



Naperville Park District 2012 Annual Report



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Engage Your Senses™

Table of Contents

Introductory letter	2
Profile	3
Recreation Highlights	4-7
Park and Facility Improvements.....	8
Value of the Naperville Park District.....	9
Community Involvement	11
Grants and Sponsorships & Corporate Partners	12
Revenues	13
Expenditures.....	14
Statement of Net Assets.....	15-16
For More Information.....	17



Dear Friend of the Naperville Park District,

The Naperville Park District is pleased to present its 2012 Annual Report. This report is designed as an easy-to-read overview of the 2012 financials and highlights of the Naperville Park District. The financial data was drawn from the 2012 Comprehensive Annual Financial Report (CAFR), which can be viewed in its entirety online. The Naperville Park District’s CAFR has received the Certificate of Achievement in Financial Reporting from the Government Finance Officers Association of the U. S. annually since 1982.

As you explore the content of this report, you will see examples of the ways in which the Park District’s 2012 initiatives helped fulfill the organization’s mission to provide recreation and park experiences that enrich the quality of life for our community. The online version of this report provides links to relevant documents for those who want to know more about the District’s 2012 Master Plan, Three-Year Financial Plan, 2012 Community Interest and Opinion Survey, and much more.

On behalf of the Park Board and staff of the Naperville Park District, thank you for your interest in our organization and for your continued support.

Sincerely,

Ray McGury
Executive Director



Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Profile

Created in 1966 through a public referendum, the Naperville Park District is an independent, municipal agency governed by a seven member board, elected at large by Naperville voters; each serves a four-year term. The Executive Director, who is hired by the Board, manages the day-to-day operations of the District and oversees a staff of approximately 100 full time employees and more than 1,000 short-term employees.



2012 Board of Park Commissioners

(L to R) Rich Janor, Mike Reilly, Gerry Heide, Executive Director Ray McGury, Kirsten Young, Marie Todd, Bill Eagan and Ron Ory.

Vision: To be a national leader in parks and recreation providing and promoting high quality experiences and facilities at a great value to our community.

Core Values

- Health and Wellness
- Environmental Education, Stewardship and Sustainability
- Community Enrichment
- Public Safety
- Accessibility
- Personal Growth and Enrichment

Naperville Park District: Historic Growth at a Glance

Year	1968	2012
Acres of Park Land	218	2,511
Number of Programs Offered	31	1,400
Naperville Population	18,000	141,853

2012 Awards and Distinctions

- GFOA Award for Excellence in Financial Reporting
- Illinois Distinguished Accreditation
- Illinois Governor's Sustainability Award
- Aaa Bond Rating
- IAPD Partnership Award Runner Up for Riverway Trail Project
- Nike Sports Complex: *Glancer Magazine* Reader's Choice for Favorite Park

2012 Website Redesign and Rebranding

Based on community feedback, the District rolled out a new website, a new look for all communication materials, and a new tagline, "Engage Your Senses." The rebranding helps convey a strong, positive image for the District as a leading community provider of recreation services.

Engage Your Senses™



Mission: To provide recreation and park experiences that enrich the quality of life for our community.

2012 Recreation Highlights

Guided by its Recreation Programming Plan, the District's 2012 recreation programs expanded to meet community needs for early childhood programs, environmental education, youth athletics, and camps. Soccer participation continued to grow and now involves over 12,000 participants. Centennial Beach enjoyed another banner year following the extensive renovations introduced in 2011. In response to community feedback that programs are needed in south Naperville, the District leased more than 11,000 sq. ft. of indoor space and celebrated the grand opening of the 95th Street Center in December.

Early Childhood & Nature Programs

Toadstools & Pollywogs Nature Preschool				
Year	2009-10	2010-11	2011-12	2012-13
Enrollment	28	34	50	80

The District's award-winning nature preschool meets at Seager Park Interpretive Center and at Knoch Knolls Park. Eco-Explorers programs launched in 2012 with the first EcoFest to promote the new environmental education programs available for kids from preschool through middle school.

