

Wheaton Park District

2026 Proposed Budget Document

Version created: Wednesday, October 8, 2025

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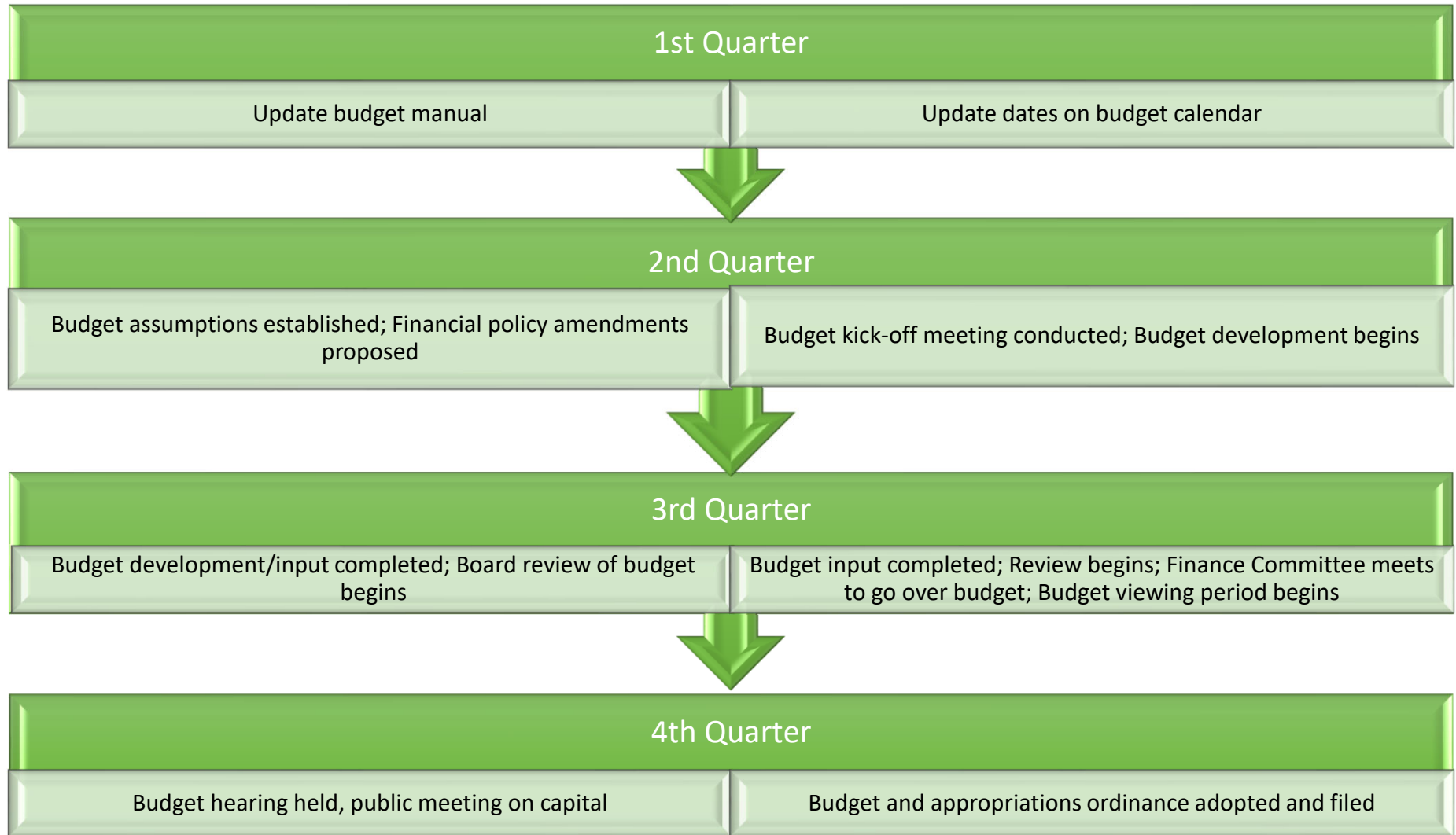
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PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2024	Projected 2025	Budgeted 2026	Budgeted 2027	Budgeted 2028
General	4,580,691	3,903,250	2,948,887	2,168,502	1,968,109
Recreation	7,627,913	7,162,165	6,193,970	5,806,307	5,930,821
Special Recreation	235,471	714,091	721,591	729,466	737,466
Zoo	1,697,284	1,176,765	1,190,908	1,208,406	1,229,271
Liability	442,105	513,590	436,359	456,539	476,084
Audit	28,987	28,599	20,945	24,340	24,677
FICA	434,943	453,217	482,986	511,978	540,448
IMRF	412,075	431,428	416,231	416,993	433,671
Debt Service	949,067	876,526	221,193	188,038	153,528
Golf	6,874,106	6,447,755	3,635,845	2,632,139	1,321,905
IT	59,307	59,155	58,955	58,849	58,737
Health	275,231	274,731	273,881	273,001	272,140
Operating Funds	23,617,178	22,041,272	16,601,750	14,474,557	13,146,857
Capital Projects Fund	10,264,484	12,370,597	6,598,611	3,684,591	2,446,116
Total Funds	10,264,484	12,370,597	6,598,611	3,684,591	2,446,116
	33,881,662	34,411,869	23,200,361	18,159,148	15,592,973

The projections above are developed taking the audited cash and investments and combining the 2025 projections or the applicable budgeted bottom lines in each fund to get the projection.

