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Senior Exercise/Strength Training														
5	13.00	13.00	14.00	14.00	14.00	15.00	-	-	-	-	-	-	-	-
10	23.00	24.00	24.00	24.00	24.00	25.00	-	-	-	-	-	-	-	-
20	35.00	36.00	36.00	36.00	36.00	40.00	-	-	-	-	-	-	-	-
Step Interval	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
Step N Kickbox Aerobics	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Step N Sculpt	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Tai Chi	65.00	65.00	77.00	77.00	-	-	-	-	89.00	89.00	8.00	60.00	11.13	11.13
Teens In Training	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Tone & Tighten	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
Totally Fit	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Turbo Kick	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Wake Up Call	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
Yoga	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Yoga Challenge	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Yoga For Kids	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Yoga-Gentle	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Yoga-lates	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Yoga-lates Fusion	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
Yoga-Parent and Child	53.00	53.00	54.00	56.00	-	-	-	-	-	-	-	-	-	-
Yoga - Youthful	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
Zumba	43.00	43.00	43.00	44.00	-	-	-	-	-	-	-	-	-	-
<u>Gymnastics</u>														
Lombard Poms	130.00	135.00	140.00	145.00	145.00	150.00	150.00	150.00	150.00		9	55	-	-
Lombard Leapers - (Tumbling Team)	70.00	60.00	-	-	-	-	-	-	-		-	-	-	-
Lombard Leapers - (Tumbling Class)	70.00	80.00	80.00	60.00	60.00	83.00	82.00	-	-		-	-	-	-
Tumbling Times Parent/Tot	70.00	70.00	70.00	63.00	63.00	74.00	51.00	60.00	62.00	73.00	6	35	20.86	12.17
Tumbling Times Tiny Times	74.00	74.00	74.00	66.00	66.00	77.00	75.00	63.00	65.00	83.00	6	45	18.44	13.83
Tumbling Times Super Times	74.00	74.00	74.00	66.00	66.00	77.00	75.00	63.00	65.00	78.00	6	45	17.33	13.00
Tumbling Times Beginner Lvl. 1	80.00	81.00	81.00	73.00	73.00	73.00	82.00	69.00	73.00	83.00	6	60	13.83	13.83
Tumbling Times Beginner Lvl. 2	84.00	84.00	84.00	76.00	76.00	76.00	82.00	69.00	73.00	83.00	6	75	11.07	13.83
Tumbling Times Junior Team	196.00	196.00	221.00	221.00	221.00	221.00	221.00	125.00	125.00	125.00	12	90	6.94	10.42

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
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	-	-	-	-	-	-	-
<u>Martial Arts</u>														
Karate														
Winter	111.00	114.00	117.00	120.00	123.00	126.00	120.00	141.00	141.00	156.00	12	55	14.18	13.00
Spring	94.00	95.00	97.00	100.00	103.00	105.00	105.00	113.00	118.00	118.00	10	55	20.29	18.60
Summer	103.00	105.00	108.00	110.00	113.00	116.00	116.00	124.00	120.00	146.00	12	55	13.27	12.17
Fall	139.00	143.00	145.00	153.00	157.00	147.00	147.00	169.00	184.00	186.00	15	55	13.53	12.40
Karate (Adult - Int)														
Winter	120.00	129.00	130.00	135.00	139.00	141.00	135.00	141.00	141.00	156.00	12	75	10.40	13.00
Spring	105.00	108.00	110.00	113.00	116.00	105.00	105.00	113.00	118.00	118.00	10	75	9.44	11.80
Summer	119.00	118.00	120.00	123.00	126.00	116.00	116.00	124.00	120.00	146.00	12	75	9.73	12.17
Fall	158.00	161.00	164.00	172.00	177.00	147.00	147.00	169.00	184.00	-	15	75	-	-
Sullivan's School of Karate	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	11	45	6.06	4.55
Tae Kwon Do														
Winter	110.00	120.00	120.00	125.00	125.00	125.00	120.00	120.00	150.00	120.00	12	40	15.00	10.00
Spring	100.00	100.00	105.00	105.00	105.00	110.00	110.00	110.00	150.00	100.00	10	40	15.00	10.00
Summer	120.00	100.00	105.00	105.00	110.00	100.00	100.00	110.00	150.00	120.00	10	40	18.00	12.00
Fall	150.00	160.00	160.00	165.00	165.00	160.00	160.00	160.00	150.00	187.00	15	40	18.70	12.47
True Hero														
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	-	-	-	-	-	-	-
<u>Performing Arts</u>														
Ballet - Pre	78.00	80.00	82.00	84.00	86.00	89.00	83.00	85.00	88.00	92.00	13	45	9.44	7.08
Ballet - Youth	103.00	106.00	109.00	112.00	115.00	118.00	110.00	111.00	114.00	119.00	13	60	9.15	9.15
Chicago's #1 Drumming	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Creative Movement/Fairytale Dance	78.00	80.00	82.00	84.00	86.00	89.00	83.00	85.00	88.00	92.00	13	45	9.44	7.08
Dance Intensive Camp	69.00	71.00	71.00	-	-	-	-	-	-	-	-	-	-	-
Guitar Lessons - Private	185.00	185.00	185.00	-	-	-	-	-	-	-	-	-	-	-
Inspire Dance	-	-	-	-	-	290.00	306.00	308.00	318.00	328.00	27	60	12.15	12.15
Jazz and Tap	103.00	106.00	109.00	112.00	115.00	118.00	110.00	111.00	114.00	119.00	13	60	9.15	9.15
Just Jazz	103.00	106.00	109.00	112.00	115.00	118.00	110.00	111.00	114.00	119.00	13	60	9.15	9.15
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'	53.00	55.00	57.00	57.00	58.00	60.00	60.00	60.00	62.00	65.00	13	30	10.00	5.00
Music Together	174.00	179.00	179.00	184.00	185.00	187.00	189.00	189.00	193.00	201.00	8	45	33.50	25.13
Parent/Tot Dance	53.00	55.00	57.00	57.00	58.00	60.00	60.00	60.00	-	-	-	-	-	-
Performing Troupe	103.00	106.00	109.00	112.00	115.00	-	-	-	-	-	-	-	-	-
Piano Instruction (30 min)	105.00	105.00	109.00	105.00	105.00	105.00	105.00	105.00	105.00	105.00	4	30	52.50	26.25
Pom Pon Class	103.00	106.00	109.00	112.00	115.00	118.00	110.00	111.00	114.00	119.00	13	60	9.15	9.15
Pre Tap & Jazz	78.00	80.00	82.00	84.00	86.00	89.00	110.00	111.00	114.00	119.00	13	60	9.15	9.15
Street Dance	103.00	106.00	109.00	112.00	115.00	118.00	110.00	111.00	114.00	119.00	13	60	9.15	9.15
Tap-Adult	36.00	-	-	-	-	-	-	-	-	-	-	-	-	-
Twirling Toddlers	53.00	55.00	57.00	57.00	58.00	60.00	60.00	60.00	62.00	65.00	13	30	10.00	5.00

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Uke your favorite Song	-	-	-	-	-	-	50.00	50.00	50.00	50.00	4	30	25.00	12.50
Voice Instruction	75.00	75.00	-	-	75.00	75.00	75.00	-	105.00	105.00	4	30	52.50	26.25
Rental Locations														
Athletic Fields														
Baseball & Softball Field-Per Hour	25.00	25.00	25.00	25.00	25.00	25.00	25.00	25.00	30.00	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	40.00	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	35.00	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	50.00	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	165.00	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	55.00	55.00	-	-	-	-
Glenbard East Turf Field - Per Hour	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	65.00	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	105.00	105.00	1	60	105.00	105.00
Pleasant Lane Gym - Per Hour	75.00	75.00	75.00	75.00	50.00	50.00	50.00	50.00	55.00	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	20.00	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	20.00	20.00	1	60	20.00	20.00
Garden Plots	41.00	42.00	42.00	43.00	44.00	45.00	50.00	55.00	55.00	60.00	-	-	-	-
Lilacia Weddings			420.00	424.00	430.00	445.00	450.00	475.00	475.00	500.00	-	-	-	-
Lagoon Center														
Weekday	33.00	34.00	35.00	36.00	37.00	39.00	42.00	44.00	46.00	48.00	1	60	48.00	48.00
Weekend	48.00	49.00	50.00	51.00	52.00	54.00	58.00	61.00	64.00	67.00	1	60	67.00	67.00
Log Cabin														
Weekday	33.00	34.00	35.00	36.00	37.00	39.00	42.00	44.00	46.00	48.00	1	60	48.00	48.00
Weekend	48.00	49.00	50.00	51.00	52.00	54.00	58.00	61.00	64.00	67.00	1	60	67.00	67.00
Lombard Community Building														
Room 1 Weekday	36.00	37.00	38.00	39.00	40.00	45.00	49.00	52.00	55.00	58.00	1	60	58.00	58.00
Room 1 Weekend	68.00	70.00	72.00	74.00	76.00	80.00	86.00	90.00	95.00	100.00	1	60	100.00	100.00
Room 2 Weekday	26.00	27.00	28.00	29.00	30.00	32.00	35.00	37.00	39.00	41.00	1	60	41.00	41.00
Room 2 Weekend	43.00	44.00	47.00	48.00	50.00	52.00	56.00	59.00	62.00	65.00	1	60	65.00	65.00
Kitchen (flat rate)	25.00	26.00	27.00	28.00	30.00	35.00	38.00	40.00	42.00	44.00	-	-	-	-
Alcohol Permit (flat rate)	87.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	110.00	120.00	-	-	-	-
Picnic Sites (dawn-dusk)														
Lagoon Shelter	82.00	84.00	87.00	90.00	93.00	95.00	103.00	108.00	113.00	120.00	-	-	-	-
Lilacia Shelter	82.00	84.00	87.00	-	-	-	-	-	-	-	-	-	-	-
Lombard Common Picnic Site	48.00	49.00	50.00	52.00	53.00	55.00	59.00	62.00	65.00	68.00	-	-	-	-
Lombard Common Shelter	105.00	108.00	111.00	114.00	115.00	118.00	127.00	133.00	140.00	147.00	-	-	-	-
Madison Meadow Picnic Site	48.00	49.00	50.00	52.00	53.00	55.00	59.00	62.00	65.00	68.00	-	-	-	-
Madison Meadow Shelter	105.00	108.00	111.00	114.00	115.00	118.00	127.00	133.00	140.00	147.00	-	-	-	-
Sunset Knoll Recreation Center	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	21.00		1	60	-	-
LGC Clubhouse														
Weekday	33.00	34.00	35.00	36.00	37.00	39.00	42.00	44.00	46.00	48.00	1	60	48.00	48.00
Weekend	48.00	49.00	50.00	51.00	52.00	54.00	58.00	61.00	64.00	67.00	1	60	67.00	67.00
Alcohol Permit (flat rate)	30.00	30.00	30.00	30.00	30.00	30.00	30.00	30.00	40.00	40.00				

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Seniors														
55 Alive	20.00	20.00	20.00	20.00	20.00	20.00	20.00	25.00	25.00	25.00	2	240	3.13	12.50
Creative Memories	17.00	17.00	-	-	-	-	-	-	-	-	-	-	-	-
Meadowlarks Quilting Club	-	-	-	-	-	-	-	-	-	-	1	60	-	-
Special Events														
Beer Tasting - Lilac	23.00	23.00	23.00	23.00	30.00	27.00	25.00	25.00	-	-	-	-	-	-
Daddy/Daughter Dance	12.50	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	1	120	-	-
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	7.00	7.00	7.00	8.00	8.00	8.00	10.00	10.00	10.00	1	540	1.11	10.00
Family Fishing Derby	5.00	5.00	5.00	5.00	6.00	6.00	6.00	8.00	8.00	10.00	1	180	3.33	10.00
Lilac Pancake Breakfast (adult)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	10.00	1	120	5.00	10.00
Lilac Pancake Breakfast (child)	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	5.00	1	120	2.50	5.00
Little Lady Lilac Ball	12.50	13.00	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	18.00	1	120	9.00	18.00
Lunch with the Bunny	10.00	10.00	12.00	12.00	15.00	15.00	15.00	16.00	18.00	18.00	1	60	18.00	18.00
Mom Prom	-	-	-	-	13.00	13.00	13.00	13.00	13.00	13.00	1	120	6.50	13.00
Polar Express/Holly Jolly Trolley	12.00	10.00	15.00	15.00	16.00	16.00	16.00	18.00	20.00	25.00	-	-	-	-
Pumpkin Patch	-	-	-	-	-	-	-	-	-	-	1	60	-	-
Turkey Shoot	3.00	3.00	3.00	3.00	3.00	3.00	-	-	-	-	-	-	-	-
Wine Tasting - Lilac	23.00	23.00	23.00	23.00	30.00	30.00	30.00	30.00	35.00	40.00	1	120	20.00	40.00
Special Interest														
Babysitting Training	55.00	-	55.00	55.00	70.00	70.00	70.00	80.00	85.00	90.00	1	60	90.00	90.00
Birthday Parties @ SKRC	190.00	200.00	190.00	190.00	195.00	195.00	195.00	225.00	-	-	-	-	-	-
First Aid & CPR	-	-	-	95.00	95.00	95.00	95.00	95.00	100.00	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	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	-	-	-	-	-	-	-	-	-
Sign Language	45.00	45.00	45.00	45.00	45.00	45.00	50.00	-	-	-	-	-	-	-
Tiny Fingers	36.00	36.00	36.00	36.00	-	-	-	-	-	-	-	-	-	-
Winter Pages	19.00	19.00	-	-	-	-	-	-	-	-	-	-	-	-
Teens														
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	-	85.00	85.00	-	-	-	-	-	-	-	-	-	-	-
Chess Scholars	75.00	75.00	85.00	85.00	90.00	90.00	98.00	98.00	110.00	120.00	6	60	20.00	20.00
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	10.00	-	-	-	-	-	-
Open Gym (Hi-Y)	4.00	3.00	3.00	3.00	-	-	-	-	-	-	-	-	-	-
Skateboarding	60.00	60.00	65.00	65.00	-	-	-	-	-	-	-	-	-	-
Trick Or Treat Food Drive	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Theatre														
Puppets	-	-	-	-	-	-	25.00	25.00	25.00	-	6	30	-	-
Acting Class	-	-	-	-	-	-	50.00	50.00	60.00	60.00	6	45	13.33	10.00