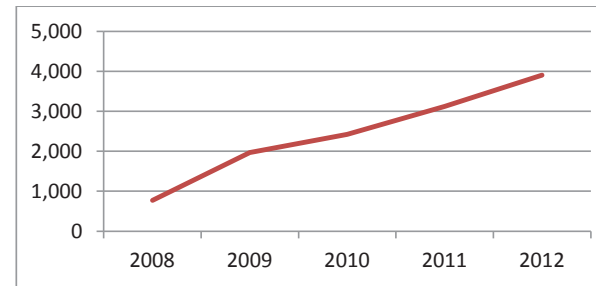


Youth Athletics

With the expansion of athletic fields at Nike Sports Complex and use of indoor space at Players Indoor Sports Center, the Naperville Park District provided soccer and lacrosse programs for enthusiastic participants in all seasons throughout the year. Participation continues to grow in both the regular NYS program and the Premier soccer leagues.

Total Naperville Park District Soccer Participation				
2008	2009	2010	2011	2012
7,671	8,287	10,019	11,081	12,425

Growth in Indoor Soccer Participation from 2008 to 2012



Mission: To provide recreation and park experiences that enrich the quality of life for our community.

New Summer Camps

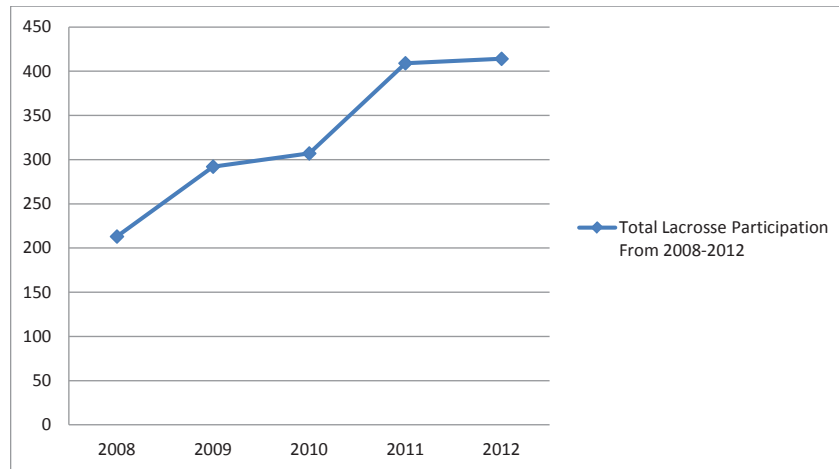
In 2012 summer high school athletic camps that were historically offered through the Park District transitioned to School District 203. This significant change provided an opportunity for the Park District to launch new summer camps for all ages, including additional day camps, special interest camps and unique athletic camps.

Programs at Nike Sports Complex

Nike Sports Complex, newly expanded in 2011, completed its first full year of programming in 2012, with 1,736 participants registered for programs and camps at the park. In addition, thousands of other park users participated in drop-in activities, practices and games.



Growth in Lacrosse Participation from 2008 to 2012



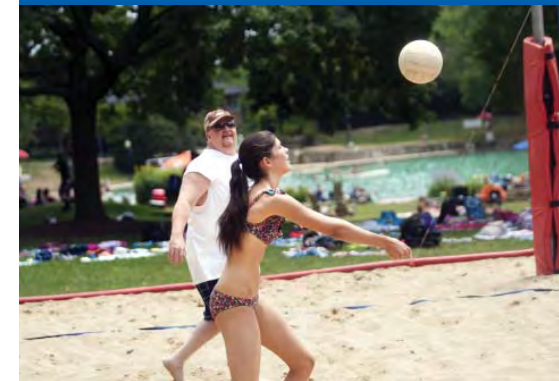
Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Centennial Beach

Centennial Beach welcomed more than 157,542 guests, making 2012 the second best attendance record since 2001. Additional improvements included a new sand volleyball court, a third service window at Centennial Grill and the Load & Go Card for Beach and Park District program use.

Centennial Beach Attendance

2008:	131,966
2009:	124,502
2010:	170,494
2011:	145,818
2012:	157,542



95th Street Center

On December 8, 2012 the Park District officially opened the 95th Street Center, a leased property that provides more than 11,000 sq. ft. of indoor recreation space to serve south Naperville. The facility features a six-station culinary teaching kitchen, a wood floor studio, a comfortable waiting lounge and recreation space for gymnastics, arts and crafts, and many other programs for all ages.