Budget Calendar



Budget Development

The functions of preparing and analyzing the budget are performed by the Departments and then reviewed by the Executive Director with final approval by the Board. The District prepares budgets for three years, only the first year is adopted in the budget and appropriations ordinance. The steps taken to prepare the budgets are as follows:

1st Quarter (January - March)

In the first quarter of the year, a budget calendar is established to prepare a proposed budget that meets all of the provisions of the law.

2nd Quarter (April - June)

Between April and May and mid-June, Finance, HR, Marketing and Parks (for all but their General and Capital Fund input) prepare their budgets. These must be completed a week and a half prior to the budget kick off.

In June, the Executive Director submits policy amendments to the Board for their review. The Executive Director also conducts a review of economic conditions to establish budget parameters.

In mid-June, staff conducts a budget kick-off meeting where the budget manual is discussed and the timelines and budget parameters are reviewed. At this meeting, the Executive Director goes over the Board priorities and his overview for the budget. Operating departments begin inputting their budgets subsequent to the budget kick-off.

3rd Quarter (July - September)

In July Capital Improvement Planning (CIP) sessions are conducted and the CIP is developed contemporaneously with the Department budgets.

Department budgets and the CIP are developed mid-June through July. Out years budgets are developed mid-July through the beginning of August.

The Finance Director reviews budgets from mid-July through the first two weeks of August.

In the second week of August, the Executive Director reviews the proposed budgets and finalizes revenue, expenditure, and cash and investment target estimates for the proposed budget.

The proposed budget document is distributed to the Board at the end of August. It is publicly given to the board at their September meeting. This document includes a tentative draft of the Budget and Appropriations Ordinance (BAO).

The Finance Committee reviews the operating and capital budgets at their regularly scheduled meetings in September, October and November.

The Board announces the availability of the tentative budget for the 30-day public viewing as required by law (at September meeting).

4th Quarter (October - December)

In October, the Executive Assistant publishes notice of budget hearing no less than 7 and no more than 14 days prior to the budget hearing.

The Board holds a public hearing on the budget, at their regular Board meeting in October. Once the hearing is closed, the budget must be adopted within 30 days.

Any Board changes are made to the budget document.

Staff prepares the final Budget and Appropriations Ordinance (BAO) reflecting the Board's direction.

In November or December, depending on when the budget hearing is closed, the Board adopts the BAO. They must adopt it within 30 days of closing the hearing, but cannot adopt it until after the 30-day public review period has passed.

If a tax levy hearing is required, it is held at the November board meeting.

The BAO must be filed with DuPage County within 30 days of its adoption by the Board.

Budget Amendments

Once adopted, the Board of Park Commissioners can make transfers between objects within any fund up to 10% of the total budget of that fund. However, any revisions that alter the total disbursement of any funds must be approved by the Board of Park Commissioners after a public hearing, except that the Board of Park Commissioners can adopt a supplemental appropriation ordinance in an amount not to exceed the aggregate of any additional revenue available to the Park District or estimated to be received by the Park District without being subject to any publication, notice and public hearing provisions.

Formal budgetary integration is employed as a management control device during the year for all funds. The legal level of budgetary control is the fund level.

Budgets are adopted on a basis consistent with generally accepted accounting principles with the exception of depreciation (which is not budgeted), debt service and capital outlay (which are budgeted on a cash basis). The financials statements of the District present the budgeted figures; the appropriations are 20% higher than this amount. Appropriations are the legal spending limit of the District.

All budget authority lapses at the end of the year.

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2025 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	5,434,871	12,062,325	2,112,985	776,633	42,064	781,013	609,343	1,306,141	10,037,785
FY 2025 Targets									
Target Minimum	1,358,720	2,010,390	528,250	194,160	10,520	195,250	152,340	5,000	1,672,960
Target Maximum	2,717,440	4,020,780	1,056,490	388,320	21,030	390,510	304,670	1,306,141	3,345,930
Projected Fund Balance 2025									
Audited Fund Balance as of 12/31/2024	4,395,392	5,768,349	1,610,085	384,913	28,987	418,657	363,833		
Projected Net Profit (Loss) for 2025	(677,441)	(465,748)	(520,519)	71,485	(388)	18,274	19,353		
Projected Fund Balance as of 12/31/2025	3,717,951	5,302,602	1,089,566	456,399	28,599	436,931	383,186		
Audited Cash & Investments 12/31/2024								949,067	6,874,106
Projected Cash & Investments 12/31/2025								876,526	6,447,755
Analysis Results	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	1,000,511	1,281,822	33,076	68,079	7,569	46,421	78,516	-	3,101,825

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2026 Budget Basis:									
Budgeted expenditures less budgeted capital	5,922,205	13,284,977	2,204,620	834,168	43,800	818,658	635,348	1,554,835	10,047,972
FY 2026 Targets									
Target Minimum	1,480,550	2,214,160	551,150	208,540	10,950	204,660	158,840	5,000	1,674,660
Target Maximum	2,961,100	4,428,330	1,102,310	417,080	21,900	409,330	317,670	1,554,835	3,349,320
Projected Fund Balance 2026									
Projected Fund Balance as of 12/31/2025	3,717,951	5,302,602	1,089,566	456,399	28,599	436,931	383,186		
Budgeted Net Profit (Loss) for 2026	(954,363)	(968,196)	14,143	(77,231)	(7,654)	29,769	(15,197)		
Projected Fund Balance as of 12/31/2026	2,763,588	4,334,406	1,103,709	379,167	20,945	466,700	367,989		
Projected Cash & Investments 12/31/2025								876,526	6,447,755
Projected Cash & Investments 12/31/2026								221,193	3,635,845
Analysis Results	Meets Target	Meets Target	Over Maximum Target by	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	-	-	1,399	-	-	57,370	50,319	-	286,525