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Theatre Production									325.00	325.00	20	120	8.13	16.25
Tot/Youth														
Adventures in Art	46.50	47.00	48.00	50.00	50.00	50.00	50.00	-	53.00	-	-	-	-	-
Circus Day	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	9.00	9.00	1	90	6.00	9.00
ComputerTots	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	46.00	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-	-
Extreme Art Party	8.00	8.00	8.00	8.00	-	-	-	-	-	-	-	-	-	-
Fun-gineering with Simple Machines	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	9.00	9.00	1	60	9.00	9.00
Just You & Me Kid	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kid Rock	48.00	51.00	53.00	56.00	56.00	56.00	60.00	65.00	68.00	68.00	6	40	17.00	11.33
Marvelous Mondays	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-	-
Messy Arts	-	-	-	-	-	-	-	55.00	-	-	-	-	-	-
Monster Bash	4.75	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00	1	60	6.00	6.00
More Than ABC	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	9.00	9.00	1	60	9.00	9.00
One-Two Wonderful	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-	-
Parent Tot	-	-	-	-	-	-	-	42.00	43.00	44.00	5	60	8.80	8.80
Preschool Parties	-	-	-	-	-	-	-	8.00	9.00	9.00	1	90	6.00	9.00
Preschool Sports	-	-	-	-	-	-	-	41.00	42.00	44.00	6	45	9.78	7.33
Tot Theme	-	-	-	-	-	-	-	51.00	53.00	25.00	3	60	8.33	8.33
Under The Big Top	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	-	-	-	-	-	-
Wacky Painters	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-	-
Wacky Wednesdays	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-	-
Wee Ones	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-	-
Whiz Kids	46.50	47.00	48.00	50.00	-	-	-	-	-	-	-	-	-	-
Trips														
Chicago Christmas Lights	-	91.00	93.00	93.00	95.00	95.00	95.00	115.00	140.00	140.00	1	360	-	-
Visual Arts														
Glitzy Girls: Daddy & Daughter Jewelry	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	95.00	6	90	10.56	15.83
Paradise Bay Water Park														
Pool Pass - Resident Early Bird														
Individual Child	66.00	68.00	70.00	70.00	72.00	76.00	76.00	76.00	78.00	80.00	-	-	-	-
Individual Adult	76.00	78.00	80.00	80.00	82.00	86.00	86.00	86.00	88.00	90.00	-	-	-	-
Individual Senior	66.00	68.00	70.00	70.00	72.00	76.00	76.00	76.00	78.00	80.00	-	-	-	-
Family of 2	131.00	135.00	139.00	139.00	143.00	143.00	143.00	143.00	147.00	150.00	-	-	-	-
Family of 3	170.00	175.00	180.00	180.00	185.00	194.00	194.00	194.00	200.00	204.00	-	-	-	-
Family of 4	199.00	205.00	211.00	211.00	217.00	228.00	228.00	228.00	235.00	240.00	-	-	-	-
Family of 5	225.00	231.00	238.00	238.00	245.00	257.00	257.00	257.00	265.00	270.00	-	-	-	-
Family of 6 or more	252.00	259.00	266.00	266.00	274.00	288.00	288.00	288.00	297.00	303.00	-	-	-	-
Pool Pass - Resident														
Individual Child	76.00	78.00	80.00	80.00	82.00	86.00	86.00	86.00	88.00	90.00	-	-	-	-

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Individual Adult	89.00	92.00	95.00	95.00	98.00	103.00	103.00	103.00	105.00	107.00	-	-	-	-
Individual Senior	76.00	78.00	80.00	80.00	82.00	86.00	86.00	86.00	88.00	90.00	-	-	-	-
Family of 2	139.00	143.00	147.00	147.00	151.00	151.00	151.00	151.00	155.00	158.00	-	-	-	-
Family of 3	181.00	186.00	191.00	191.00	197.00	207.00	207.00	207.00	213.00	217.00	-	-	-	-
Family of 4	217.00	223.00	230.00	230.00	237.00	249.00	249.00	249.00	256.00	261.00	-	-	-	-
Family of 5	249.00	256.00	264.00	264.00	272.00	286.00	286.00	286.00	294.00	300.00	-	-	-	-
Family of 6 or more	283.00	291.00	300.00	300.00	309.00	324.00	324.00	324.00	334.00	341.00	-	-	-	-
Pool Pass - Non-Resident														
Individual Child	103.00	106.00	109.00	109.00	112.00	118.00	118.00	118.00	132.00	135.00	-	-	-	-
Individual Adult	128.00	132.00	136.00	136.00	140.00	147.00	147.00	147.00	158.00	161.00	-	-	-	-
Individual Senior	103.00	106.00	109.00	109.00	112.00	118.00	118.00	118.00	132.00	135.00	-	-	-	-
Family of 2	203.00	209.00	215.00	215.00	221.00	221.00	221.00	221.00	233.00	237.00	-	-	-	-
Family of 3	268.00	276.00	284.00	284.00	293.00	308.00	308.00	308.00	320.00	326.00	-	-	-	-
Family of 4	310.00	319.00	328.00	328.00	338.00	355.00	355.00	355.00	384.00	392.00	-	-	-	-
Family of 5	352.00	362.00	373.00	373.00	384.00	403.00	403.00	403.00	441.00	450.00	-	-	-	-
Family of 6 or more	395.00	407.00	419.00	419.00	432.00	452.00	452.00	452.00	501.00	511.00	-	-	-	-
Rentals - Paradise Bay Water Park														
Basic (100 people; 2 hours)	315.00	325.00	335.00	345.00	350.00	385.00	385.00	500.00	575.00	635.00	-	-	-	-
Turtle Cove(per hour)	58.00	60.00	62.00	64.00	65.00	100.00	100.00	100.00	100.00	115.00	-	-	-	-
Concessions Staff (2 hours)	-	-	-	-	-	-	-	-	150.00	165.00	-	-	-	-
Dolphin Cove(2 hours)	111.00	114.00	114.00	117.00	120.00	150.00	150.00	150.00	150.00	165.00	-	-	-	-
Tropical Terrace	58.00	60.00	62.00	64.00	65.00	65.00	65.00	65.00	65.00	-	-	-	-	-
Kiddie Package	139.00	143.00	147.00	151.00	155.00	185.00	185.00	185.00	200.00	220.00	-	-	-	-
Entire Facility(100 people; 2 hrs)	529.00	544.00	560.00	576.00	595.00	595.00	595.00	650.00	725.00	800.00	-	-	-	-
Over 100 Swimmers(per 50 people)	42.00	43.00	44.00	45.00	50.00	60.00	60.00	65.00	65.00	70.00	-	-	-	-
Rentals - Paradise Bay Water Park Non Res														
Basic (100 people; 2 hours)	315.00	325.00	335.00	345.00	350.00	385.00	385.00	600.00	700.00	770.00	-	-	-	-
Turtle Cove(per hour)	58.00	60.00	62.00	64.00	65.00	100.00	100.00	150.00	150.00	165.00	-	-	-	-
Concessions (2 hours)	-	-	-	-	-	-	-	-	150.00	165.00	-	-	-	-
Dolphin Cove(2 hours)	111.00	114.00	114.00	117.00	120.00	150.00	150.00	250.00	250.00	275.00	-	-	-	-
Tropical Terrace	58.00	60.00	62.00	64.00	65.00	65.00	65.00	75.00	65.00	-	-	-	-	-
Kiddie Package	139.00	143.00	147.00	151.00	155.00	185.00	185.00	300.00	300.00	330.00	-	-	-	-
Entire Facility(100 people; 2 hrs)	529.00	544.00	560.00	576.00	595.00	595.00	595.00	800.00	900.00	990.00	-	-	-	-
Over 100 Swimmers(per 50 people)	42.00	43.00	44.00	45.00	50.00	60.00	60.00	65.00	65.00	70.00	-	-	-	-
<u>Paradise Bay Water Park Continued</u>														
Daily Fee - Resident														
Adult - Before 5pm	9.00	10.00	10.00	10.00	10.00	10.00	10.00	11.00	11.00	12.00	-	-	-	-
Child/Senior - Before 5pm	6.00	7.00	7.00	7.00	7.00	7.00	7.00	8.00	8.00	9.00	-	-	-	-
Adult - After 5pm	7.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00	10.00	-	-	-	-
Child/Senior - After 5pm	5.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00	8.00	-	-	-	-
Daily Fee - Non-Resident														
Adult - Before 5pm	14.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	17.00	18.00	-	-	-	-
Child/Senior - Before 5pm	12.00	13.00	13.00	13.00	13.00	13.00	13.00	14.00	15.00	16.00	-	-	-	-
Adult - After 5pm	11.00	12.00	12.00	12.00	12.00	12.00	12.00	13.00	14.00	15.00	-	-	-	-
Child/Senior - After 5pm	8.00	9.00	9.00	9.00	9.00	9.00	9.00	10.00	11.00	12.00	-	-	-	-
<u>Lombard Golf Course</u>														
Monday-Friday 12:30pm - 9-Hole Fee														
Resident Adult	16.00	16.00	16.00	16.00	16.00	16.00	16.00	16.00	17.00	17.00	-	-	-	-

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024					
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class	
Resident Senior	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	16.00	16.00	-	-	-	-
Youth	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00	12.00	-	-	-	-
Non-Resident Adult	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	19.00	20.00	20.00	-	-	-	-
Non-Resident Senior	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	19.00	19.00	-	-	-	-
6-Hole Fee			12.00	12.00	12.00	12.00	12.00	12.00	12.00	13.00	13.00				
Monday-Thursday Mid-Day Special					10.00	10.00	10.00	11.00	12.00	12.00	12.00				
Youth w/paying adult during select times						Free	Free	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	19.00	-	-	-	-
Resident Senior	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	18.00	19.00	19.00	-	-	-	-
Youth	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	11.00	12.00	12.00	-	-	-	-
Non-Resident Adult	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	22.00	22.00	-	-	-	-
Non-Resident Youth/Senior	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	21.00	22.00	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)	(2.00)	-	-	-	-
Youth w/paying adult during select times						Free	Free	Free	Free	Free	Free				
Gas Cart (1 rider)	9.00	9.00	9.00	9.00	9.00	10.00	11.00	11.00	11.00	12.00	12.00	-	-	-	-
Gas Cart (2 riders)	17.00	17.00	17.00	18.00	18.00	20.00	22.00	22.00	22.00	24.00	24.00	-	-	-	-
Gas Cart (Single Rider Request Surcharge)										5.00					
Gas Cart (6 hole)			6.00	6.00	6.00	7.00	8.00	8.00	8.00	9.00	9.00	-	-	-	-
Hand Cart	3.50	3.50	3.50	3.50	3.50	3.50	3.50	4.00	4.00	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	15.00	-	-	-	-
Outing Shotgun Start Fee	600.00	600.00	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	-	-	-	-	-	-	-	-	-	-
<u>Madison Meadow Athletic Center</u>															
Annual Membership			2018 Early Bird												
Resident Adult			240.00	264.00	264.00	264.00	264.00	276.00	276.00	276.00	276.00	-	-	-	-
Youth/Senior			144.00	168.00	168.00	168.00	168.00	180.00	180.00	180.00	180.00	-	-	-	-
Track Only			50.00	50.00	50.00	50.00	50.00	60.00	60.00	60.00	60.00	-	-	-	-
Couple			372.00	408.00	408.00	408.00	408.00	432.00	432.00	432.00	432.00	-	-	-	-
Family			480.00	528.00	528.00	528.00	528.00	556.00	556.00	556.00	556.00	-	-	-	-
Monthly Membership															
Adult				35.00	35.00	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	25.00	25.00	-	-	-	-
Daily Fees															
Full Facility												-	-	-	-
Adult				7.00	7.00	7.00	7.00	7.00	8.00	8.00	8.00	-	-	-	-
Youth/Senior				5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	-	-	-	-
Open Gym												-	-	-	-
Adult				5.00	5.00	5.00	5.00	5.00	6.00	6.00	6.00	-	-	-	-
Youth/Senior				3.00	3.00	3.00	3.00	3.00	4.00	4.00	4.00	-	-	-	-
Group Fitness												-	-	-	-
Resident (10 weeks)				56.00	56.00	56.00	56.00	65.00	70.00	70.00	70.00	10	45	9.33	7.00
Non-Resident (10 weeks)				71.00	71.00	71.00	71.00	80.00	90.00	90.00	90.00	10	45	12.00	9.00
Member (10 weeks)				30.00	30.00	30.00	30.00	40.00	50.00	50.00	50.00	10	45	6.67	5.00
Daily Drop-In Resident				7.00	7.00	7.00	7.00	8.00	8.00	9.00	9.00	1	45	12.00	9.00
Daily Drop-In Member				4.00	4.00	4.00	4.00	5.00	6.00	7.00	7.00	1	45	9.33	7.00

Lombard Park District Fee History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Proposed 2024				
	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	Fee	# of Classes	Time (Min)	Cost/ Hour	Cost/ Class
Unlimited Group Fitness Add-On				120.00	120.00	120.00	120.00	132.00	132.00	144.00	-	-	-	-
Facility Rentals														
One Full Gym				50.00	50.00	50.00	50.00	50.00	60.00	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	40.00	1.00	60.00	40.00	40.00
Entire Gym				100.00	100.00	100.00	100.00	100.00	120.00	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	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	25.00	-	-	-	-
Personal Training - Private														
8 Sessions	287.00	295.00	295.00	304.00	320.00	320.00	320.00	320.00	330.00	330.00	8	60	41.25	41.25
4 Sessions	163.00	168.00	168.00	173.00	178.00	178.00	178.00	178.00	190.00	190.00	4	60	47.50	47.50
1 Session	45.00	46.00	46.00	47.00	48.00	48.00	48.00	48.00	52.00	52.00	1	60	52.00	52.00
Personal Training - Semi-Private (2 participants)														
8 Sessions	390.00	402.00	402.00	414.00	464.00	464.00	464.00	464.00	480.00	480.00	8	60	60.00	60.00
4 Sessions	214.00	220.00	220.00	226.00	260.00	260.00	260.00	260.00	280.00	280.00	4	60	70.00	70.00
1 Session	65.00	65.00	65.00	67.00	70.00	70.00	70.00	70.00	85.00	85.00	1	60	85.00	85.00

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Lombard Park District
Statistic Table Descriptions

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

Table 1 Capital 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

	<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>Function/Program</u>										
Parks and Recreation										
Acreage	458	458	458	458	458	458	458	458	458	458
Playgrounds	18	18	17	17	17	17	17	17	17	17
Basketball courts	7	7	7	7	7	7	7	7	7	7
Baseball/softball diamonds	22	22	22	22	22	22	22	22	22	22
Soccer/football fields	16	16	16	16	16	16	16	16	16	16
Pickleball Courts	3	3	0	0	0	0	0	0	0	0
Athletic center	1	1	1	1	1	1	0	0	0	0
Community centers	4	4	4	4	4	4	4	4	4	4
Aquatic center	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>Full Time Employees as of December 31st</u>										
	<u>2024</u> <u>Budget</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>Function/Program</u>											
Administration	7.5	7.5	7.5	7.5	7.5	8	8	8	8	8	7
Recreation	13	13	13	13	12	13	13	11	10	10	10
Golf Course	2	1	1	1	1	1	1	1	1	1	1
Maintenance	14.5	14.5	13.5	13.5	12.5	12	13	13	14	13	13
Total Full Time	37	36	35	35	33	34	35	33	33	32	31

	<u>Full Time Equivalent Employees (Part-time) as of December 31st</u>										
	<u>2024</u> <u>Budget</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>
Administration	0.5	0.5	0.5	0.0	0.0	1.5	0.5	0.5	0.5	0.5	1.0
Recreation	57.0	54.5	38.5	31.0	24.0	40.0	40.0	25.0	25.0	24.0	22.5
Golf Course	4.0	5.0	5.0	4.0	3.0	5.0	5.0	5.0	5.0	4.5	5.0
Maintenance	12.5	12.0	16.0	15.0	8.5	15.0	15.0	14.0	14.0	15.0	13.0
Total Full Time Equivalent	74.0	72.0	60.0	50.0	35.5	61.5	60.5	44.5	44.5	44.0	41.5
Total	111.0	108.0	95.0	85.0	68.5	95.5	95.5	77.5	77.5	76.0	72.5