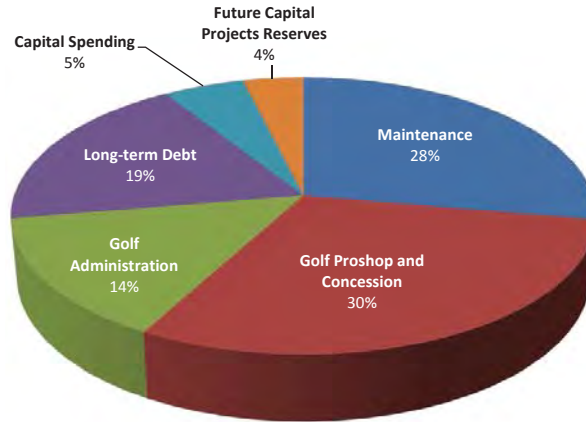


Mission: To provide recreation and park experiences that enrich the quality of life for our community.

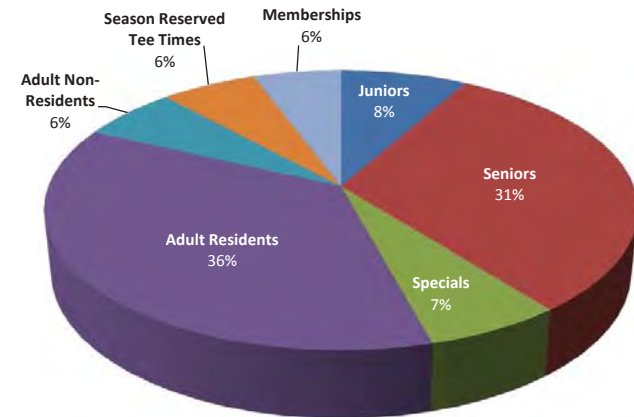
Golf

Operating as an Enterprise Fund, separate from the Recreation Department and not supported by property taxes, the Naperville Park District's two golf courses, Naperbrook and Springbrook, round out the District's recreation opportunities for the community. Both courses offer 18-holes of championship golf and support facilities. Although the golf industry is still challenged with lower customer demand due to time pressure and the economy, Springbrook and Naperbrook were able to keep fees low, expand lessons and programs for juniors, and increase tournament participation. Golf concluded the 2012 season profitably and with a 7% increase in resident play.

Where Do Golf Fees Go?



Who is Playing Our Courses?



2012 Park and Facility Improvements

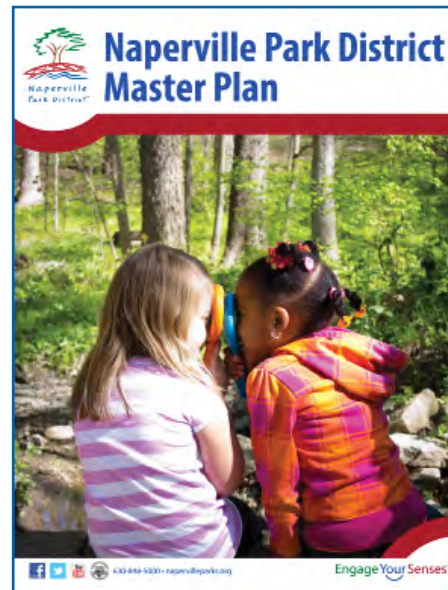
As a steward of more than 2,500 acres of community park land, the Naperville Park District acquires, maintains, and develops land and facilities according to its Master Plan. In 2012, the District updated its Master Plan, based on a 2012 Community Interest and Opinion Survey, previous planning data and meetings with community stakeholders. The Master Plan provides a ten-year planning window while remaining a living document, allowing flexibility and revisions as needed. The Master Plan is a comprehensive resource, compiling all relevant planning documents into one reference manual.

The 2012 Community Interest and Opinion Survey indicated the following:

- High satisfaction with facilities and programs
- Most respondents were unable to cite significant unmet needs
- Four in five residents consider the Park District a “good” or “excellent” value

In 2012, the District completed several major park development projects to help fulfill its Master Plan, including the following:

- Four playground renovations
- Knoch Park improvements
- Ball field renovations at Centennial Park
- Architectural design of Knoch Knolls Nature Center
- Redevelopment of Meadow Glens Park



In addition to completing capital projects, the District also refined its park maintenance program, as specified by its comprehensive Maintenance Level Guidelines. Each of the District’s three Parks Divisions updated its three-year maintenance plan for natural areas which complements the maintenance plan for sports complexes and other active recreation areas.