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2027 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	6,066,529	13,625,936	2,269,103	871,314	48,590	839,870	617,609	933,117	10,312,768
FY 2027 Targets									
Target Minimum	1,516,630	2,270,990	567,280	217,830	12,150	209,970	154,400	5,000	1,718,790
Target Maximum	3,033,260	4,541,980	1,134,550	435,660	24,300	419,940	308,800	933,117	3,437,590
Projected Fund Balance 2027									
Projected Fund Balance as of 12/31/2026	2,763,588	4,334,406	1,103,709	379,167	20,945	466,700	367,989		
Budgeted Net Profit (Loss) for 2027	(780,385)	(387,662)	17,498	20,180	3,395	28,992	762		
Projected Fund Balance as of 12/31/2027	1,983,203	3,946,744	1,121,207	399,347	24,340	495,692	368,751		
Projected Cash & Investments 12/31/2026								221,193	3,635,845
Projected Cash & Investments 12/31/2027								188,038	2,632,139
Analysis Results	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Meets Target
Variances									
Amount over maximum or (under minimum)	-	-	-	-	40	75,752	59,951	-	-

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2028 Budget Basis:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	6,175,472	13,888,733	2,338,074	910,299	47,265	858,354	631,584	929,484	10,542,934
FY 2028 Targets									
Target Minimum	1,543,870	2,314,790	584,520	227,570	11,820	214,590	157,900	5,000	1,757,160
Target Maximum	3,087,740	4,629,580	1,169,040	455,150	23,630	429,180	315,790	929,484	3,514,310
Projected Fund Balance 2027									
Projected Fund Balance as of 12/31/2027	1,983,203	3,946,744	1,121,207	399,347	24,340	495,692	368,751		
Budgeted Net Profit (Loss) for 2028	(200,393)	124,513	20,865	19,545	338	28,470	16,678		
Projected Fund Balance as of 12/31/2028	1,782,810	4,071,257	1,142,073	418,892	24,677	524,162	385,429		
Projected Cash & Investments 12/31/2027								188,038	2,632,139
Projected Cash & Investments 12/31/2028								153,528	1,321,905
Analysis Results	Meets Target	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Under Minimum Target by
Variances									
Amount over maximum or (under minimum)	-	-	-	-	1,047	94,982	69,639	-	(435,255)

Fund Balance Transfers to Capital Projects Fund: Impact on Fund Balances

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
General Fund										
Beginning Fund Balance	\$2,572,897	\$2,376,972	\$3,829,097	\$5,507,651	\$5,146,926	\$4,073,507	\$4,395,392	\$3,717,951	\$2,763,588	\$1,983,203
Transfers Out	(\$1,112,666)	\$0	\$0	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$330,250)	(\$372,850)	(\$75,000)	(\$50,000)
Bottom Line w/o Trf Out	\$916,741	\$1,452,125	\$1,678,554	\$1,651,776	\$1,766,581	\$1,221,884	(\$347,191)	(\$581,513)	(\$705,385)	(\$150,393)
Ending Fund Balance	\$2,376,972	\$3,829,097	\$5,507,651	\$5,146,926	\$4,073,507	\$4,395,392	\$3,717,951	\$2,763,588	\$1,983,203	\$1,782,810

Recreation Fund										
Beginning Fund Balance	\$2,986,774	\$3,954,059	\$4,806,074	\$6,848,210	\$7,119,461	\$5,447,982	\$5,768,349	\$5,302,602	\$4,334,406	\$3,946,744
Transfers Out	(\$281,648)	\$0	\$0	(\$2,275,000)	(\$4,100,000)	(\$2,021,144)	(\$1,500,000)	(\$1,630,000)	(\$1,000,000)	(\$500,000)
Bottom Line w/o Trf Out	\$1,248,933	\$852,015	\$2,042,136	\$2,546,251	\$2,428,521	\$2,341,511	\$1,034,252	\$661,804	\$612,338	\$624,513
Ending Fund Balance	\$3,954,059	\$4,806,074	\$6,848,210	\$7,119,461	\$5,447,982	\$5,768,349	\$5,302,602	\$4,334,406	\$3,946,744	\$4,071,257

The Cosley Zoo transfers to Capital Fund are specifically for assistance in funding exhibit updates, buildings & grounds improvements and other related projects.

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
Cosley Zoo Fund										
Beginning Fund Balance	\$849,477	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,484,000	\$1,610,085	\$1,089,566	\$1,103,709	\$1,121,207
Transfers Out	(\$131,160)	\$0	\$0	(\$200,000)	(\$200,000)	(\$100,000)	(\$505,000)	(\$15,500)	(\$14,500)	(\$6,500)
Bottom Line w/o Trf Out	\$232,816	\$183,430	\$413,167	\$169,069	\$167,200	\$226,085	(\$15,519)	\$29,643	\$31,998	\$27,365
Ending Fund Balance	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,484,000	\$1,610,085	\$1,089,566	\$1,103,709	\$1,121,207	\$1,142,073

NOTE: The amounts shown as "Bottom Line w/o Trf Out" for all of the funds above represent the net income or (loss) before the transfers out were taken out.

NOTE 2: The transfers out in 2020 and 2021 were not made from the General, Recreation and Cosley Zoo funds due to the impact of the pandemic. Budget transfers resumed in 2022 and are evaluated annually according to operational needs.