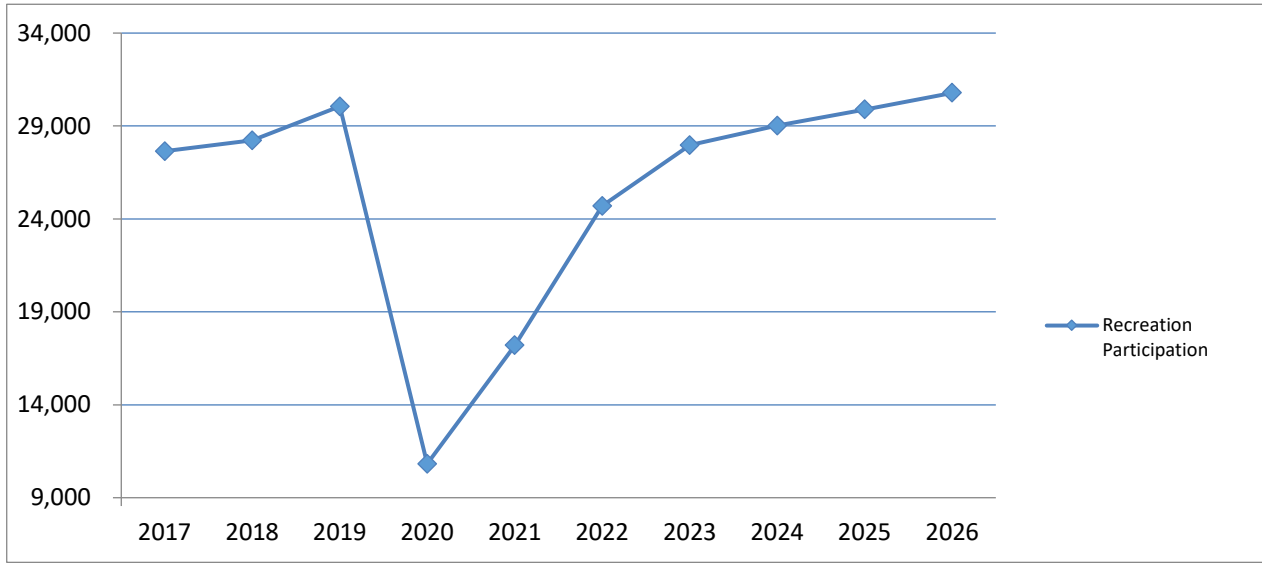
Source: Lombard Park Districts Human Resource Department

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

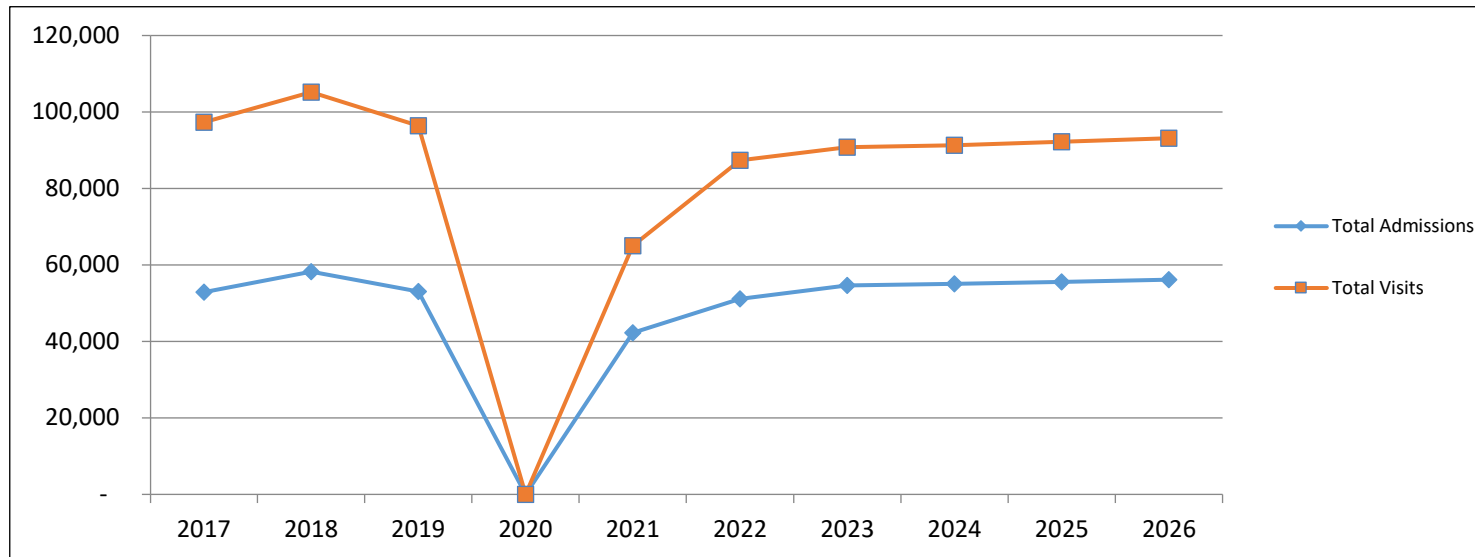
2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
27,646	28,228	30,058	10,827	17,208	24,705	27,967	29,020	29,891	30,787



2% 6% -64% 59% 44% 13% 4%

Lombard Park District Pool Admissions & Total Visits

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Total Admissions	52,854	58,218	52,990	-	42,237	51,115	54,577	55,000	55,550	56,106
Total Visits	I 97,295	105,173	96,411	-	64,987	87,365	90,807	91,250	92,163	93,084



Source: Park District Records

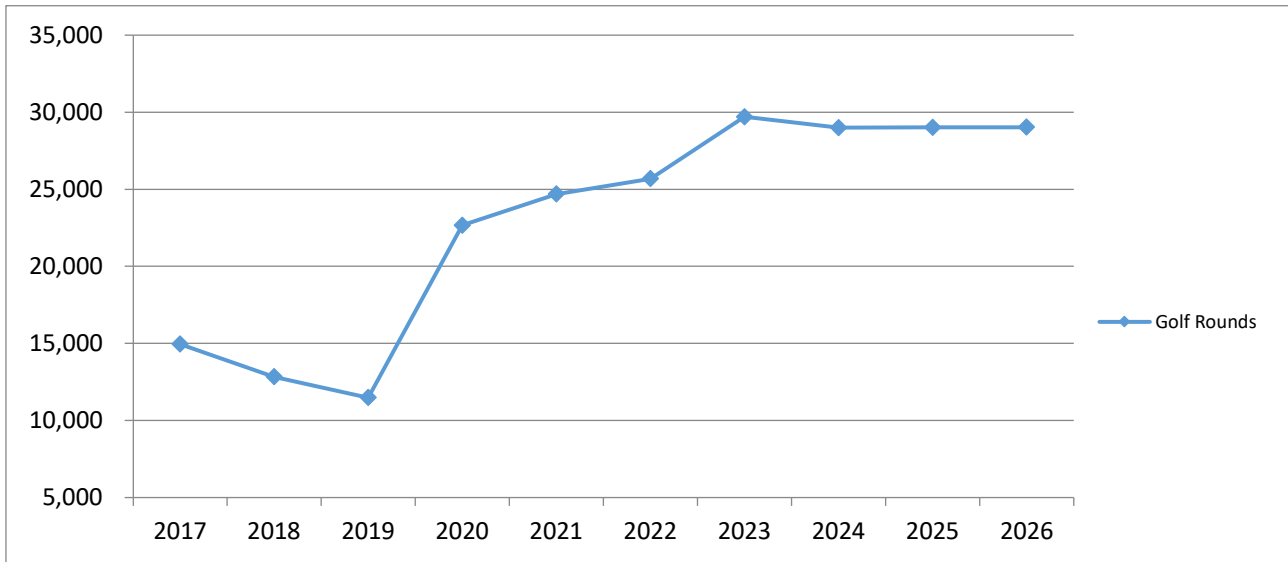
The pool did not open in 2020 due to COVID-19.

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

10%	-9%	-100%	#DIV/0!	21%	7%	1%
8%	-8%	-100%	#DIV/0!	34%	4%	0%

Lombard Park District
Lombard Golf Course Total Rounds

2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
14,947	12,827	11,481	22,667	24,690	25,682	29,700	29,000	29,015	29,029



-14% -10% 97% 9% 4% 16% -2%

Lombard Park District
Demographic and Economic Statistics

<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>
2023	43,856	1,899,140	43,304	37.9	14.2	6,824	2.9%
2022	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%
1998	40,870	1,291,982	31,612	33.3	12.9	5,246	3.1%

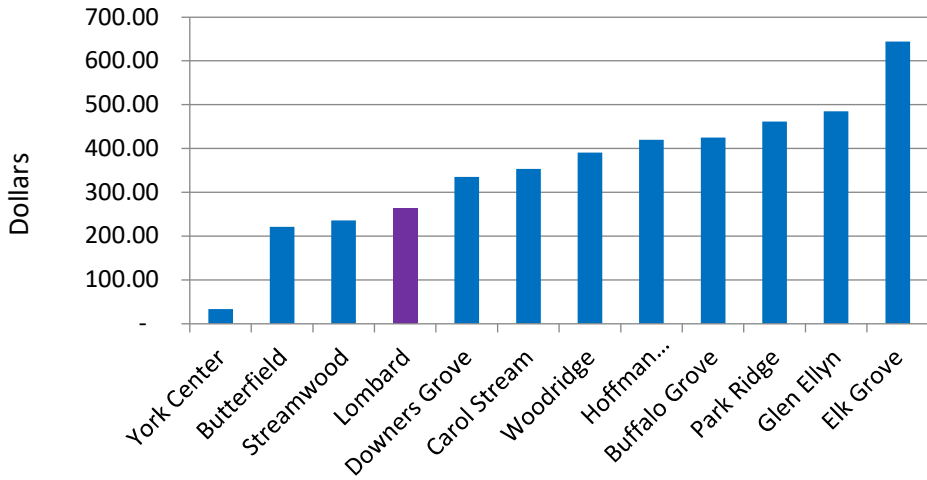
Sources: Bureau of Census, Annual School Census District 44 and Glenbard East High School and the

Lombard Park District
Demographic and Economic Statistics

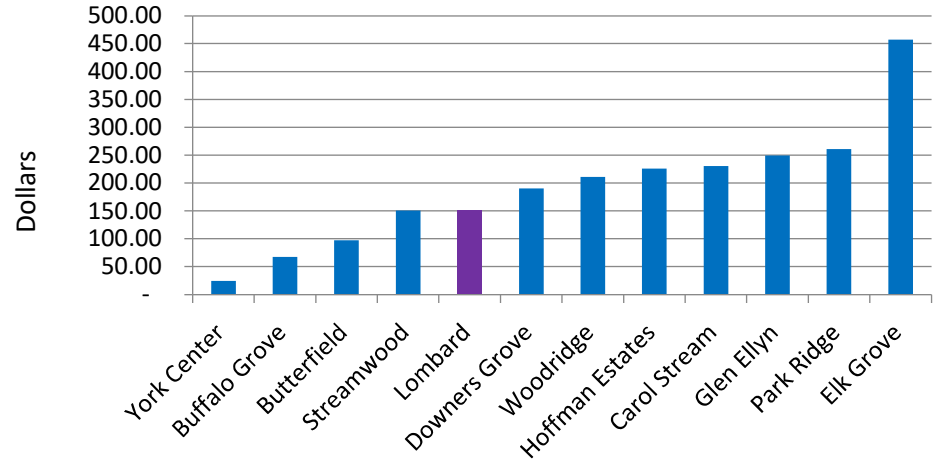
Total Population		43,891
	Male	48.40%
	Female	51.60%
	Black	4.60%
	Asian	12.10%
	Hispanic	9.80%
	White	70.20%
	Other	3.30%
Average Household Size		2.50
Persons under 18 years		20.60%
Persons 65 years and over		15.80%
Total Housing Units		18,245
	Occupied	94.30%
	Vacant	5.70%
	Owner Occupied	70.20%
	Renter Occupied	29.80%
Median Home Value		\$ 272,400

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

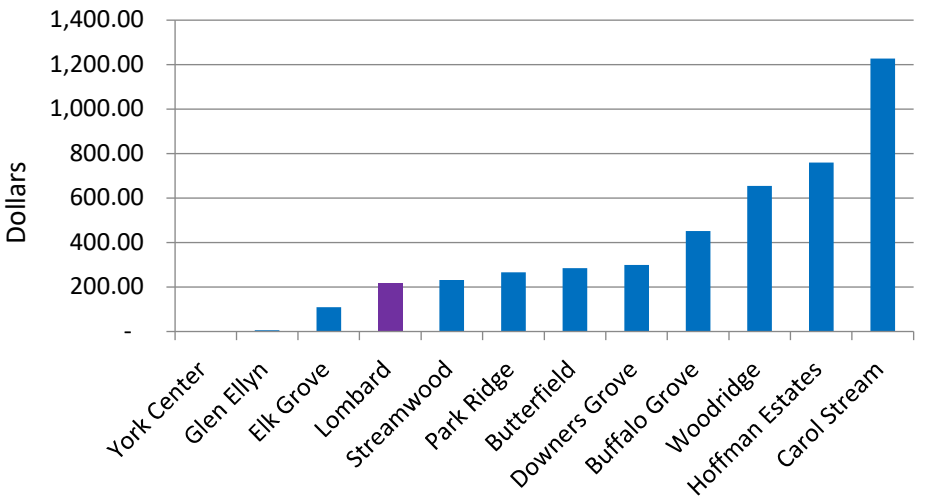
Budget Expense per Capita



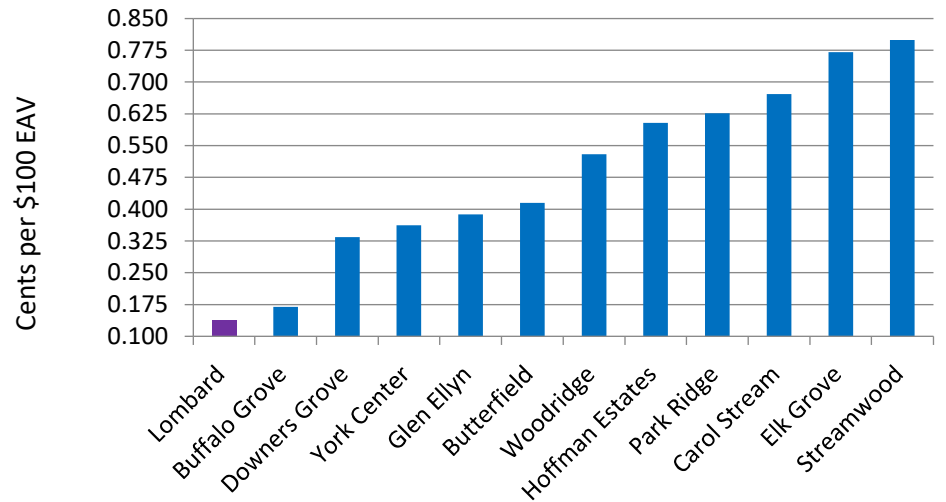
Tax Proceeds per Capita



Indebtedness per Capita



Tax Rate



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#	2023 Goals & Objectives	Staff				Notes
			October	November	December	
1	Install Multi-flow on right side of hole two fairway at LGC. (11/23)	Ingram		X		
2	Research field boxes for baseball fields 17 & 18. (11/23) - Rollover	Houston		X		
3	Update SKRC office equipment as needed. (11/23)	Bartels		X		
4	Develop staff training video for youth basketball. (11/23)	Houston		X		
5	Develop staff training video for Adult Softball and Baseball. (12/23)	Houston			X	In progress.
6	Ensure compliance with PDRMA's requirements for cyber coverage renewal. (12/23)	Ramirez			X	
7	Research corporate MMAC fitness memberships. (12/23)	McKinnon			X	Collecting input from surrounding districts.
8	Prepare tracking for utilities billing. (12/23)	Ramirez Brennan			X	
9	Standardize AR process for affiliate billing. (12/23)	Ramirez Brennan			X	
10	Develop seasonal open house events. (12/23)	McKinnon			X	Village Fair offered in October.
11	Inventory, organize, and replenish sports equipment for Youth Basketball and Youth Softball. (12/23)	Houston			X	
12	Audit AP vendors for current W9 and request Vendor Information Reporting. (12/23)	Brennan			X	
13	Update the current Application of Authority to dispose of local records. (12/23) – Rollover	Ramirez Brennan			X	