Value of the Naperville Park District

While some facets regarding the quality of life cannot be measured, the Naperville Park District provides many quantifiable benefits to its residents. Here is a snapshot of some of the outstanding parks and facilities that our residents can enjoy:

140 Parks
70 Playgrounds
60+ Miles of Trails
78 Ball Fields

66 Multi-use Fields
34 Tennis Courts
25 Basketball Courts
7 Sand Volleyball Courts

2 Cricket Pitches
6 Ice Rinks
7 Sled Hills
2 Inline Hockey Rinks

**3 Inline Skating/
Skateboarding Facilities**
45 Picnic Shelters
Free, annual events



Annual Property Tax

Naperville Park District Resident's Average Home Value: \$325,000

- Average taxes paid to Naperville Park District for 2012 was estimated at \$303
- Increase of \$17 compared to the prior year

The District receives about 5% or 5 cents for every dollar paid in property taxes.

Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Stewardship of resources and continuous improvement in our operations enable the Park District to maintain high quality facilities and programs for our community.

Trails

Trails, consistently ranked highest on surveys as the most desired recreational amenities, add to the quality of life in Naperville.

In 2012, the Naperville Park District added a loop trail at Meadow Glens Park, partnered with the Forest Preserve District of Will County to add a trail at Vermont Cemetery, and worked cooperatively with the City of Naperville and the Forest Preserve District of DuPage County to extend the DuPage River Trail through Wil-O-Way Commons.



Green Initiatives

- Since 2011, the Naperville Park District's fleet of vehicles has been designated an Illinois Green Fleet with 33% of the vehicles running on alternative fuel. In 2012, used cooking oil from Centennial Grill powered the District's vegetable oil tractor.
- The cistern at Knoch Park, which began operating in 2012, harvested 14,000 gallons of water for irrigation during a hot, dry summer.



Example of Energy Savings from the District's 2012 Sustainability Report

Ongoing Best Practices	2012 Update	How Are We Doing?							Benefits
Athletic fields use energy-efficient lighting that can be controlled remotely to accommodate schedule changes.	Centennial Park ball field lighting was upgraded; all sports lighting is now integrated into the Control Link system.	2012 Energy and Cost Savings for Control Link System							Reduced electricity demand for 2012 with Control Link system resulted in net savings of 22.3 metric tons of carbon dioxide emissions.
		kW Savings in Early Offs	kW Savings Using LSG	Total kW Saved	Tons CO2 saved	Cost Savings in Early Offs	Cost Savings LSG	Total Cost Savings	
		20,681.59	10,949.74	31,631.33	22.3	\$1,909.03	\$988.33	\$2,897.36	

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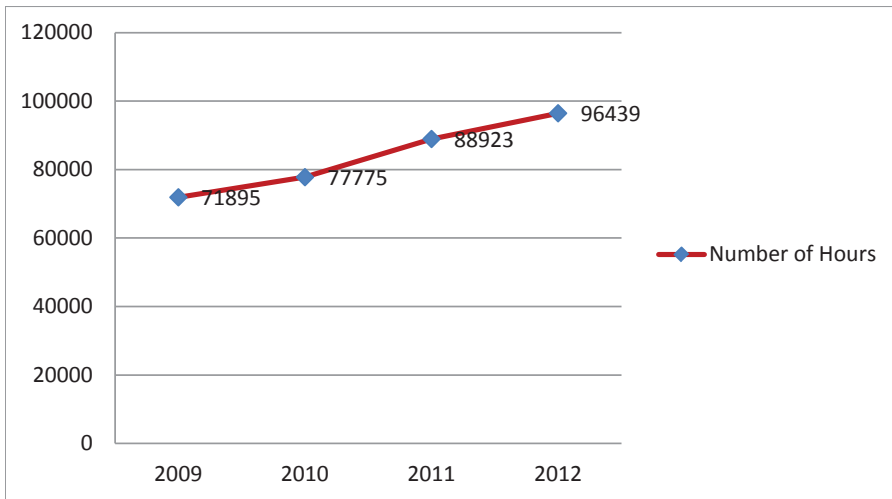
Partnerships with organizations and individuals help the Park District serve the community by supporting free community events, enhanced facilities, regional trails, and greener, more beautiful parks and natural areas.

Volunteers

Through its vibrant volunteer program, the Naperville Park District engages over 3,000 volunteers annually to serve in a variety of programs and projects, from coaching soccer to mulching trails. The 96,439 hours donated in 2012 are valued at approximately \$2,101,406 in equivalent staff time. We can't say "thank you" enough to our volunteers. They help make the Naperville Park District and the community even better through their time and talents.