FUND STRUCTURE OVERVIEW

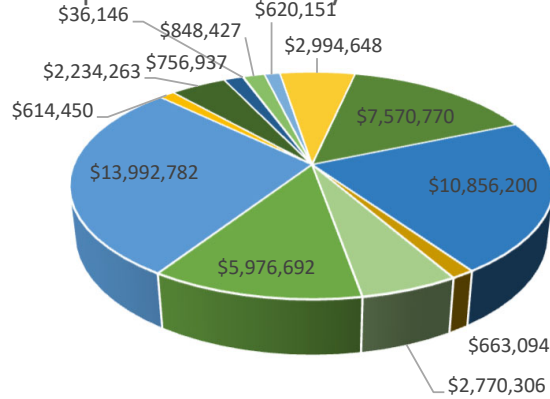
Total Budget - All Funds	<u>(\$61,146,373)</u>
→ Governmental Funds	<u>(\$44,043,813)</u>
→ General	(\$6,931,055)
→ Special Revenue	
→ Recreation	(\$14,960,977)
→ Special Recreation	(\$606,950)
→ Cosley Zoo	(\$2,220,120)
→ Liability	(\$834,168)
→ Audit	(\$43,800)
→ FICA	(\$818,658)
→ IMRF	(\$635,348)
→ Debt Service	(\$3,649,981)
→ Capital Projects	(\$13,342,755)
→ Proprietary Funds	<u>(\$17,102,560)</u>
→ Enterprise Fund	
→ Arrowhead Golf Club	(\$13,668,110)
→ Internal Service Funds	
→ Information Technology	(\$663,294)
→ Health Insurance	(\$2,771,156)

NOTES

Funds in green and bold are major funds. The Cosley Zoo fund does not meet the criteria to be a major fund, but the District has opted to present it as a major fund.

Summarized Revenues and Expenses by Fund

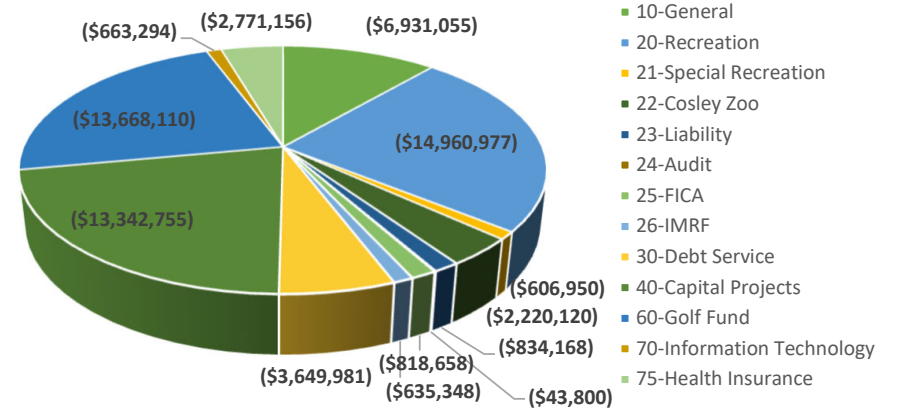
Proposed Revenues by Fund



- 10-General
- 20-Recreation
- 21-Special Recreation
- 22-Cosley Zoo
- 23-Liability
- 24-Audit
- 25-FICA
- 26-IMRF
- 30-Debt Service
- 40-Capital Projects
- 60-Golf Fund
- 70-Information Technology
- 75-Health Insurance

REVENUES	2026 Budget
10-General	\$5,976,692
20-Recreation	\$13,992,782
21-Special Recreation	\$614,450
22-Cosley Zoo	\$2,234,263
23-Liability	\$756,937
24-Audit	\$36,146
25-FICA	\$848,427
26-IMRF	\$620,151
30-Debt Service	\$2,994,648
40-Capital Projects	\$7,570,770
60-Golf Fund	\$10,856,200
70-Information Technology	\$663,094
75-Health Insurance	\$2,770,306
Grand Total	\$49,934,866

Proposed Expenses by Fund



- 10-General
- 20-Recreation
- 21-Special Recreation
- 22-Cosley Zoo
- 23-Liability
- 24-Audit
- 25-FICA
- 26-IMRF
- 30-Debt Service
- 40-Capital Projects
- 60-Golf Fund
- 70-Information Technology
- 75-Health Insurance

EXPENSES	2026 Budget
10-General	(\$6,931,055)
20-Recreation	(\$14,960,977)
21-Special Recreation	(\$606,950)
22-Cosley Zoo	(\$2,220,120)
23-Liability	(\$834,168)
24-Audit	(\$43,800)
25-FICA	(\$818,658)
26-IMRF	(\$635,348)
30-Debt Service	(\$3,649,981)
40-Capital Projects	(\$13,342,755)
60-Golf Fund	(\$13,668,110)
70-Information Technology	(\$663,294)
75-Health Insurance	(\$2,771,156)
Grand Total	(\$61,146,373)