14	Train Spanish speaking employees from the Parks department, to obtain the Pesticide Applicator license. (12/23) – Rollover	Foerstel			X	
15	Continue to increase green speed by Verticutting, rolling and topdressing more often. Start in early spring and continue throughout the entire season. (12/23)	Ingram			X	
16	Create new email signatures for Lombard Park District staff members; MMAC, Paradise Bay Water Park, Lombard Golf Course, LPD General. (12/23) – Rollover	Corcoran			X	
17	Obtain Risk Management Certification. (12/23) – Rollover	Foerstel			X	In progress.
18	Apply for GFOA popular annual financial report award. (12/23) - Rollover	Chiappetta			X	
19	Get the asset database up to date and current to include any and all assets not currently included. (12/23) - Rollover	Ramirez Brennan			X	
20	Develop a long term Madison Meadow Athletic Center capital improvements and preventive maintenance plan. (12/23) - Rollover	McKinnon			X	
21	Update parks maintenance standards. Identify maintenance tasks, operating conditions, and the desired standards for all parks. (12/23) – Rollover	Styburski			X	
22	Complete OSLAD grant project at Four Seasons. (12/23) – Rollover	District			X	Phase I completed, Phase II in progress.
23	Review CAPRA reaccreditation requirements to stay up to date with standards and incorporate and streamline process. (12/23)	McCann			X	

24	Attend 2-3 graphic design/photography/social media related webinars or conferences. (12/23)	Corcoran			X	
25	investigate the need and purpose of a vehicle tracking system. (12/23) – Rollover	Styburski			X	
26	Increase social media following by 10% by utilizing social media features such as reels, stories, polls, photos, and videos. (12/23)	Kondraschow Corcoran			X	
27	Create the Districtwide Brand Identity Manual, distribute to staff to allow for correct brand usage. (12/23) - Rollover	Kondraschow Corcoran			X	
28	Support financial software transition. (12/23)	Ramirez Brennan			X	
29	Research, choose, and begin implementing new financial software. (12/23)	Chiappetta			X	In process, RFP released 7/23.
30	Establish Lombard Park District Foundation. (12/23) – Rollover	Chiappetta			X	
31	Execute staff hiring and enhance preseason training for Youth Basketball staff. (12/23)	Houston			X	
32	Conduct a Youth Basketball volunteer coach training and preseason coach clinic. (12/23)	Houston			X	
33	Districtwide audit of employees keys. (12/23) – Rollover	Touzios			X	Received photos of keys from staff Districtwide.
34	Streamline pool staff hiring process. (1/23)	Perez	Complete			New hiring procedures/tactics were implemented and highly successful.
35	Redevelop timeline for pool staff training schedule. (1/23)	Perez	Complete			Complete.
36	With Marketing Manager, develop a Kiddie Campus pamphlet, to distribute at area events. (1/23) - Rollover	Plomb Kondraschow	Complete			New logo, updated website and a brand new informational piece was created.

37	With Marketing Manager, revamp Kiddie Campus pages on Lombard Park District website. (2/23)	Plomb Kondraschow	Complete	New logo, updated website and a brand new information piece was created.
38	Reorganize and digitize pool birthday party registration system. (2/23)	Perez	Complete	Complete.
39	Work with Human Resources to implement new HRIS. (3/23)	Ramirez	Complete	No longer implementing.
40	Add one additional multi-flow on hole three approach at LGC. (3/23)	Ingram	Complete	
41	Restructure MMAC part-time positions for fitness and registration desk. (3/23)	McKinnon	Complete	Complete.
42	Update Winter Carnival by making it a Frozen Fest with more winter themed activities. (3/23)	Manheim	Complete	Winter Carnival included winter themed games in the MPR, four characters from Frozen, and animal encounters. Possible dog sledding demonstrations and ice carving demonstrations are being budgeted for 2024.
43	Redevelop Aquatic Manager Manual for 2023 season. (3/23)	Perez	Complete	Complete.
44	Develop turf procedures for rental staff to follow during shift. (3/23)	Houston	Complete	Complete.
45	Offer indoor winter training opportunities for in-house Girls Youth Softball. (3/23)	Houston	Complete	Complete.
46	Develop a program manual for part-time and full-time travel softball. (4/23)	Houston	Complete	Office Manager has discussed software tips and "how to's" at each staff meeting in 2023.
47	Develop additional special events for the 2023 pool season. (4/23)	Perez	Complete	Additional special events offered throughout season. (4/23).
48	Update the Recreation Program Plan. (4/23)	McCann	Complete	Presented and approved at March Board Meeting.
49	Fill in all golf course low areas where old drain tiles were installed with dirt and seed. (4/23)	Ingram	Complete	
50	Introduce monthly registration software tips and training at recreation staff meetings. (4/23)	Bartels	Complete	Office Manager has discussed software tips and "how to's" at each staff meeting in 2023.

51	Grow the Mutt Strut by adding activities to the event. (5/23)	Pawlak	Complete	Added DJ, race arch, and vendor tables.
52	Offer automatic billing for Day Camp (like Club Rec). (5/23)	Manheim	Complete	
53	Evaluate pool concession menu items. (5/23)	Perez	Complete	Additional items offered for 2023 season. (5/23)
54	Enhance golf operations fleet with purchase of new Heavy Duty gas cart to replace beverage cart. (5/23)	Ingram	Complete	Gator utility vehicle was purchased this year. Beverage cart was moved to 2024.
55	Research ways to use TimePro for remote clock in/out for satellite staff. (5/23) – Rollover	Houston	Complete	Unable to complete due to time keeping software capabilities and IT constraints.
56	Enhance golf fleet with purchase of one John Deer 4066r Compact Utility tractor to replace three old tractors. (5/23)	Ingram	Complete	Tractor has been purchased and delivered.
57	Develop LPD employment benefits campaign. (6/23)	McCann	Complete	
58	Facility YouTube videos for Paradise Bay Water Park & Madison Meadow Athletic Center. (6/23) – Rollover	Corcoran	Complete	Madison Meadow Athletic Center + Rental Video has been completed by Marketing Intern + Graphic Designer.
59	Update Kiddie Campus evaluation survey. (6/23)	Plomb	Complete	Survey was updated and distributed to Kiddie Campus Families, May 2023.
60	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)	Plomb	Complete	Early Childhood training for summer staff was held on May 31 and June 1, 2023. All topics were covered.
61	Create a more user-friendly Paradise Bay landing page with valuable resources for pool guest. (6/23)	Kondraschow Corcoran	Complete	Rules have been added, along with easy to find tabs with Special Events, Inclement Weather and Rental Information.
62	Streamline Rams Camps paperwork and registration process. (6/23)	Pawlak	Complete	All Rams Camp information was available for registration online. Coach contract service paperwork was emailed to coaches in April.
63	Redesign pool staff evaluation process. (7/23)	Perez	Complete	Staff evaluation process has been redesigned. (7/23)

64	Conduct a survey to residents regarding the printing of seasonal Activity Guides. (7/23)	Kondraschow	Complete	Survey began on March 1, 2023 and closed the end of June.166 respondents.
65	Develop Play in the Park special event, to include vendors, and park district/community activities. (7/23)	Plomb	Complete	Play in the Park event added Raising Canes and Be Local vendors.
66	Develop and distribute MMAC member survey. (8/23)	McKinnon	Complete	Completed September 2023.
67	Research options for a sports specific training program for volunteer coaches. (8/23)	Pawlak	Complete	Complete.
68	Enhance Movie & Concert Series by adding themed activities at events. (8/23)	Manheim	Complete	Pre-movie entertainment was added to Movies in the Park. The entertainment included a balloon twister, reptile show, and meet and greet with Mirabel from Encanto.
69	Research EV charging stations for MMAC parking lot. (8/23)	McKinnon	Complete	Completed August 2023. Worked with breeEV and Parks. Possible install in 2024.
70	Create pop-up parties/events/programs and neighborhood parks. (8/23)	Manheim	Complete	Three park pop-up parties were offered during Summer 2023. Each pop-up was held at a different park (Terrace View, Southland, Lombard Lagoon) and highlighted a random national holiday.
71	Review job descriptions. (8/23)	Foerstel	Complete	Completed 9/23.
72	Research Group Training program at the MMAC. (8/23)	McKinnon	Complete	Completed September 2023.
73	Research MMAC studio rental packages and options. (9/23)	McKinnon	Complete	Completed October 2023.
74	Research/expand adult programming. (9/23)	Manheim	Complete	New adult fine art classes were added including jewelry making and canine scent work classes.
75	Develop and distribute pool post season staff survey. (9/23)	Perez	Complete	Completed. Results tabulated into reports.
76	Replace Polar Express Story-Time Train with an in-house holiday trolley event. (10/23)	Manheim	Complete	Holly Jolly Trolley is scheduled for December 9 and is full with 252 participants.
77	Increase theatre performance opportunities. (10/23)	Plomb	Complete	Theatre performance students will have the opportunity to perform at the annual Dance Show.
78	Develop and distribute post season Garden Plot survey. (10/23)	Perez	Complete	Completed. Will be sent out in November.

79	Hold quarterly team building with early childhood staff. (10/23).	Plomb	Complete	Quarterly team building events were held in February, May, October and December.
80	USPS every Door Direct for Lombard Golf Course to reach our target audience with five miles. (10/23) – Rollover	Kondraschow	Complete	Enjoy Life, Enjoy Golf postcards were sent to nearby neighborhoods to Lombard Golf Course mid-May to 2,500 homes.
81	Install multi-flow on the middle of eight fairway at LGC. (10/23)	Ingram	Complete	Complete.
82	Provide five educational staff trainings a year to Kiddie Campus staff. (10/23)	Plomb	Complete	Educational staff trainings were held the following months: January - Process VS Creative Art, April- Behavior Management and Importance of Music, August - Back to School, October - Self Regulation, December - Literacy.
83	Encourage staff workplace safety. Enroll and participate in PDRMA online and resident training programs. (10/23) – Rollover	Styburski	Complete	Complete. Staff has attended the following trainings; back safety and ergonomics school for maintenance staff, OSHA 10-hour training program, protect your property-proactive facility inspections, fundamentals of playground inspection-a hands on approach, safe operation of mowers: park/forest preserve.
84	Create seasonal programs/events for Lombard Golf Course (wine tasting, paint and pours, etc.). (10/23)	Manheim	Complete	Movie at the Green was offered in 2023. Staff will continue to look for opportunities for programs at the golf course in 2024.
85	Work with golf professional to revamp private and small group lessons. Increase lessons by 10%. (10/23)	Ingram	Complete	A new group lesson called Golf Done Right, taught private lessons, group lessons, golf clinics, etc..
86	Continue to increase golf promotions, events, and programs at Lombard Golf Course. (10/23)	Ingram	Complete	Offered raffles and events, and added lessons and clinics.
87	Refresh photos on District websites (lombardparks.com, lombardgolfcourse.com, mmaclombard.com, lombardlilactime.com). (10/23)	Corcoran	Complete	This is complete on all websites.
88	Implement Frontline's onboarding packets. (10/23) – Rollover	Foerstel	Complete	Complete. Revised application and updated AC forms.

89	Expand the fine arts by adding a third instructor and offering at least one drawing mixed media program. (10/23)	Manheim	Complete	Trish Martin was hired on as a third ceramics instructor and has been offering more specialty ceramic classes and classes geared towards middle schoolers/teens. Young Rembrandts has been successfully offering drawing programs all year and After School Enrichment Solutions offers a mixed media program with a focus on art history.
90	Work with marketing team to develop and execute marketing plan for Lombard Golf Course. (10/23)	Ingram Kondraschow	Complete	This is complete. A plan was implemented and had a success season.
91	Add a Thanksgiving themed golf outing at Lombard Golf Course. (11/23)	Pawlak	Complete	The Thanksgiving Turkey Golf Challenge consists of a week long contest between every golfer who played a round of golf. These challenges include: longest drive, best score (by age division), worst score (overall), and number of balls lost. Winners of these challenges will receive a park district swag bag consisting of park district sunglasses, water bottle, lunch box, key chain, hat, and a free foursome of golf.
92	Secure \$40,000 in Sponsorship for 2023. (12/23)	Kondraschow	Complete	4/23 Secured \$53,300.
93	Organize and form new health and wellness or green team committee.	Chiappetta	Complete	Completed, Formed Health and Wellness Committee.
94	Coordinate a joint affiliate meeting with Falcons, Firebirds and LBL in addition to individual meetings. (12/23)	McCann	Complete	Meeting held February 7 with District staff and representatives from the affiliate groups.
95	Redesign Swim Lesson report cards. (2/23)	Perez	Rollover	
96	Create in-house developed new-hire orientation video. (8/23) – Rollover	Foerstel	Rollover	Rollover. Marketing intern will complete the video during winter break.
97	Benefits Fair. (9/23)	Foerstel	Rollover	Rollover. Will have benefits fair in 2024.
98	Enhance recreation internship program. (9/23)	Manheim	Rollover	Rollover to 2024.
99	Increase number of service-oriented opportunities for teens. (12/23)	Manheim	Rollover	Rollover to 2024.
100	Asset inventory evaluation. (12/23) – Rollover	Chiappetta	Rollover	Canceled until new financial software is implemented to track inventoried assets.

2024 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

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INTRODUCTION

The following marketing plan will give a summary of all the elements in marketing and communications for the Lombard Park District in 2023 in addition to the direction the team is heading in 2024. This annual working document serves as a tool for staff to focus on the mission of the district of providing recreational 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 marketing plan discusses the challenges, goals and actions to further the Lombard Park District brand to increase participation. With this plan, the district will engage with the community, promote its services and enhance the quality of life for its residents.

PURPOSE

This marketing plan is a written document that assesses the current state of Lombard Park District's marketing as well as the future direction. This plan outlines what the District wants to achieve and how staff will go about doing so. In this document, marketing segmentation strategies, target markets and positioning will be outlined. This plan is an overview of the big picture efforts that are needed to move forward each year. Every facility or program area has its unique demographic and therefore, various marketing avenues are suggested to help generate the desired outcome of increasing revenue, participation and overall awareness. 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:

- Increase community engagement
- Driven program participation
- Enhance communication
- Strengthen brand identity

Marketing is a powerful tool for connecting with the community and achieving the District's mission of enriching the well-being of its residents through recreational activities.