Increase in Volunteer Hours



Donations

Naperville Community Gardeners	Riverwalk flowers
Naperville Parks Foundation.....	Scholarship program
Naperville Parks Foundation and Whole Foods Market.....	Eco Explorers program
Naperville Little League.....	Centennial ball field improvements
Anonymous.....	Native plants for parks
Anonymous.....	Officer David White Scholarship
Elgin Recycling	Green initiatives

Cash donations totaled nearly \$16,000 in 2012. Donations are tax deductible and may be made directly to the Naperville Park District or to the Naperville Parks Foundation. The Foundation was formed in 2011 to support park and open space projects that need leadership, communication or funding. In 2012 it brought in more than \$6,500 in individual and sponsor donations.



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Grants

Grants continue to be an important source of alternative revenue for the Park District. In 2012 we were able to secure nearly \$330,000 in new grant funding for a variety of projects and needs.

- \$1,500 from the Illinois Arts Council for the Elan Dance program
- \$50,000 from the Illinois Department of Commerce and Economic Opportunity for Cress Creek playground renovations
- \$20,000 from the Illinois Department of Commerce and Economic Opportunity for construction of the Meadow Glens Trail
- \$454 from the Illinois Department of Public Health for an AED for the 95th Street Center
- \$460 from the U.S. Department of Justice for Police Vests
- \$255,689 from the Illinois Clean Energy Community Foundation for Knoch Knolls Nature Center
- \$250 from Wal-Mart Foundation for Volunteer gardening tools
- \$1,275 from the U.S. Tennis Association for Ten-and-Under Tennis court lining

Sponsorships and Corporate Partners

In 2012 the District welcomed 30 new sponsors and expanded its sponsorship revenue by approximately 40% compared to 2011. Additionally, our golf operation benefitted from a 44% increase in sponsorship dollars. Sponsorships support special events, recreation programs and tournaments, thereby potentially adding more value and bringing added visibility to the Park District.



Cooperative Partnerships

Ongoing partnerships with the City of Naperville, School Districts 203 and 204, the Western DuPage Special Recreation Association and others enable the Park District to meet the community's needs for recreation by sharing facilities, land, staff expertise and other resources. Notable achievements in 2012 brought about through partnerships included the opening of the West Branch Riverway Trail, the Vermont Cemetery Trail Extension and the 95th Street Center, completing the Centennial Park Ball Field renovations, and hosting the Healing Field of Honor at Rotary Hill.



Financials

2012 Revenues

Tax Revenue **\$19.8 million**

The District Collects about 4.5% of the total property tax levied on Naperville property owners. State Shared Replacement Taxes (income tax for corporations) comprise a small amount of the District's tax revenue.

Program Revenue **\$4.1 million**

Revenues from the District's over 1,400 recreation programs. Major recreation areas include:

Sports	Adult	Fitness/ Indoor
Arts	Early Childhood	Aquatics
Youth, Teen & Family	Special Events	Active Adults/Seniors
Trips	Camps	

Miscellaneous **\$1.6 million**

Includes reimbursements from Athletic Affiliates, the Western DuPage Special Recreation Association, parking permits and ticket revenue

Beach Revenue **\$1.1 million**

Centennial Beach, originally developed in the early 1930s, is home to Naperville's largest outdoor aquatics facility. Fees include annual memberships and daily passes.

Grants/Sponsorships **\$1.1 million**

The District receives grant and sponsorship funds from various state and local business entities. Grant revenue includes grant funds previously secured for 2012 projects. Sponsorship funds include corporate sponsors and advertising through the District's *Program Guide* and outfield banner advertising program.