Summarized Revenue and Expenses by Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed	Sparkline View of Activity
10-General								
4-Revenues	\$6,208,615	\$6,156,792	\$5,757,912	\$5,781,106	\$5,976,692	\$6,078,744	\$6,241,694	
5-Expenses	(\$7,402,717)	(\$5,778,886)	(\$6,979,371)	(\$4,646,122)	(\$6,931,055)	(\$6,859,129)	(\$6,442,087)	
10-General Total	(\$1,194,102)	\$377,906	(\$1,221,459)	\$1,134,984	(\$954,363)	(\$780,385)	(\$200,393)	
20-Recreation								
4-Revenues	\$11,948,275	\$13,090,392	\$12,927,509	\$11,392,578	\$13,992,782	\$14,251,274	\$14,513,246	
5-Expenses	(\$13,730,933)	(\$12,716,053)	(\$13,621,325)	(\$10,033,546)	(\$14,960,977)	(\$14,638,936)	(\$14,388,733)	
20-Recreation Total	(\$1,782,658)	\$374,339	(\$693,816)	\$1,359,032	(\$968,196)	(\$387,662)	\$124,513	
21-Special Recreation								
4-Revenues	\$262,298	\$373,875	\$478,620	\$477,789	\$614,450	\$614,825	\$614,950	
5-Expenses	(\$248,750)	(\$350,240)	(\$512,425)	(\$266,208)	(\$606,950)	(\$606,950)	(\$606,950)	
21-Special Recreation Total	\$13,548	\$23,635	(\$33,805)	\$211,582	\$7,500	\$7,875	\$8,000	
22-Cosley Zoo								
4-Revenues	\$1,884,550	\$2,167,271	\$2,131,900	\$1,869,123	\$2,234,263	\$2,301,101	\$2,365,439	
5-Expenses	(\$1,931,154)	(\$2,036,262)	(\$2,617,985)	(\$1,809,341)	(\$2,220,120)	(\$2,283,603)	(\$2,344,574)	
22-Cosley Zoo Total	(\$46,603)	\$131,009	(\$486,085)	\$59,782	\$14,143	\$17,498	\$20,865	
23-Liability								
4-Revenues	\$565,003	\$687,635	\$827,938	\$843,333	\$756,937	\$891,494	\$929,844	
5-Expenses	(\$522,103)	(\$640,675)	(\$776,633)	(\$497,669)	(\$834,168)	(\$871,314)	(\$910,299)	
23-Liability Total	\$42,900	\$46,960	\$51,305	\$345,664	(\$77,231)	\$20,180	\$19,545	
24-Audit								
4-Revenues	\$44,154	\$15,734	\$34,582	\$37,882	\$36,146	\$51,985	\$47,602	
5-Expenses	(\$27,000)	(\$27,700)	(\$42,064)	(\$30,770)	(\$43,800)	(\$48,590)	(\$47,265)	
24-Audit Total	\$17,154	(\$11,966)	(\$7,482)	\$7,112	(\$7,654)	\$3,395	\$338	
25-FICA								
4-Revenues	\$664,189	\$590,778	\$782,651	\$746,118	\$848,427	\$868,862	\$886,824	
5-Expenses	(\$664,335)	(\$734,869)	(\$781,013)	(\$606,838)	(\$818,658)	(\$839,870)	(\$858,354)	
25-FICA Total	(\$146)	(\$144,091)	\$1,638	\$139,280	\$29,769	\$28,992	\$28,470	

Summarized Revenue and Expenses by Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed	Sparkline View of Activity
26-IMRF								
4-Revenues	\$374,753	\$299,760	\$601,598	\$556,823	\$620,151	\$618,371	\$648,262	
5-Expenses	(\$439,075)	(\$471,300)	(\$609,343)	(\$416,030)	(\$635,348)	(\$617,609)	(\$631,584)	
26-IMRF Total	(\$64,322)	(\$171,540)	(\$7,745)	\$140,792	(\$15,197)	\$762	\$16,678	
30-Debt Service								
4-Revenues	\$2,778,423	\$2,907,086	\$2,922,859	\$2,960,889	\$2,994,648	\$3,021,139	\$3,047,412	
5-Expenses	(\$2,827,500)	(\$2,926,829)	(\$2,990,431)	(\$89,500)	(\$3,649,981)	(\$3,054,294)	(\$3,081,922)	
30-Debt Service Total	(\$49,077)	(\$19,744)	(\$67,572)	\$2,871,389	(\$655,333)	(\$33,155)	(\$34,510)	
40-Capital Projects								
4-Revenues	\$9,892,328	\$8,871,667	\$10,461,714	\$3,744,762	\$7,570,770	\$5,555,177	\$3,046,438	
5-Expenses	(\$7,918,175)	(\$7,916,541)	(\$14,686,036)	(\$3,219,705)	(\$13,342,755)	(\$8,469,197)	(\$4,284,912)	
40-Capital Projects Total	\$1,974,153	\$955,126	(\$4,224,322)	\$525,057	(\$5,771,985)	(\$2,914,020)	(\$1,238,474)	
60-Golf Fund								
4-Revenues	\$9,470,201	\$10,135,115	\$10,544,250	\$7,880,848	\$10,856,200	\$11,040,200	\$11,174,700	
5-Expenses	(\$8,840,208)	(\$9,438,161)	(\$11,065,154)	(\$6,459,029)	(\$13,668,110)	(\$12,043,906)	(\$12,484,934)	
60-Golf Fund Total	\$629,992	\$696,954	(\$520,904)	\$1,421,820	(\$2,811,910)	(\$1,003,706)	(\$1,310,234)	
70-Information Technology								
4-Revenues	\$511,003	\$486,445	\$605,389	\$454,215	\$663,094	\$639,354	\$661,420	
5-Expenses	(\$513,471)	(\$487,679)	(\$605,639)	(\$372,530)	(\$663,294)	(\$639,460)	(\$661,532)	
70-Information Technology Total	(\$2,468)	(\$1,234)	(\$250)	\$81,685	(\$200)	(\$106)	(\$112)	
75-Health Insurance								
4-Revenues	\$1,805,983	\$2,069,439	\$2,360,098	\$1,733,717	\$2,770,306	\$2,852,788	\$2,937,789	
5-Expenses	(\$1,806,005)	(\$2,069,507)	(\$2,360,598)	(\$1,764,325)	(\$2,771,156)	(\$2,853,668)	(\$2,938,649)	
75-Health Insurance Total	(\$22)	(\$68)	(\$500)	(\$30,608)	(\$850)	(\$880)	(\$861)	
Grand Total	(\$461,651)	\$2,257,287	(\$7,210,998)	\$8,267,571	(\$11,211,507)	(\$5,041,213)	(\$2,566,175)	
	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed	Sparkline View of Activity
4-Revenues	\$46,409,776	\$47,851,988	\$50,437,020	\$38,479,184	\$49,934,866	\$48,785,315	\$47,115,619	
5-Expenses	(\$46,871,426)	(\$45,594,701)	(\$57,648,018)	(\$30,211,612)	(\$61,146,373)	(\$53,826,528)	(\$49,681,795)	
Grand Total	(\$461,651)	\$2,257,287	(\$7,210,998)	\$8,267,571	(\$11,211,507)	(\$5,041,213)	(\$2,566,175)	