MARKETING STRUCTURE

Marketing & Communications is housed under the Administrative Department. The Director of Finance & Personnel manages the Marketing & Communications Manager who manages the Graphic Designer responsible for the design of websites, activity guide production, social and print collateral as well as photography and videography. The Marketing & Communications Manager is responsible for writing press releases, sponsorships and partnerships, planning advertisements 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 the department. 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 have 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 so they know when projects are scheduled.

MARKETING GOALS

Marketing goals for the Marketing & Communications team for the 2024 year are as follows:

- Secure \$50,000 in advertising and sponsorship by meeting with businesses and organizations and continue to welcome new potential sponsors.
- Create a user-friendly Frequently Asked Questions page for lombardlilactime.com.
- Increase awareness of Active Adult programs and events by more social media visibility, signage and paid advertisements.
- Update Public Service Announcement images and email templates for more efficient and consistent communication to the public.

Among the proposed goals that are placed in the 2024 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 that allows for a strong, coherent visual identity which is critical to the district's public image. The Graphic Designer and Marketing & Communications Manager plan to develop and complete a brand manual by the end of 2023. The purpose of this is to provide standards that will help all staff support a consistent and cohesive visual identity throughout the district and set a tone for the district. This manual will have a direct correlation to leadership, the mission and the vision of Lombard Park District. 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.

WEBSITE

All Lombard Park District websites are the responsibility of the marketing department. Websites include:

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

Lombardparks.com contains online registration for recreation programs and special events in addition to district news. A copy of each seasonal activity guide in an electronic flipbook is 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 each website annually. New this year, marketing was able to assist the Reservationist in creating a rental request form for interested customers. This was to streamline multiple emails that come through each day asking for availability. This form is on the rentals landing page and has been a great addition with over 500 requests annually. Websites are linked to social media pages, and on all collateral materials, signage and QR codes are displayed throughout facilities directing patrons to all sites.

SOCIAL MEDIA

Social Media is the hub of all Lombard Park District information, photos and news is located. The marketing team believes social media activity is the most essential means of communication with patrons today. The following accounts are maintained and operated daily: Facebook, X (previously Twitter), Instagram and YouTube. Marketing continues to be as present as possible on all social media outlets. There are currently 8,405 likes on Facebook, 2,490 followers on Instagram, 1,831 Twitter followers, which is a 13% increase from 2022. All social media outlets continue to increase as the marketing team adds special event photos, parks and recreation-related articles, registration reminders and invitations to Lombard Park District special events. In 2023, the Department created weekly stories of activities happening throughout the district. This created a narration of what a day in the life of Lombard Park District can look like. The story function on Facebook and Instagram not only tells a narrative but it also provides status messages and information in the form of a short, time-limited clip from several running sequences. For 2024, Marketing will continue reaching a variety of audiences on all the social media platforms used.

ACTIVITY GUIDE

The seasonal activity guide continues to be the district's top marketing tool. The guide features photos of program participants and 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. In 2023, one of the Marketing team's goals was to create an Activity Guide Community Input Survey to collect results on residents' feedback on printing versus a digital activity guide. This survey began in March and ran through July. Only 166 responses were received. Based on the results, staff recommended printing and mailing the seasonal activity guides to all Lombard residents. This will be reevaluated in three years. For 2024, the activity guide printing contract was awarded to Paulson Press.



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. Each year, the Marketing Manager and Facility Managers assess each facility by conducting a sign walkthrough prior to each season or annually to make changes or additions to signage needs based on feedback. 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 spread throughout facilities and parks using yard signs, banners and a-frames. In 2024, Marketing will create unique ways to advertise Park District facilities, special events and programs using ground and window decals, stickers, etc.

ADVERTISEMENTS

An annual advertising budget is developed and a basic plan is made for how, when and where the team plans to spend advertising dollars. The paid advertising plan is well thought out regarding benefits received for the cost that is paid for each advertisement. Staff continues to take advantage of some of the no cost promotional opportunities available through the Lombardian, Kidlist and local community organizations. Before the start of each year, the Marketing Manager meets with publication representatives 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 the District continues to work with to reach demographics that best fit each specific purpose.

ELECTRONIC COMMUNICATION

The District maintains three platforms of communication with the community, MailChimp, SurveyMonkey 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 for e-newsletters is to be an additional marketing push for special events, recreation programming and to provide facility updates and specials. The marketing team continues to send monthly e-newsletters to all active residents featuring special events, programs and hiring opportunities for the month. This is sent the first of each month to an estimate of 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 for a voting tool for 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.

MEDIA & NEWS RELEASES

Staff maintains media contacts and relationships with the media to gain positive press coverage such as the Daily Herald and 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

SPONSORSHIP

The district continues to accumulate new sponsors each year. In 2023 alone, there have been nine new businesses partaking in partnership opportunities such as special events, advertising and programming. An important aspect our team has recognized is sponsorship is a two-sided opportunity, bringing the district and business together to create meaningful experiences for shared audiences. Quarterly check-ins are had with each premier sponsor (\$5,000+) to ensure all benefits are being met. These are extremely beneficial as our goal is to keep all sponsors satisfied with their partnership throughout the year. The current total for 2023 is \$61,450. The team is working extremely hard on upgrading the current partnership program and making significant updates for 2024 such as additional advertising opportunities in the seasonal activity guide, increased youth athletic opportunities and ground decals (*hopscootch*) in highly visible parks. The Marketing Manager will meet with current sponsors in November to discuss 2024 opportunities.

INVOLVEMENT

Marketing & Communications staff stays current by maintaining an IPRA membership, attending several workshops and conferences and participating in design-related and photography webinars. Marketing Manager attends PR Power Hour, a community-based marketing group workshops 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 team has connected with several businesses to partner with the Park District.

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. The pictures Lombard Park District features express fun, safety and community. Photographs are taken at least once a week of active programs, special events and miscellaneous activities at parks and facilities. Photos are uploaded and shared on social media, displayed on marketing collateral/signage and activity guides. The 2023 Summer Marketing and Communications intern did a fantastic job creating two YouTube videos showcasing the Madison Meadow Athletic Center and Rentals available at Lombard Park District. The team will continue to produce video footage in 2024 including assisting the Human Resource Manager with the Lombard Park District Orientation video.

LARGE-SCALE SPECIAL EVENTS

LILAC TIME

This two-week special event is held during May in conjunction with many village organizations. The district is responsible for developing Lilac Time marketing collateral and website updates for lombardlilac.com, which includes: a schedule of events, lodging information and lilac blooming updates. lombardlilac.com was developed in 2015 to house all the event information in one location. This year, Marketing worked with Blue Channel, to provide a digital billboard that was displayed on Roosevelt Road promoting Lilac Time. The digital advertisement costs are reimbursed through the Village of Lombard Tourism Grant. In 2024, Lombard Park District staff plan to meet with local organizations that also host Lilac Time programs and events to better promote the event as a whole. Finally, during the lilac season, district staff receive many emails and phone calls regarding the event, therefore a Frequently Asked Questions page will be added to the lombardlilac.com website to help reduce the number of questions received each year.

JINGLE BELL JUBILEE

The holiday kick-off community event is held on the first Saturday in December featuring the tree lighting in Lilacia Park, Santa's arrival and other activities in a variety of locations. This community-wide event involves cross-promotion with other community-based organizations. Sponsorship dollars are collected each year to offset the cost of the trolley and advertising for the event. A full-page ad will be placed in the *Lombardian* with a list of activities that will be taking place on the evening of Jingle Bell Jubilee. In addition, the holiday house decorating contest will be returning for its fourth year with State Farm-Dave Steinbach as a Premier Sponsor.



PARADISE BAY WATER PARK (PBWP)

The below information contains the marketing plan for the 2024 season at Paradise Bay Water Park (PBWP) as well as a brief recap of the 2023 season. Marketing met with the Aquatic Facility Manager to design a successful marketing plan for the upcoming season. The goal was to attract new guests and retain current customers and pool pass holders by focusing on a variety of new marketing initiatives throughout the season.

TARGET MARKETS

DAILY VISITORS

To attract daily visitors, PBWP will heavily advertise special events and programs at the facility and throughout the District while promoting daily admission ongoing 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.

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 the beginning of 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 2023 and passholders appreciated the early entry access and extended evening hours for all. Staff are going to re-evaluate adjusting early access to a full hour prior to opening. PBWP team will continue to promote season passes in unique ways to reach patrons such as cross promoting throughout the District, advertisements, special events and facility signage.

YOUTH & FAMILIES

The facility strives to be a family friendly place to enjoy throughout the summer. PBWP offers variety of activities and events for youth and families to enjoy the water park in different ways regardless of individual interests. A new program for youth called Junior Lifeguards started in 2023 was the biggest success filling quickly. The program was extremely popular teaching the next generation of lifeguards and future leaders in aquatics. Staff will be bringing this program back in 2024 adding an additional session. Annual special events such as Rubber Ducky Night and Customer Appreciation Night invite families to visit the facility and play games and enjoy the water park. Additional sessions of swim lessons will be added to Saturdays in hopes of reducing class sizes and a half hour will be added to Parent/Tot swim each weekday morning. By making these small enhancements, staff believe this will satisfy pool visitors and increase pool pass sales.

ADULT & SENIOR

PBWP will continue to offer a variety of water aerobics classes such as adult lap swim, water walking and open swim in the dive well throughout the season. This year with the expanded hours to the facility, PBWP offered additional adult swim hours on weekdays to increase adult and senior participation and satisfaction. This was well received by all adult and senior guests.



PARADISE BAY WATER PARK (PBWP)

MARKETING & COMMUNICATIONS

The goal for 2024 is to provide the most memorable experiences to each guest. The team at Paradise Bay Water Park will continue to be dedicated to ensuring that staff have the necessary resources and skill sets to not only perform their duties efficiently, but to deliver an unforgettable experience to all.

SPONSORSHIP

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 2024.

CROSS-PROMOTIONAL EFFORTS

Giveaways and marketing collateral advertising the water park were distributed at all facilities. In addition, PBWP will have a presence at spring and summer community and Park District special events assisting with pool pass sales and sharing opening day information with the community. Throughout the summer, flyers will be distributed to miscellaneous Lombard Park District programs such as summer camp, golf programs and more. Facility signage will be displayed both inside and outside Lombard Park District facilities and other local organizations such as the Village of Lombard and Chamber of Commerce businesses.

ADVERTISEMENTS

Advertisements with 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. Marketing will continue advertising with Yorktown Center Mall the months of April and May to advertise pool passes. This advertisement will be at the front entrance of the mall. Marketing and Facility Manager will consider specialized sales and promotions to entice both residents and non-residents daily admissions and mid-summer pool pass sales.

SPECIAL EVENTS

The team made some positive additions to the 2023 special event schedule at PBWP. There were several new special events such as Flick and Float, Cardboard Regatta and Family Olympics. Staff also brought back Teen Nights, which hadn't been held since 2019. In 2024, the team plans to stay consistent with the current special event schedule while adding Luau and Disney nights throughout the season. Marketing plans to assist in enticing these events and will promote in the Summer Activity Guide, website and social media.

HOTEL/MOTEL GRANT

The Lombard Park District and Village of Lombard have an annual agreement each year to provide free passes to PBWP to Lombard hotel guests. This program is funded by Hotel/Motel tax. The Lombard Park District provides passes to participating hotel managers along with a letter explaining the program and discussing restrictions. Throughout the season, staff keep track of hotel passes and turn the passes into the Director of Finance and Personnel to become tallied for the season. This program did extremely well this season with over 135 passes redeemed.

STAFF INVOLVEMENT

As always, the involvement of frontline staff is critical in the marketing and promotion of PBWP. The goal is to be an inviting facility where staff create a safe, friendly and fun environment with a variety of program offerings. The hiring process for the upcoming season begins as early as November. The district remains committed to searching for innovative and creative ways to entice potential applicants to spend their summer working at PBWP.



LOMBARD GOLF COURSE (LGC)

The information below contains the marketing plan for the 2024 season at Lombard Golf Course (LGC) along with a brief recap on a successful 2023 season. In addition to long-standing elements at LGC such as golf leagues, outings, rentals and current promotions, staff has included a few new and improved marketing strategies to make for another great season. With an effort to attract new golfers and invite returning golfers back, the LGC team will focus on encouraging more customer feedback, continuing golf incentives and enhance the overall golfer experience.

TARGET MARKETS

NEW GOLFERS

To attract new golfers, a direct mail piece with a special offer will be sent out mid-season to nearby neighborhoods. This will be a great way to show the community members what the golf course offers while offering them a special offer to visit. In 2024, an “Enjoy Life, Enjoy Golf” postcard mailing was sent to 4,000 households. LGC will focus on maintaining its strong brand and image within Lombard and neighboring communities.

CURRENT GOLFERS

To retain golfers, the strategies below are used:

- **Advantage Cards:** Golfers play ten rounds at LGC and receive the 11th round for free.
- **Communication:** Marketing maintains consistent and effective communication with all golfers throughout the season. Monthly e-newsletters, email updates and social media posts keeps golfers informed about events, promotions and course conditions.
- **Feedback:** Staff actively seek feedback from golfers and use it to improve the course and overall experience.
- **Customer Service:** The LGC team provides exceptional customer service. Our friendly and knowledgeable staff leave a lasting impression on golfers to make them more likely to return.

Retaining golfers will continue to be an ongoing process and it is important to adapt and evolve each season.

OUTINGS

Information regarding outings will be mailed to coordinators of future outings, all Chamber of Commerce businesses, Lombard churches, 501c3 non-profit organizations and local school districts. The letter will promote the use of LGC as a venue to host fundraising and social outings and a location for holiday 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. The beginning of February, letters to league members are sent by the Clubhouse Manager. The season letter will include information on opportunities to host an outing, rent the clubhouse, program and events. League members are encouraged to recruit others to join the league. The Marketing team 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 (LGC)

MARKETING & COMMUNICATIONS

Developing a comprehensive marketing plan for 2024 is crucial as LGC wants to keep the momentum going from the successful past few years. Attracting new golfers and retaining current customer base is key for this upcoming year. The Marketing team will regularly review the plan throughout the year, adjusting as needed to stay align with the goals and respond to changing trends and customer preferences.

PROMOTIONS

For the past four years, LGC has implemented promotions to assist in bringing golfers back to the course such as the Mid-Day and Free Youth Special. Each season, these specials are well received by golfers and will continue for years to come. The \$6 Lunch Deal, where golfers could get a hot dog, chips and a drink returned and became an everyday offer. The Ultimate Raffle continued, but more frequently with a drawing in April and September. Any golfer who golfed those months was entered in a raffle to win a free Yeti cooler. Over 600 entries were received for the entire year. This is an incentive that golfers enjoy and look forward to. All raffle tickets are collected and email addresses listed on each ticket are entered into the e-newsletter database. Marketing will explore other incentives for 2024, offering something new to giveaway each month.

SPONSORSHIP

In 2023, Marketing brought on the first-ever Premier Facility Sponsor for the Golf Course. Kelly Stetler, Compass Real Estate started their sponsorship with the facility in January of 2023 for \$3,000 for the entire season. The benefits received included a business logo on scorecards, a banner on fences at Butterfield Road, a logo on the outdoor exit sign and recognition throughout the year on social media, press releases and marketing collateral. The partner was extremely satisfied with their benefits and we hope to bring them back in 2024.

CROSS-PROMOTIONAL EFFORTS

Cross promotion efforts have been highly effective in increasing exposure and attracting golfers. Not only cross promoting with the Park District and its other facilities, but marketing plans also to collaborate with local businesses and organizations to help reach a wider audience. Some ideas considered for 2024 will be working with local restaurants, hotels, extending the current partnership with Dick's Sporting Goods and Two Hands Brewing in Glen Ellyn. Staff will ensure that these efforts are mutually beneficial and help attract new golfers while offering added value to current customers.