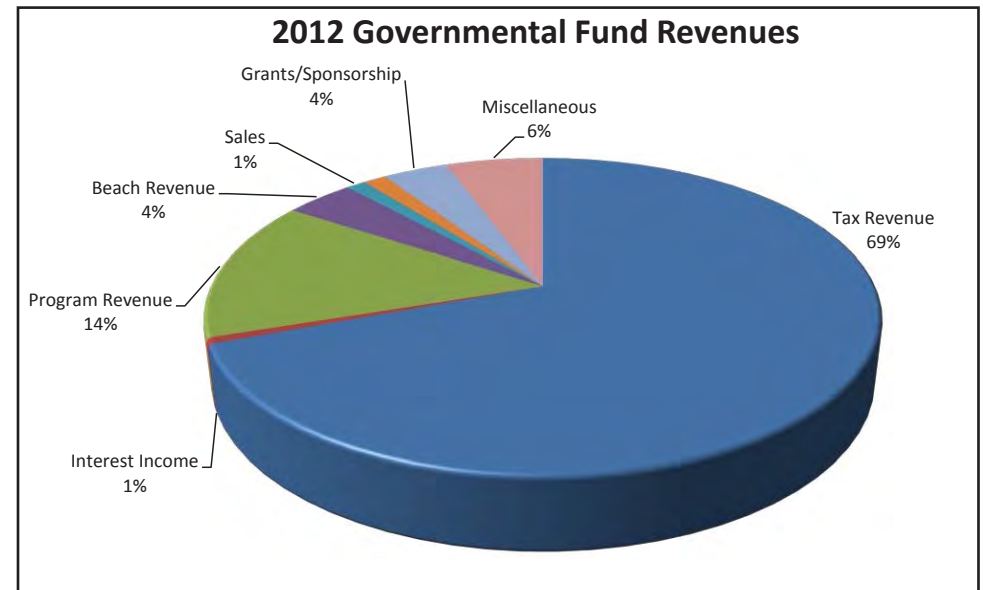
Rental Income/Sales **\$700k**

Rental Income includes tournaments and field rentals. Sales revenues include merchandise, concessions, brochure advertising and event ticket sales.

Interest Income **\$178k**

Income earned on District funds

Total **\$28.5 million**



Financials

2012 Expenditures

Capital Projects **\$6.9 million**

The District has a robust 10-year capital plan that includes plans for new parks and facilities and replacement of existing amenities based on a best-practices maintenance cycle.

Recreation Programs **\$6.6 million**

The District offers over 1,400 recreation programs for all age groups and for a variety of interests. Support functions included in Recreation Programs are Marketing, Customer Relations, Recreation Support, Facility Rentals and Sponsorships.

Park Maintenance **\$5.2 million**

Includes costs to maintain over 2,500 acres of land across 140 park sites. Park Police, Trades and Fleet Management also are a part of the park maintenance area.

General Government **\$4.1 million**

Includes administrative functions to support District operations. Departments include, Executive Director, Finance, Human Resources, Planning and Information Technology. District-wide costs for liability insurance, pensions and payroll taxes also are included.

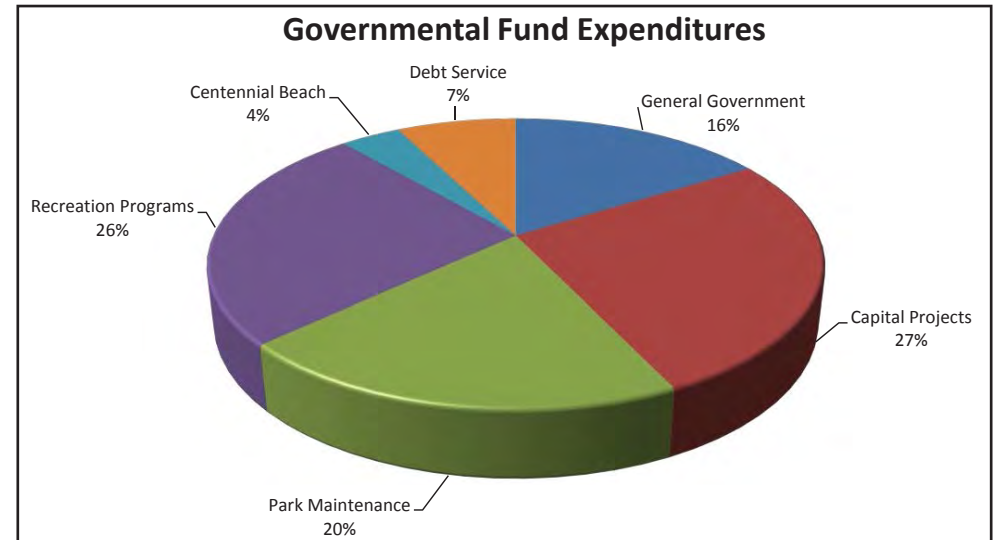
Debt Service **\$1.9 million**

Bond financing is one of the many sources used to fund the District's Capital Plan.