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
10-General							
4-Revenues	\$6,208,615	\$6,156,792	\$5,757,912	\$5,781,106	\$5,976,692	\$6,078,744	\$6,241,694
5-Expenses	(\$4,374,248)	(\$4,636,740)	(\$5,434,871)	(\$3,832,836)	(\$5,922,205)	(\$6,066,529)	(\$6,175,472)
10-General Total	\$1,834,367	\$1,520,052	\$323,041	\$1,948,271	\$54,487	\$12,215	\$66,222
20-Recreation							
4-Revenues	\$11,948,275	\$13,090,392	\$12,927,509	\$11,392,578	\$13,992,782	\$14,251,274	\$14,513,246
5-Expenses	(\$9,601,139)	(\$10,694,909)	(\$12,062,325)	(\$8,908,546)	(\$13,284,977)	(\$13,625,936)	(\$13,888,733)
20-Recreation Total	\$2,347,136	\$2,395,483	\$865,184	\$2,484,032	\$707,804	\$625,338	\$624,513
21-Special Recreation							
4-Revenues	\$262,298	\$373,875	\$478,620	\$477,789	\$614,450	\$614,825	\$614,950
5-Expenses			\$0		\$0	\$0	\$0
21-Special Recreation	\$262,298	\$373,875	\$478,620	\$477,789	\$614,450	\$614,825	\$614,950
22-Cosley Zoo							
4-Revenues	\$1,884,550	\$2,167,271	\$2,131,900	\$1,869,123	\$2,234,263	\$2,301,101	\$2,365,439
5-Expenses	(\$1,729,944)	(\$1,936,262)	(\$2,112,985)	(\$1,430,591)	(\$2,204,620)	(\$2,269,103)	(\$2,338,074)
22-Cosley Zoo Total	\$154,606	\$231,009	\$18,915	\$438,532	\$29,643	\$31,998	\$27,365
23-Liability							
4-Revenues	\$565,003	\$687,635	\$827,938	\$843,333	\$756,937	\$891,494	\$929,844
5-Expenses	(\$522,103)	(\$640,675)	(\$776,633)	(\$497,669)	(\$834,168)	(\$871,314)	(\$910,299)
23-Liability Total	\$42,900	\$46,960	\$51,305	\$345,664	(\$77,231)	\$20,180	\$19,545
24-Audit							
4-Revenues	\$44,154	\$15,734	\$34,582	\$37,882	\$36,146	\$51,985	\$47,602
5-Expenses	(\$27,000)	(\$27,700)	(\$42,064)	(\$30,770)	(\$43,800)	(\$48,590)	(\$47,265)
24-Audit Total	\$17,154	(\$11,966)	(\$7,482)	\$7,112	(\$7,654)	\$3,395	\$338
25-FICA							
4-Revenues	\$664,189	\$590,778	\$782,651	\$746,118	\$848,427	\$868,862	\$886,824
5-Expenses	(\$664,335)	(\$734,869)	(\$781,013)	(\$606,838)	(\$818,658)	(\$839,870)	(\$858,354)
25-FICA Total	(\$146)	(\$144,091)	\$1,638	\$139,280	\$29,769	\$28,992	\$28,470
26-IMRF							
4-Revenues	\$374,753	\$299,760	\$601,598	\$556,823	\$620,151	\$618,371	\$648,262
5-Expenses	(\$439,075)	(\$471,300)	(\$609,343)	(\$416,030)	(\$635,348)	(\$617,609)	(\$631,584)
26-IMRF Total	(\$64,322)	(\$171,540)	(\$7,745)	\$140,792	(\$15,197)	\$762	\$16,678