ADVERTISEMENTS

Creating an effective advertising plan in 2024 involves a combination of traditional and digital advertising to reach a large audience.

Digital marketing including:

- **Websites:** Ensure website is up-to-date and provides essential information such as tee times, course offerings and details.
- **Social Media:** Marketing maintains an active platform on Facebook and cross promotes on all other Lombard Park District social media channels.
- **Email Marketing:** Continues to build and maintain an email list of golfers and send regular e-newsletters.
- **Local Advertising:** Ensure LGC is listed and up-to-date and on popular local directories like Google, Yelp, Golf Today, and Trip Advisor.
- **Reviews & Testimonials:** Staff will encourage satisfied customers to leave reviews. Positive reviews will build trust and attract more golfers.

Marketing will regularly monitor results of marketing campaigns and willing to adjust the approach based on what works best for LGC in 2024.

SPECIAL EVENTS

LGC has attempted to host a variety of special events geared toward different demographics the past two years. We have not received much traffic. In 2024, staff are going to seek new opportunities to host special events at the course. The private lessons and Sticks for Kids programs do extremely well throughout the season. Sticks for Kids is a program designed to introduce kids to the game of golf. All sessions offered fill up quickly. Staff would like to continue to make LGC a social environment and host 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 and Communications Manager attends staff trainings before opening for the season. These trainings are extremely helpful to Marketing as golf frontline staff tend to have more feedback regarding golfers' opinions and other facility recommendations. The feedback from staff is necessary each year and is used for improvements for the following season.

MADISON MEADOW ATHLETIC CENTER (MMAC)

The below information contains the actions taken in 2023 to maintain current members and welcome new members into the facility. This also contains the marketing plan for 2024 at the Madison Meadow Athletic Center. The marketing team 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 look for creative ways to brand the facility's image within the community of Lombard and gain visibility among residents. The MMAC will have a large presence at Lombard Park District special events and other local events within the community.

TARGET MARKETS

NEW MEMBERS

MMAC management continues to stress the importance of high-quality customer service to create an environment that feels like a second home for whom ever enters through the athletic center doors. MMAC continues to ensure a clean, safe and healthy environment when recruiting new members and keeping current members. In addition, the marketing team plans to advertise locally, continue to have presence at community and Lombard Park District special events, host open houses to provide potential members a free opportunity to try our facility and receive a tour and work with neighboring organizations to assist with promoting this facility. When at special events, "Free All Access" passes are distributed. This allows patrons to visit the space, workout, take a group fitness class and use studios. From January-July 2023, 591 cards were redeemed and of those, 203 became members - 34% success rate.

CURRENT MEMBERS

MMAC will focus on member retention by the level of staff friendliness, provide excellent customer service as well as quality facility offerings. MMAC staff will actively seek out member feedback and implement necessary changes to ensure that MMAC exceeds the Lombard community expectations. The facility will send monthly e-newsletters to keep members involved and always allow for input and new ideas. Hosting member appreciation events such as the anniversary party in June and placing a giveaway table around the holidays has been a nice bonus for members.

GYM USERS

The facility's gymnasium has been a popular attraction for open gym, basketball, programming and pickleball. The goal is to keep regular gym users satisfied while making the necessary improvements for newcomers. MMAC communicates effectively on the open gym schedule to make members aware of other events and athletic programming. In 2023, several different gym schedules were created, shared and posted at mmaclombard.com.

GROUP FITNESS PARTICIPANTS & PERSONAL TRAINING CLIENTS

MMAC's Group Fitness Program will offer popular classes that bring people together while providing a great workout. MMAC will keep up with current trends in the industry and monitor other group fitness options to ensure the facility stays competitive. The Personal Training team will continue to focus on positive customer service while introducing current fitness trends to clients. Throughout the year, marketing will share the group fitness schedule on social media, the website and in each e-newsletter. Personal Training is also featured in both the October and January editions of the e-newsletter.



MADISON MEADOW ATHLETIC CENTER (MMAC)

MARKETING & COMMUNICATIONS SPONSORSHIP

Each year, the Marketing team collaborates with the MMAC Facility Manager to coordinate a twelve-month marketing plan which features a wide variety of promotions for both current members and those seeking membership. This year, marketing efforts will focus on attracting new members, engaging with the local community and improve the overall experience for current facility users.

PROMOTIONS

MMAC enhanced its month-by-month marketing through promotions and activities to keep the MMAC exciting for members and inviting new members. Staff plans to continue to below specials and promotions and seek out new fitness promotions for 2024.

- **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: 224 members participated/22% increase
- **March: Refer a Friend Program Push** (Ongoing throughout the year)
Refer a friend and both members will receive a MMAC branded fitness bag.
Results: 35 referrals/150% increase
- **April: Launch of “Commit to Be Fit” Campaign**
Postcard Mailing out to 5,000 neighboring homes with a free all access pass to the facility. Advertisement at Yorktown Center Mall & Community Banners throughout Lombard.
Results: 21 postcards redeemed/31.25% increase
- **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: 149 members and counting
- **May/June/July/August: Summer Special-99 days for \$99**
Results: 19
- **October: Nutrition Series** (By licensed dietician, Lou Ann Chvatal)
4 sessions every Saturday in October, all topics pertaining to diet and exercise.
Results: 55 enrolled in all sessions
- **November/December: Member Appreciation Days**
Giveaways out on display for members in addition to water and healthy snack.

2023 was a big sponsorship year for the MMAC. Not only did the facility have a premier sponsor at \$5000 from Essentials Dental, a new sponsorship opportunity for a coffee service sponsor also began in August by the Schiller Team at \$400. The coffee service is a great benefit for the facility and its members. Members are extremely appreciative and hope to bring this back as an offering in 2024. Staff seek vendors throughout the year to host a table at the facility during busy days/hours. The facility had four businesses throughout the year coming in at \$250 each. This upcoming year, Marketing is offering additional opportunities in the District’s Partnership Program for not only Premier Sponsorship availability, but also vendor booths, coffee sponsor and new logo placement opportunities.

CROSS-PROMOTIONAL EFFORTS

MMAC has a large presence at community events as well as take part in cross-promotional efforts among other Lombard Park District facilities and special events. Events attended in 2023 include Egg Hunt, Mutt Strut, Movies and Concerts in Lilia Park, Village of Lombard Senior Event and Fall Fest. These events are where the “Free All Access” passes are distributed. At Mutt Strut, Personal Trainers were on site providing participants with a pre-race stretch while advertising the facility offerings.

ADVERTISEMENTS

Marketing materials such as posters, flyers and community banners continue to push traffic to mmaclombard.com. To date, mmaclombard.com has received over 30,691 visits due to advertising for the year, a 28% increase from 2022. In January and February of 2023, advertisement in the Yorktown Center Mall was displayed at the front entrance promoting the MMAC. Advertisements with local magazines and newspapers such as BeLocal, Daily Herald and Lombardian is way to provide awareness to the community. In addition to keep active on the Madison Meadow Athletic Center Facebook page with frequent posts and photos. Social media will continue to be a method to exposing the MMAC. To date, MMAC’s Facebook page has received over 765 follows.

MADISON MEADOW ATHLETIC CENTER (MMAC)

SPECIAL EVENTS

In 2023, MMAC hosted a 5-year anniversary party that was filled with a free week of fitness center access, group fitness classes and a birthday celebration on June 30, 2023. On this day, many staff members were in attendance, giveaways, onsite sponsors and cupcakes. Marketing designed 5-year branded t-shirts which were well received by members and staff. In addition to the birthday celebration, several “pop-up” appreciation days where staff would have a table with MMAC giveaways showing appreciation to its members. In 2024, staff have been brainstorming additional events to host within the facility such as a toddler open gym day that would take place monthly, having gym space and equipment open to parents and toddlers for a two-to-three-hour time frame.

STAFF INVOLVEMENT

Staff strive to remain current fitness trends to ensure that MMAC programs, events and offerings are the most relevant 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 front-line staff is critical in the marketing plan of the MMAC as our goal is to welcome new members and offer a wide variety of fitness and wellness opportunities at the MMAC. Staff continue to advertise specials and promotions by wearing branded staff t-shirts such as For the Love of Fitness and the MMAC Anniversary. To welcome new members, staff will continue to be the face of the facility and provide exceptional facility tours and quality information regarding offerings and memberships. For this upcoming year, Marketing and Facility Manager plan to walk through the interested member tour and collateral received and see what staff can improve upon.



COMMUNITY RELATIONS PLAN

INTRODUCTION

Lombard Park District values community input and participation and as a District, staff actively promotes opportunities for involvement and to gather feedback within the community. The importance of community involvement and maintaining positive relations within the community is described in the following documents approved by the Board of Park Commissioners:

- Mission Statement
- Vision Statement
- Value Statement
- Strategic Plan
- 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 conversation between the District and its stakeholders from needs assessments, how needs are addressed and the programs made by the District and the community in meeting those needs.

- Elected Board of Park Commissioners
- Quarterly Activity Guides
- Websites (*lombardparks.com, lombardgolfcourse.com, mmaclombard.com, lombardlilactime.com*)
- Social Media Accounts (*Facebook, Instagram, Twitter, Youtube*)
- Press Releases
- Monthly 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 involvement and participation. Groups interpret District programs, facilities and services to other stakeholders. Individuals make recommendations and provide input that help advance District services and a sounding board that influences 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 #45
- School District #87
- 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 cultivates, establishes and operates coordinated and collaborative initiatives with community organizations, governmental agencies and businesses. These initiatives are in the best interest of community addressing specific needs and interests, maximizing resources and serving target programs and populations.

- **Community Organizations Involvement:**

- Healthy Lombard
- Lombard Lions Club
- 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 44
- School District 87
- 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
- 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

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 business' 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 2023 providing Lombard Park District with over \$5,000:

- Kelly Stetler | Compass Real Estate (*Over \$15,000*)
- Essentials Dental
- Grove Dental
- Duly Health & Care
- DICK'S Sporting Goods

VOLUNTEERS

Volunteers are an important aspect to keeping in touch with various stakeholders and maintaining a positive image for the District. Lombard Park District relies on volunteers to ensure programs and special events run successfully. Volunteers are recruited through relationships with other organizations in the community, in the seasonal activity guide, website (lombardparks.com/volunteer/) and through 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

Memorandum

To: Board of Park Commissioners
From: Paul W. Friedrichs, Executive Director
Andrea V. Chiappetta, Director of Finance and Personnel
Date: November 14, 2023
Re: Comprehensive Master Plan Update

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

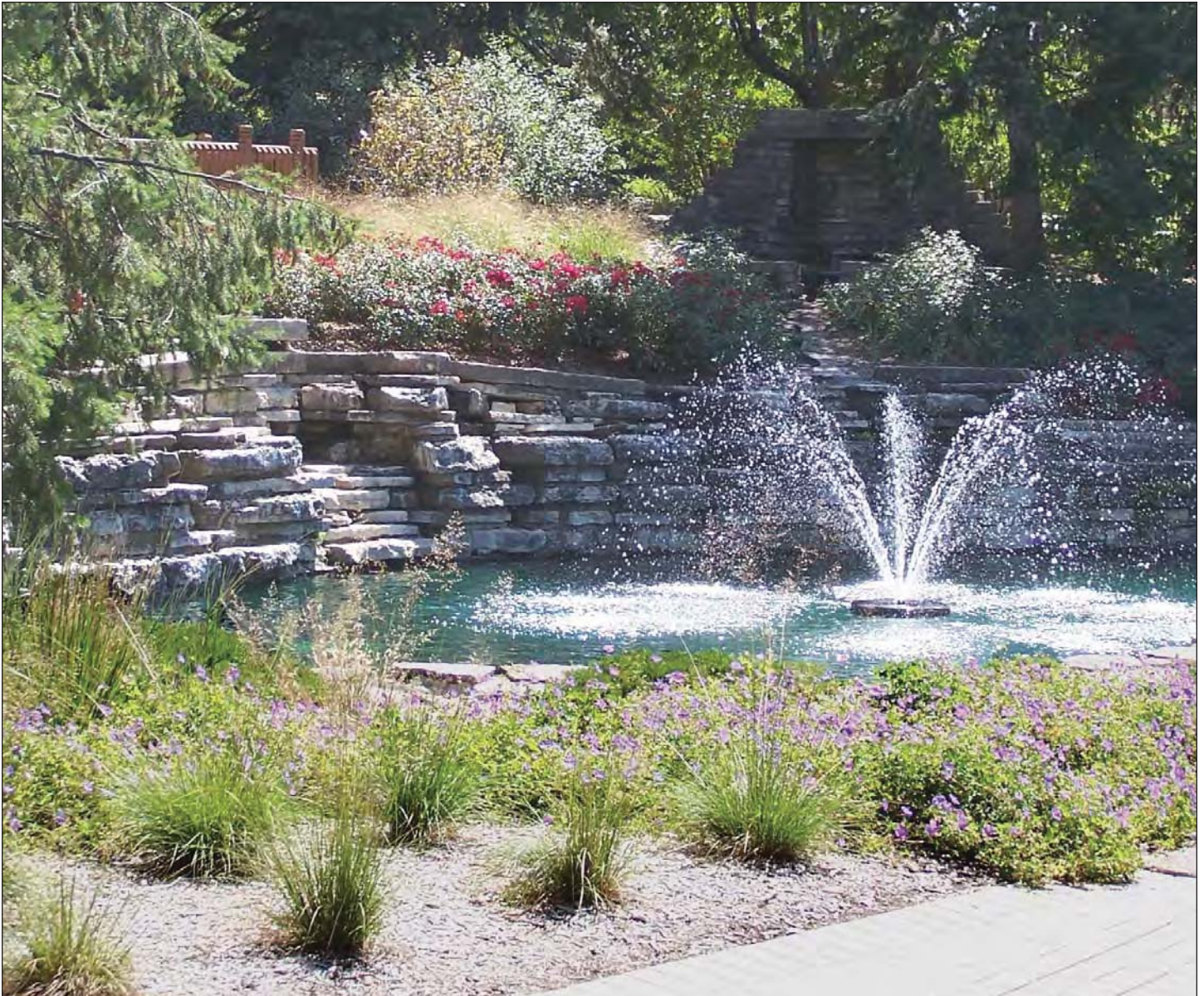
Update Comprehensive Plan – Staff realizes an updated comprehensive plan is needed and has budgeted funds to conduct a community survey in 2023.

2023

Update Comprehensive Plan – Staff released an RFP for Comprehensive Master Plan consultants, the Park Board interviewed respondents and a new plan will be developed in 2024.