Centennial Beach **\$975k**

Includes costs to operate this unique facility. Approximately 2,500 guests visit Centennial Beach on a hot summer day, with an average of 135,000 patrons annually. The beach features water depths for swimmers or waders of all ages.

Total **\$25.7 million**



Statement of Net Position

The Statement of Net Position provides a “snapshot” of where the District stood financially at the close of fiscal years December 31, 2011 and 2012. Simply stated, it is total assets minus total liabilities.

Invested in Capital Assets (net of related debt) represents the District’s investment in capital assets: land facilities and equipment. Restricted net assets represent assets that can only be used for a specific purpose such as recreation, parks, insurance, and pensions. Unrestricted for future capital projects are amounts set aside to fund the District’s capital plan. Unrestricted net assets represent amounts that may be used by the District for any legal purpose.

- Governmental Activities include all District functions except for the operation of the District’s two golf courses. Examples include: recreation, park maintenance, police services, special recreation, administration and facility/capital improvements
- Business-Type (Enterprise Fund) Activities include all of the operations of the District’s two golf courses Springbrook and Naperbrook

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
ASSETS						
Current and Other Assets	\$ 62,498,545	\$ 59,832,116	\$ 1,094,840	\$ 922,341	\$ 63,593,385	\$ 60,754,457
Capital Assets	170,584,802	169,059,372	9,213,702	9,427,471	179,798,504	178,486,843
Total Assets	233,083,347	228,891,488	10,308,542	10,349,812	243,391,889	239,241,300
LIABILITIES						
Current Liabilities	6,760,339	24,679,815	747,916	677,089	7,508,255	25,356,904
Noncurrent Liabilities	28,213,738	30,596,590	4,225,062	4,765,552	32,438,800	35,362,142
Total Liabilities	34,974,077	55,276,405	4,972,978	5,442,641	39,947,055	60,719,046
NET POSITION						
Invested in Capital Assets, Net of Debt	140,253,930	137,674,884	4,496,605	4,203,355	144,750,535	141,878,239
Restricted	8,300,643	6,544,533	-	-	8,300,643	6,544,533
Unrestricted - Future Capital Projects	25,651,465	24,629,432	-	-	25,651,465	24,629,432
Unrestricted	4,485,879	4,766,234	838,959	703,816	5,324,838	5,470,050
Total Net Position	178,691,917	173,615,083	5,335,564	4,907,171	184,027,481	178,522,254

Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Statement of Changes in Net Position

The Statement of Changes in Net Position summarizes the reasons behind the change in the District's net assets. This statement is also divided between Governmental and Business-Type Activities (Propriety Fund).

Governmental Activities:

- Revenue from governmental activities decreased 16.6% or \$5.6 million to \$28.3 million for fiscal 2012.
- The decrease primarily resulted from one-time funding sources received in 2011 for Centennial Beach renovations, the Nike Sports Complex expansion and Seager Park site renovations.
- Tax revenues represent the largest portion of the revenue base, yielding 70.2% of the total. Property taxes fund governmental activities including, but not limited to, the District's contribution to the Illinois Municipal Retirement Fund (IMRF), Social Security Fund, Audit Fund, Special Recreation Fund and Debt Service Fund.
- Charges for services or program fees account for 23.4% of total revenues. Program fees play an important role in the District's revenue mix to cover the related program expenses.
- The cost of all governmental activities this year was \$22.8 million. These expenses included administrative services needed to support all District operations including recreational programs and services. Cultural and recreation expenses captured 69.8% of the total expenses or \$15.9 million; this includes costs associated with providing recreation programming and services including park maintenance.

Business-Type Activities

- Total revenues for the District's two 18-hole golf courses increased 6.7% or \$248,000.
- Total expenses decreased 6.4% or \$236,000 to \$3.4 million in 2012.
- The total number of rounds increased 6,157 or 8.5% from 72,021 to 78,178. This increase in rounds reflects a more typical year compared to the low number of rounds in 2011. Other factors for the increase include a reduction in the fee schedule, increased marketing efforts and the development of a new membership bonus program.