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
30-Debt Service							
4-Revenues	\$2,687,473	\$2,825,886	\$2,851,909	\$2,889,939	\$2,934,323	\$2,978,689	\$3,023,712
5-Expenses	(\$1,280,472)	(\$1,294,332)	(\$1,306,141)	(\$89,500)	(\$1,554,835)	(\$933,117)	(\$929,484)
30-Debt Service Total	\$1,407,001	\$1,531,553	\$1,545,768	\$2,800,439	\$1,379,488	\$2,045,572	\$2,094,228
40-Capital Projects							
4-Revenues	\$1,130,109	\$4,168,026	\$5,386,924	\$1,873,262	\$3,379,274	\$2,280,000	\$287,500
5-Expenses	(\$1,029,825)	(\$1,578,972)	(\$1,020,655)	(\$566,384)	(\$786,518)	(\$697,747)	(\$638,212)
40-Capital Projects Total	\$100,284	\$2,589,054	\$4,366,269	\$1,306,878	\$2,592,756	\$1,582,253	(\$350,712)
60-Golf Fund							
4-Revenues	\$9,470,201	\$10,135,115	\$10,544,250	\$7,880,848	\$10,856,200	\$11,040,200	\$11,174,700
5-Expenses	(\$8,205,599)	(\$8,820,267)	(\$10,037,785)	(\$6,384,029)	(\$10,047,972)	(\$10,312,768)	(\$10,542,934)
60-Golf Fund Total	\$1,264,601	\$1,314,848	\$506,465	\$1,496,820	\$808,228	\$727,432	\$631,766
70-Information Technology							
4-Revenues	\$511,003	\$486,445	\$605,389	\$454,215	\$663,094	\$639,354	\$661,420
5-Expenses	(\$511,003)	(\$486,445)	(\$605,639)	(\$372,530)	(\$663,294)	(\$639,460)	(\$661,532)
70-Information Technology Total	\$0	\$0	(\$250)	\$81,685	(\$200)	(\$106)	(\$112)
75-Health Insurance							
4-Revenues	\$1,805,983	\$2,069,439	\$2,360,098	\$1,733,717	\$2,770,306	\$2,852,788	\$2,937,789
5-Expenses	(\$1,806,005)	(\$2,069,507)	(\$2,360,598)	(\$1,764,325)	(\$2,771,156)	(\$2,853,668)	(\$2,938,649)
75-Health Insurance Total	(\$22)	(\$68)	(\$500)	(\$30,608)	(\$850)	(\$880)	(\$861)
Grand Total	\$7,365,858	\$9,675,170	\$8,141,227	\$11,636,686	\$6,115,494	\$5,691,975	\$3,772,390
	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
4-Revenues	\$37,556,607	\$43,067,147	\$45,291,280	\$36,536,734	\$45,683,045	\$45,467,688	\$44,332,981
5-Expenses	(\$30,190,749)	(\$33,391,977)	(\$37,150,053)	(\$24,900,048)	(\$39,567,551)	(\$39,775,713)	(\$40,560,592)
Grand Total	\$7,365,858	\$9,675,170	\$8,141,227	\$11,636,686	\$6,115,494	\$5,691,975	\$3,772,390

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
10-General							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$3,028,469)	(\$1,142,146)	(\$1,544,500)	(\$813,286)	(\$1,008,850)	(\$792,600)	(\$266,615)
10-General Total	(\$3,028,469)	(\$1,142,146)	(\$1,544,500)	(\$813,286)	(\$1,008,850)	(\$792,600)	(\$266,615)
20-Recreation							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$4,129,794)	(\$2,021,144)	(\$1,559,000)	(\$1,125,000)	(\$1,676,000)	(\$1,013,000)	(\$500,000)
20-Recreation Total	(\$4,129,794)	(\$2,021,144)	(\$1,559,000)	(\$1,125,000)	(\$1,676,000)	(\$1,013,000)	(\$500,000)
21-Special Recreation							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$248,750)	(\$350,240)	(\$512,425)	(\$266,208)	(\$606,950)	(\$606,950)	(\$606,950)
21-Special Recreation	(\$248,750)	(\$350,240)	(\$512,425)	(\$266,208)	(\$606,950)	(\$606,950)	(\$606,950)
22-Cosley Zoo							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$201,210)	(\$100,000)	(\$505,000)	(\$378,750)	(\$15,500)	(\$14,500)	(\$6,500)
22-Cosley Zoo Total	(\$201,210)	(\$100,000)	(\$505,000)	(\$378,750)	(\$15,500)	(\$14,500)	(\$6,500)
23-Liability							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses			\$0		\$0	\$0	\$0
23-Liability Total			\$0		\$0	\$0	\$0
24-Audit							
4-Revenues			\$0		\$0	\$0	\$0
24-Audit Total			\$0		\$0	\$0	\$0
25-FICA							
4-Revenues			\$0		\$0	\$0	\$0
25-FICA Total			\$0		\$0	\$0	\$0
30-Debt Service							
4-Revenues	\$90,950	\$81,200	\$70,950	\$70,950	\$60,325	\$42,450	\$23,700
5-Expenses	(\$1,547,028)	(\$1,632,497)	(\$1,684,290)	\$0	(\$2,095,146)	(\$2,121,177)	(\$2,152,438)
30-Debt Service Total	(\$1,456,078)	(\$1,551,297)	(\$1,613,340)	\$70,950	(\$2,034,821)	(\$2,078,727)	(\$2,128,738)

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
40-Capital Projects							
4-Revenues	\$8,762,219	\$4,703,641	\$5,074,790	\$1,871,500	\$4,191,496	\$3,275,177	\$2,758,938
5-Expenses	(\$6,888,350)	(\$6,337,569)	(\$13,665,381)	(\$2,653,321)	(\$12,556,238)	(\$7,771,450)	(\$3,646,700)
40-Capital Projects Tot	\$1,873,869	(\$1,633,928)	(\$8,590,591)	(\$781,821)	(\$8,364,742)	(\$4,496,273)	(\$887,762)
60-Golf Fund							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$634,609)	(\$617,894)	(\$1,027,369)	(\$75,000)	(\$3,620,138)	(\$1,731,138)	(\$1,942,000)
60-Golf Fund Total	(\$634,609)	(\$617,894)	(\$1,027,369)	(\$75,000)	(\$3,620,138)	(\$1,731,138)	(\$1,942,000)
70-Information Technology							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$2,468)	(\$1,234)	\$0	\$0	\$0	\$0	\$0
70-Information Techni	(\$2,468)	(\$1,234)	\$0	\$0	\$0	\$0	\$0
75-Health Insurance							
4-Revenues			\$0		\$0	\$0	\$0
75-Health Insurance Total			\$0		\$0	\$0	\$0
Grand Total	(\$7,827,509)	(\$7,417,883)	(\$15,352,225)	(\$3,369,115)	(\$17,327,001)	(\$10,733,188)	(\$6,338,565)