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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Vice President

Kathleen Hogan
Commissioner

David Kundrot
Commissioner

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Superintendent of Golf Operations

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Hitchcock Design Group
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Heller & Heller
Program and Operations Advisor

Nicholas Design Group
Architect

Leisure Vision
Community Survey Firm

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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

221 W. Jefferson Avenue
Naperville, Illinois 60540
630.961.1787
hitchcockdesigngroup.com

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

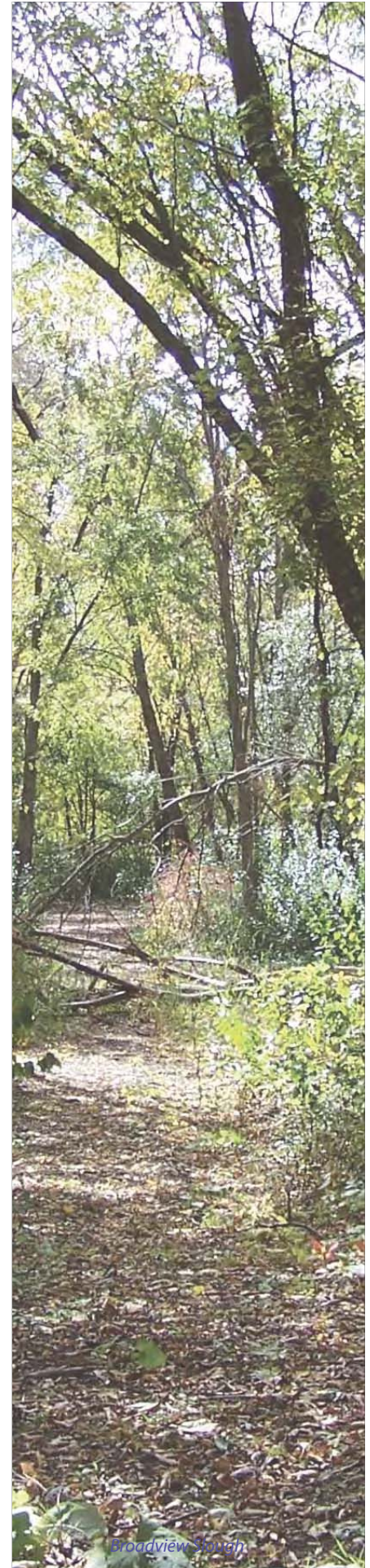
Each category has individual recommendations with an open box. In order to maintain this document as a “working list” staff should check recommendations off of the list as they are completed.

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

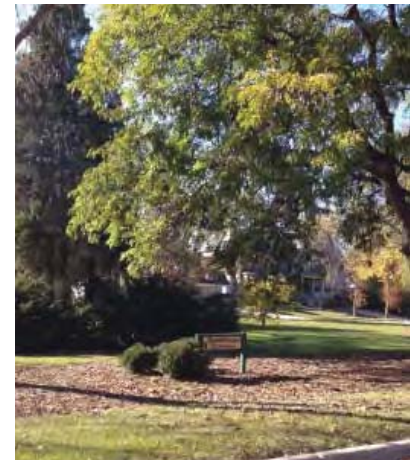
	Strategy	Justification	
		Inventory & Analysis	Needs Assessment
Primary Initiatives	<ul style="list-style-type: none"> <input type="checkbox"/> Address ADA accessibility issues in all parks and facilities in accordance with directives in ADA transition plan. <input type="checkbox"/> Establish pond restoration, stabilization, and erosion control Guidelines for all open water assets. <input type="checkbox"/> Conduct ongoing playground and equipment upgrades based on age / useful life criteria. 	<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>
Ongoing Initiatives	<ul style="list-style-type: none"> <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. <input type="checkbox"/> Provide visual and physical neighborhood connections at all parks and open spaces. 	<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>	
Long-term Initiatives	<ul style="list-style-type: none"> <input type="checkbox"/> Address land deficiencies <input type="checkbox"/> Complete a third-party replacement study for all facilities. 	<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
Primary Initiatives		<ul style="list-style-type: none"> ❑ PLAN: new benches and picnic area 	
Ongoing Initiatives			
Long-term Initiatives	<ul style="list-style-type: none"> ❑ EVALUATE: returning to private use or Village control ❑ EVALUATE: erosion control measures ❑ PLAN: horticulture maintenance and turf repair ❑ DESIGN: consider creating memorial courtyard ❑ DESIGN: consider additional botanical displays ❑ DESIGN: consider buffer between residential and cemetery 	<ul style="list-style-type: none"> ❑ PLAN: connections to multi-family residential context ❑ DESIGN: master plan, consider buffer plantings, accent plantings, interpretive signage 	<ul style="list-style-type: none"> ❑ EVALUATE: releasing to Village responsibility ❑ DESIGN: consider botanical display ❑ DESIGN: consider memorial garden or celebration courtyard ❑ DESIGN: consider seasonal / neighborhood festival or event space



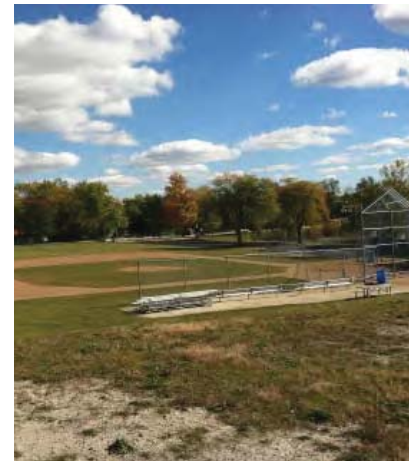
Mini Park Recommendations, cont.

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



Neighborhood Park Recommendations

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



Neighborhood Park Recommendations, cont.

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



Community Park Recommendations

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



Community Park Recommendations, cont.

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



Natural Areas Recommendations

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





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



Facility Recommendations, cont.

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



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.

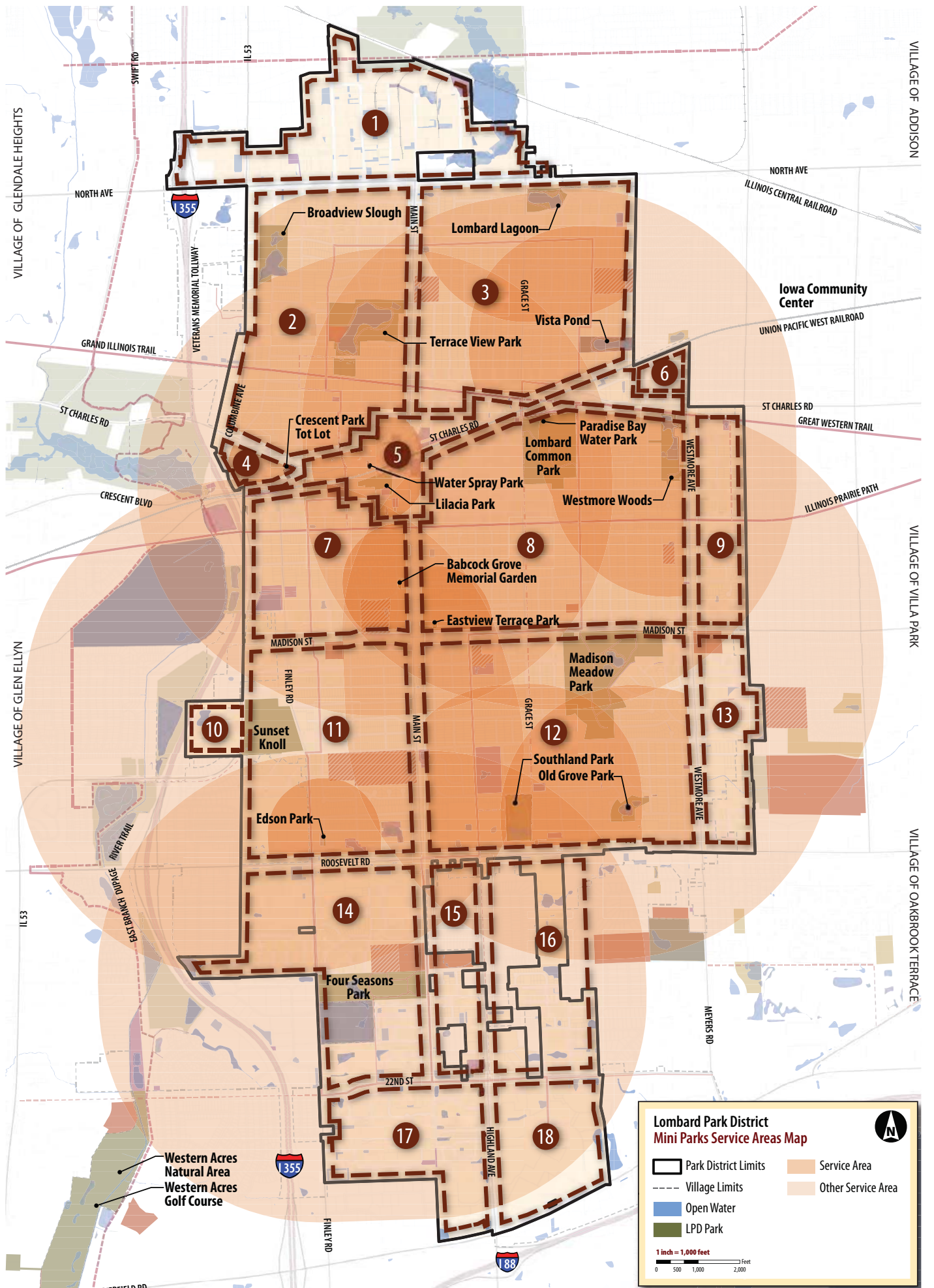
New Parks, Trails, and Facilities Strategies

	Strategy		Justification	
			Inventory & Analysis	Needs Assessment
Primary Initiatives				
Ongoing Initiatives	<ul style="list-style-type: none"> <input type="checkbox"/> Explore acquisition opportunities for Mini Parks in Planning Areas 2, 3, 7, 9, and 13. <input type="checkbox"/> Explore land acquisition opportunities for Neighborhood Parks in Planning Areas 8, 9, and 13. <input type="checkbox"/> Explore land acquisition opportunities to increase Community Park acreage. <input type="checkbox"/> Explore land repurposing opportunities to increase Community Park acreage (adjacent acquisition, home vacancies, etc.) 		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.	
Long-term Initiatives				

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
Total Parks	324.66	7.52	431.65	10.00	-106.99

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.

X Preferred Strategy

STRATEGY

1
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

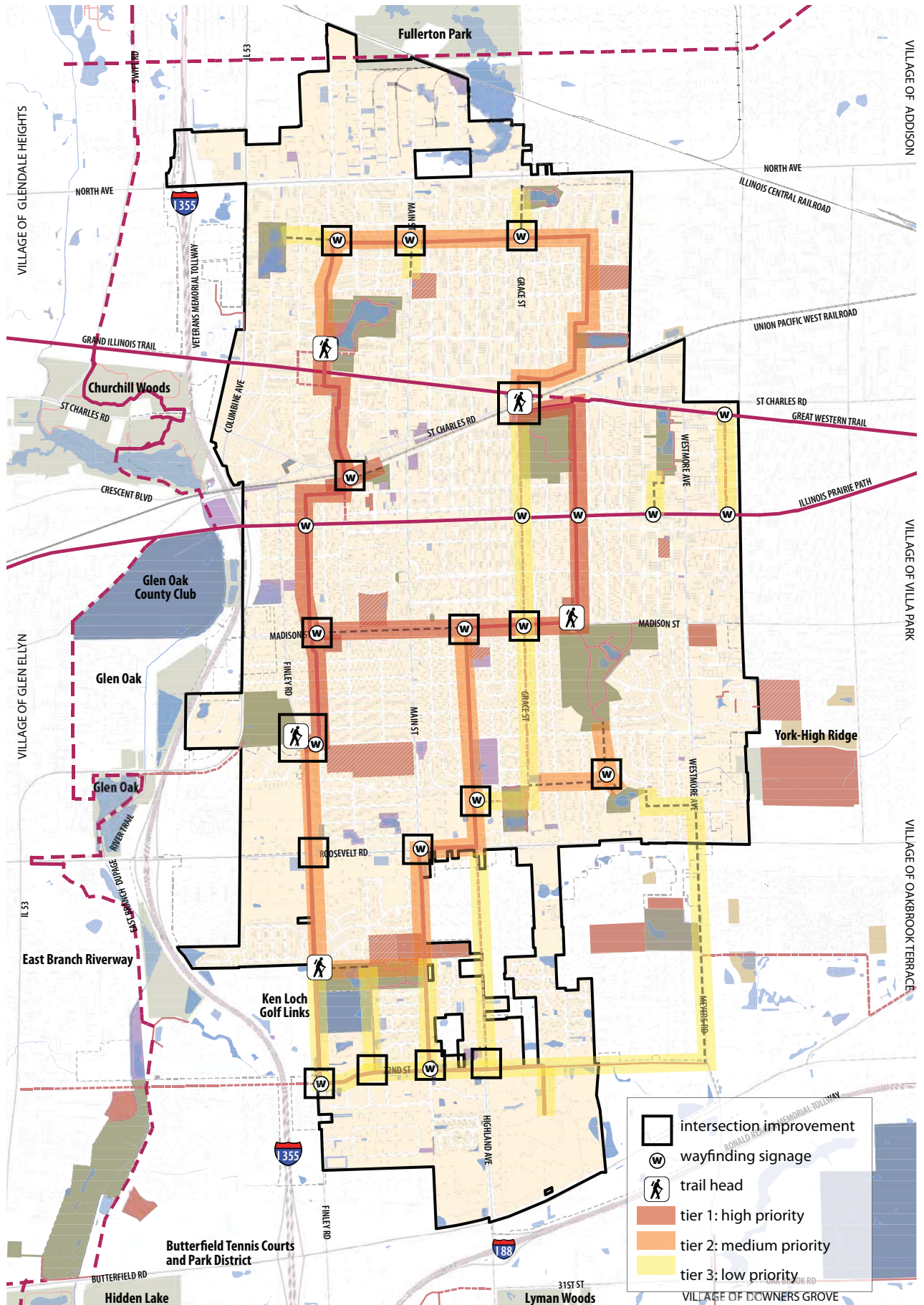
- Opportunity to improve offerings for small events
- Additional golf holes out of floodplain

- CONS

- Private event hosts nearby
- Costly

Trail Strategies

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

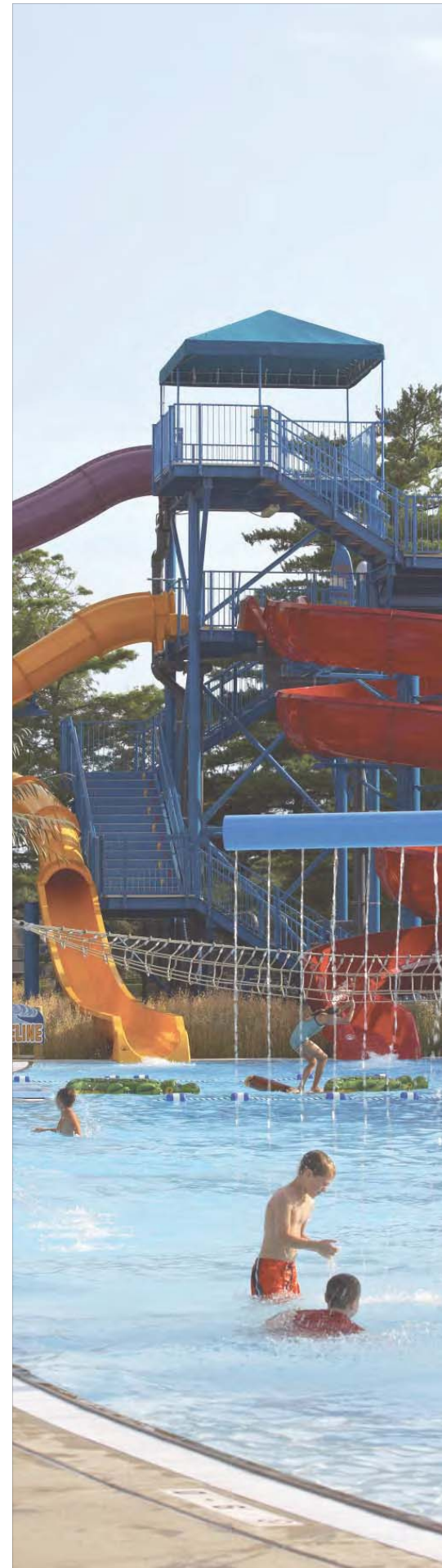
The following recommendations are directly related to Household Survey Results, Core Program Identification, Program Mix, Lifecycle Analysis, Age Segment Analysis, Current Program Assessment, Future Programs, and Marketing Approaches Review in Chapters 2 and 3.