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	2011	2012	2011	2012	2011
Revenue						
<i>Program Revenues</i>						
Charges for Services	\$ 6,624,897	\$ 6,900,482	\$ 3,925,118	\$ 3,676,626	\$ 10,550,015	\$ 10,577,108
Operating Grants & Contributions	5,072	3,720	-	-	5,072	3,720
Capital Grants	1,055,253	6,766,709	-	-	1,055,253	6,766,709
<i>General Revenues</i>						
Taxes	19,876,698	19,607,878	-	-	19,876,698	19,607,878
Interest	178,203	223,019	4,560	4,358	182,763	227,377
Miscellaneous	570,320	447,912	-	-	570,320	447,912
Total Revenues	28,310,443	33,949,720	3,929,678	3,680,984	32,240,121	37,630,704
Expenses						
General Government	5,893,143	10,087,997	-	-	5,893,143	10,087,997
Culture and Recreation	15,960,343	12,476,029	-	-	15,960,343	12,476,029
Golf Operations	-	-	3,477,973	3,712,756	3,477,973	3,712,756
Interest on Long-Term Debt	1,010,118	978,812	-	-	1,010,118	978,812
Total Expenses	22,863,604	23,542,838	3,477,973	3,712,756	26,341,577	27,255,594
Change in Net Position	\$ 5,446,839	\$ 10,406,882	\$ 451,705	\$ (31,772)	\$ 5,898,544	\$ 10,375,110
Net Position - Beginning as Restated	\$ 173,245,078	\$ 163,208,200	\$ 4,883,859	\$ 4,938,943	\$ 178,128,937	\$ 168,147,143
Net Position - December 31	\$ 178,691,917	\$ 173,615,082	\$ 5,335,564	\$ 4,907,171	\$ 184,027,481	\$ 178,522,253

Mission: To provide recreation and park experiences that enrich the quality of life for our community.

Leadership Team

Executive Director

Ray McGury
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Director of Finance

Sue Stanish
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Director of Planning

Eric Shutes
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Director of Recreation

Brad Wilson
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Reference Documents

The following documents are available online at the links listed or at the Park District Administration Building at 320 W. Jackson Ave. in Naperville.

- **Comprehensive Annual Report** – <http://www.napervilleparks.org/docs/NAPERVILLEPDCAFR1212.pdf>
- **Master Plan** (contains documents listed below) - <http://www.napervilleparks.org/master-plans>
 - **Strategic Plan** - <http://www.napervilleparks.org/strategic-plans>
 - **Community Interest and Opinion Survey** - <http://www.napervilleparks.org/community-surveys>
 - **Recreation Programming Plan** - <http://www.napervilleparks.org/npdmasterplan/> - Appendix p. 76
 - **3-Year Financial Plan** - <http://www.napervilleparks.org/npdmasterplan/> - Appendix p. 76
 - **Non-Tax Revenue Plan** - <http://www.napervilleparks.org/npdmasterplan/> - Appendix p. 76
 - **List of Parks** - <http://www.napervilleparks.org/npdmasterplan/> - Appendix p. 76
 - **List of Facilities** - <http://www.napervilleparks.org/npdmasterplan/> - Appendix p. 76
 - **Park Maintenance Level Guidelines** - <http://www.napervilleparks.org/npdmasterplan/> - Appendix p. 76
 - **List of Partnerships and Agreements** - <http://www.napervilleparks.org/npdmasterplan/> - Appendix p. 76
- **Budget** - <http://www.napervilleparks.org/napervilleparkdistrictfinances>
- **2012 Sustainability Report** - <http://www.napervilleparks.org/greeninitiatives>
- **State of the Park District Presentation** - <http://www.napervilleparks.org/photosandvideos/videos>
- **Park Board Meeting Information** - <http://www.napervilleparks.org/about-us/board-meetings>
- **Organizational Chart** - <http://www.napervilleparks.org/docs/NPDorgchart.pdf>
- **Board of Commissioners Biographies** - <http://www.napervilleparks.org/about-us/board-of-commissioners>
- **Leadership Team Biographies** - <http://www.napervilleparks.org/about-us/staff#leadershipteam>
- **Naperville Parks Foundation Board of Directors** - <http://www.napervilleparksfoundation.org>



Naperville
Park District™

Naperville Park District
320 West Jackson Avenue
Naperville, IL 60540
630-848-5000

www.napervilleparks.org

E-mail your questions/comments to:
info@napervilleparks.org



Park Board meetings are held on the second Thursday of each month at the Naperville Municipal Center at 7:00 p.m. and the fourth Thursday of each month at 6:00 p.m. (location and time vary).