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 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

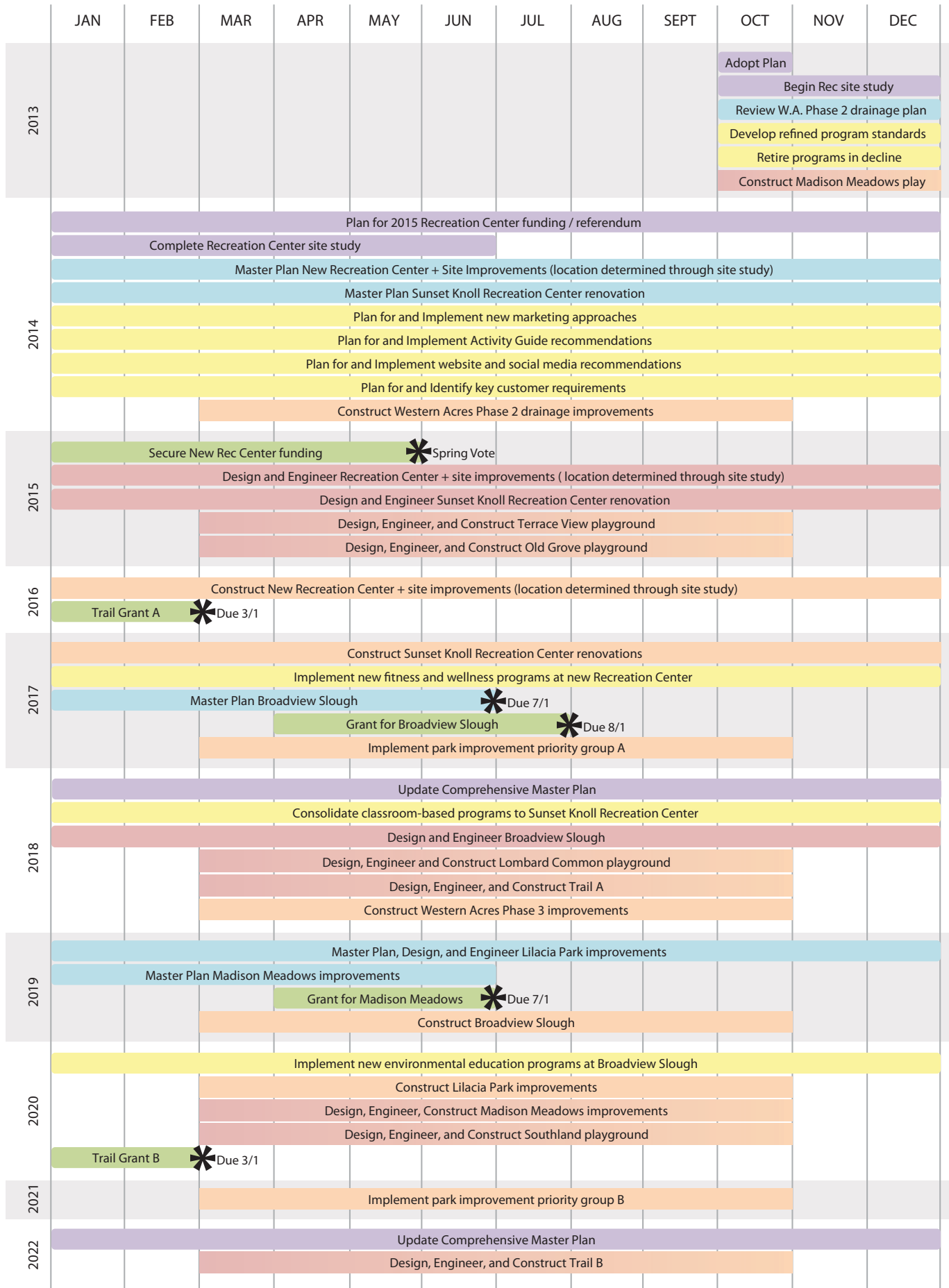
2022

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

TIMELINE LEGEND

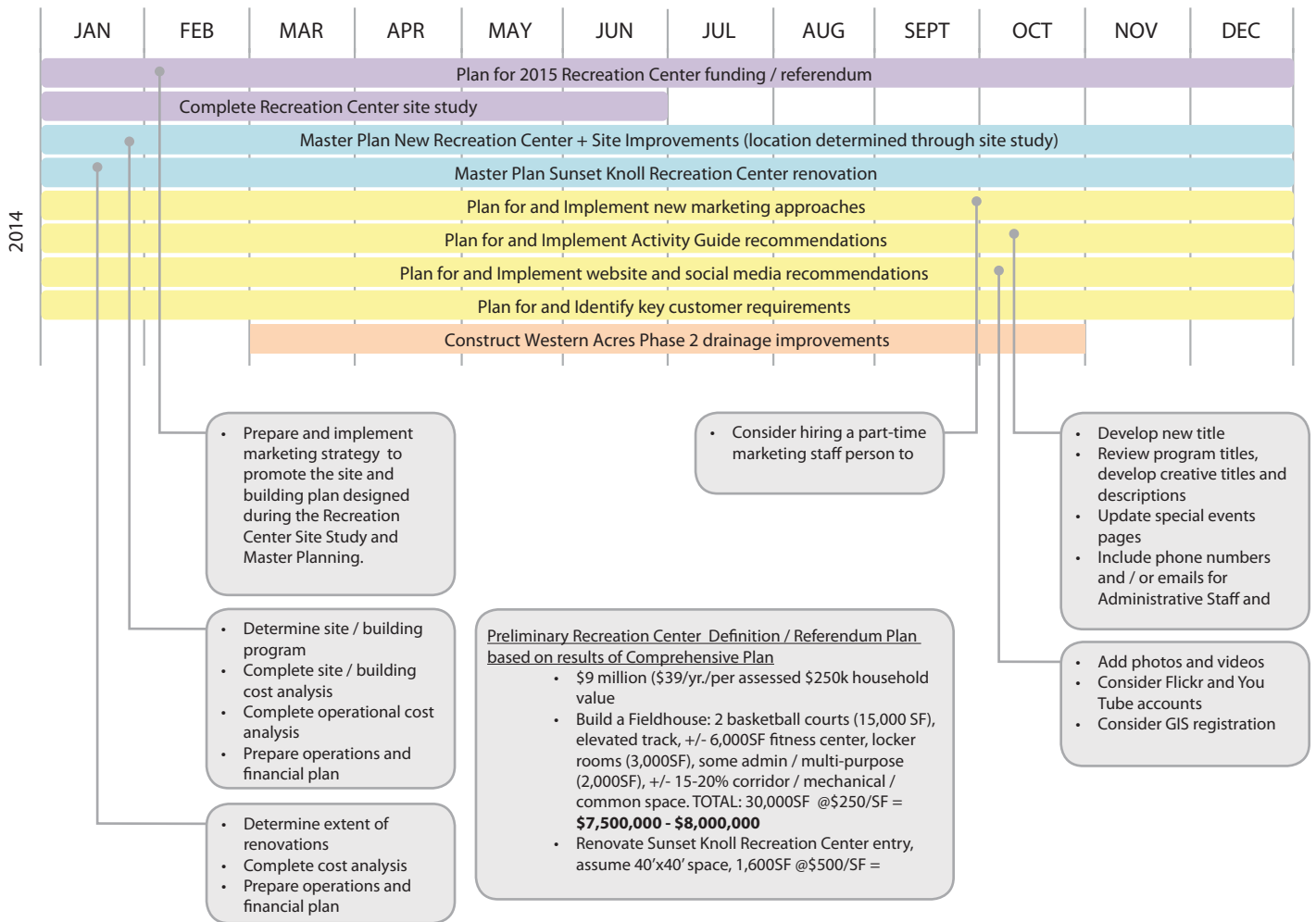
 Plan	 Design
 Program	 Construct
 Master Plan	 Fund

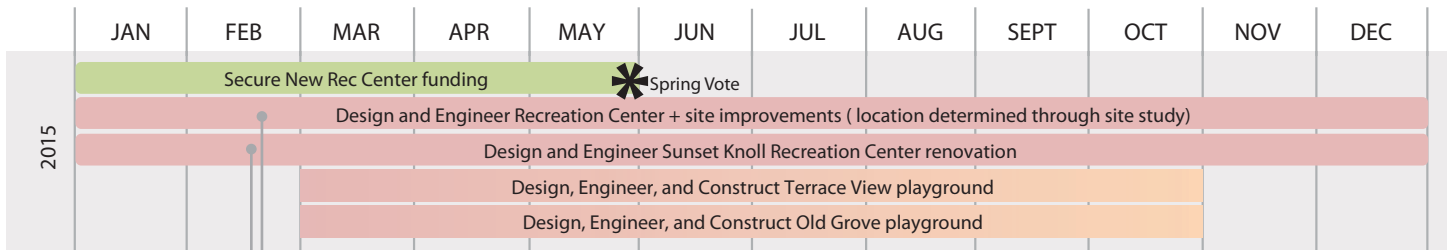
10-year Action Plan Projected Timeline



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

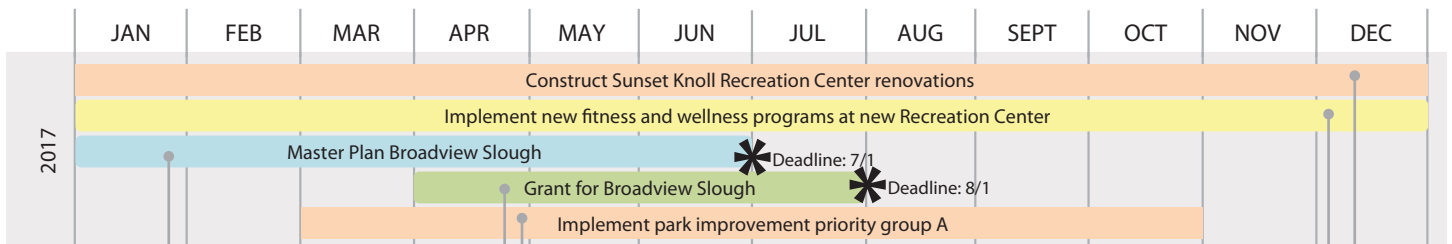
Trail Priorities

Group A

- Lilacia Trail Tier 1 (Lombard Common to Madison Meadows to Sunset Knoll to Lilacia Park to Terrace View)
- Develop Design Guidelines

Group B

- Lilacia Trail Tier 2 (connect Terrace View to Lombard Common and Vista Pond. Connect Sunset Knoll to Four Seasons)



- 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

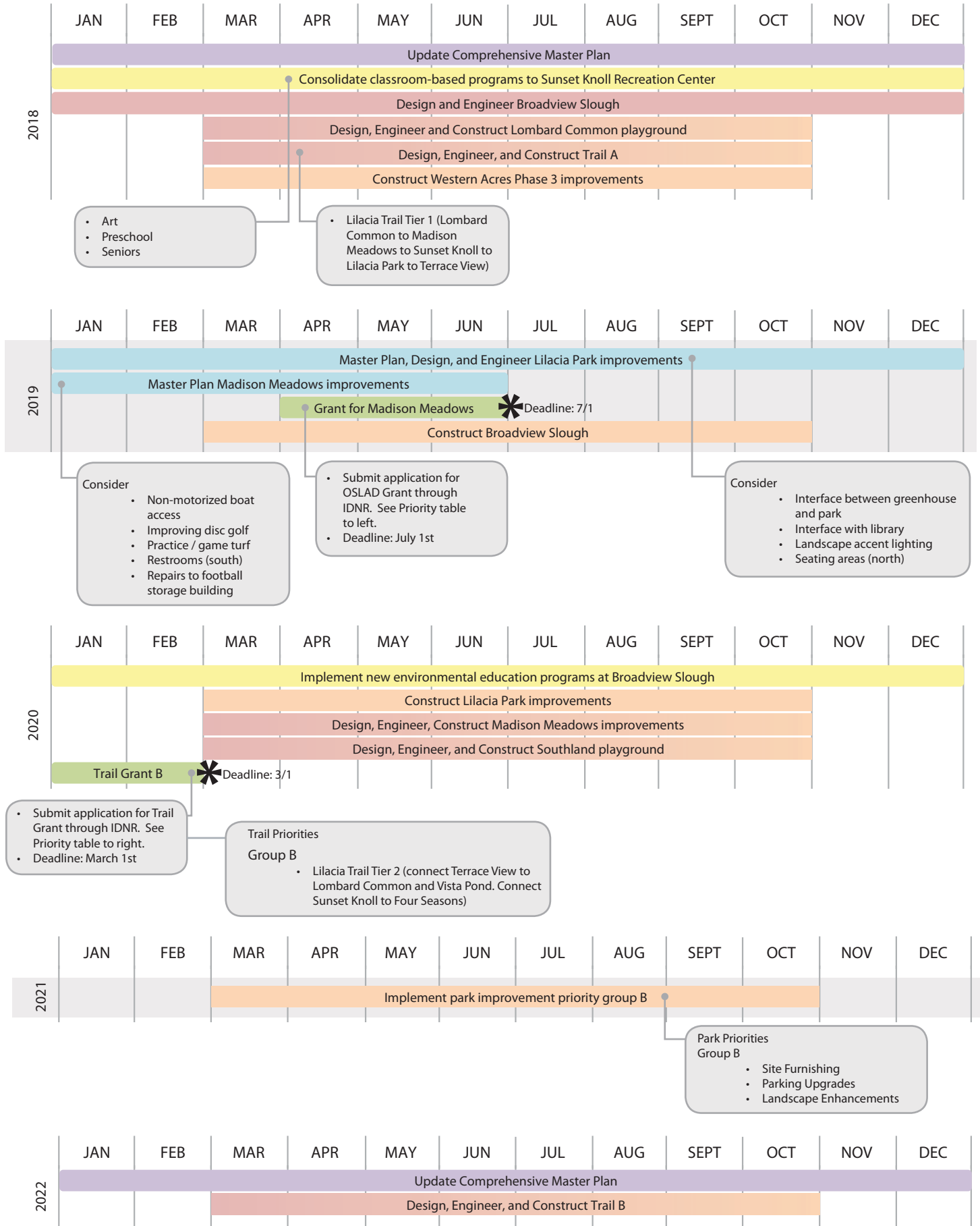
- Park Priorities**
- Group A**
- ADA Upgrades
 - Shoreline restoration / Improvement
 - Water Access (piers, overlooks, boardwalks)
- Group B**
- Site Furnishing
 - Parking Upgrades
 - Landscape Enhancements

- 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



GLOSSARY AND ACRONYMS OF FREQUENTLY USED TERMS

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

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

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

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

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

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

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

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

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

Assets - Property owned by the District.

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

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

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 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