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
4-Revenues	\$8,853,169	\$4,784,841	\$5,145,740	\$1,942,450	\$4,251,821	\$3,317,627	\$2,782,638
5-Expenses	(\$16,680,677)	(\$12,202,724)	(\$20,497,965)	(\$5,311,565)	(\$21,578,822)	(\$14,050,815)	(\$9,121,203)
Grand Total	(\$7,827,509)	(\$7,417,883)	(\$15,352,225)	(\$3,369,115)	(\$17,327,001)	(\$10,733,188)	(\$6,338,565)

Net Income (Loss) By Fund or Department within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
10-General							
000-Administration							
4-Revenues	\$3,403,182	\$3,260,743	\$2,911,348	\$3,029,519	\$3,037,228	\$3,085,599	\$3,164,450
5-Expenses	(\$4,101,373)	(\$2,155,014)	(\$2,283,476)	(\$1,415,881)	(\$2,246,505)	(\$2,001,996)	(\$2,017,024)
000-Administration Total	(\$698,192)	\$1,105,729	\$627,871	\$1,613,638	\$790,723	\$1,083,602	\$1,147,426
101-Parks Maintenance							
4-Revenues	\$2,556,461	\$2,623,794	\$2,562,792	\$2,546,741	\$2,649,973	\$2,692,857	\$2,766,313
5-Expenses	(\$2,701,607)	(\$2,972,825)	(\$3,948,508)	(\$2,702,383)	(\$3,890,513)	(\$4,039,168)	(\$3,580,338)
101-Parks Maintenance Total	(\$145,146)	(\$349,031)	(\$1,385,716)	(\$155,643)	(\$1,240,541)	(\$1,346,311)	(\$814,025)
418-Human Resources							
5-Expenses	(\$61,174)	(\$65,083)	(\$79,761)	(\$54,238)	(\$84,149)	(\$85,918)	(\$88,599)
418-Human Resources Total	(\$61,174)	(\$65,083)	(\$79,761)	(\$54,238)	(\$84,149)	(\$85,918)	(\$88,599)
419-Finance							
5-Expenses	(\$312,312)	(\$329,198)	(\$372,348)	(\$264,833)	(\$389,976)	(\$402,262)	(\$414,298)
419-Finance Total	(\$312,312)	(\$329,198)	(\$372,348)	(\$264,833)	(\$389,976)	(\$402,262)	(\$414,298)
430-Historical Museum							
4-Revenues	\$248,972	\$272,254	\$283,772	\$204,847	\$289,492	\$300,288	\$310,931
5-Expenses	(\$226,251)	(\$256,765)	(\$295,279)	(\$208,787)	(\$319,912)	(\$329,785)	(\$341,828)
430-Historical Museum Total	\$22,722	\$15,488	(\$11,506)	(\$3,940)	(\$30,420)	(\$29,497)	(\$30,896)
10-General Total	(\$1,194,102)	\$377,906	(\$1,221,459)	\$1,134,984	(\$954,363)	(\$780,385)	(\$200,393)
20-Recreation							
000-Administration							
4-Revenues	\$5,556,222	\$5,892,440	\$5,487,135	\$5,488,532	\$5,615,310	\$5,707,643	\$5,861,135
5-Expenses	(\$6,096,999)	(\$4,082,964)	(\$3,964,369)	(\$2,791,819)	(\$4,385,970)	(\$3,831,598)	(\$3,404,351)
000-Administration Total	(\$540,777)	\$1,809,476	\$1,522,766	\$2,696,712	\$1,229,340	\$1,876,045	\$2,456,784
101-Parks Maintenance							
4-Revenues	\$14,513	\$39,797	\$10,000	\$15,452	\$11,761	\$11,761	\$11,761
5-Expenses	(\$1,404,418)	(\$1,438,103)	(\$1,980,146)	(\$1,203,303)	(\$1,986,066)	(\$1,988,374)	(\$2,013,607)
101-Parks Maintenance Total	(\$1,389,906)	(\$1,398,306)	(\$1,970,146)	(\$1,187,851)	(\$1,974,305)	(\$1,976,613)	(\$2,001,846)
220-Recreation Programs							

Net Income (Loss) By Fund or Department within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
4-Revenues	\$4,092,319	\$4,614,820	\$4,934,424	\$3,714,124	\$5,652,911	\$5,759,887	\$5,858,273
5-Expenses	(\$3,031,446)	(\$3,688,142)	(\$3,910,637)	(\$3,028,844)	(\$4,351,793)	(\$4,433,928)	(\$4,512,156)
220-Recreation Programs Total	\$1,060,873	\$926,678	\$1,023,787	\$685,280	\$1,301,118	\$1,325,959	\$1,346,117
221-Athletics							
4-Revenues	\$657,806	\$768,239	\$747,400	\$446,250	\$821,400	\$855,467	\$840,614
5-Expenses	(\$623,087)	(\$670,085)	(\$692,810)	(\$548,491)	(\$783,684)	(\$825,588)	(\$804,580)
221-Athletics Total	\$34,718	\$98,154	\$54,590	(\$102,241)	\$37,716	\$29,879	\$36,035
222-Pools							
4-Revenues	\$1,091,869	\$1,178,400	\$1,140,500	\$1,262,176	\$1,208,500	\$1,224,452	\$1,240,616
5-Expenses	(\$1,129,438)	(\$1,293,256)	(\$1,358,894)	(\$1,294,474)	(\$1,558,901)	(\$1,595,759)	(\$1,628,603)
222-Pools Total	(\$37,569)	(\$114,856)	(\$218,394)	(\$32,297)	(\$350,401)	(\$371,307)	(\$387,987)
224-Recreation Facilities							
4-Revenues	\$50,824	\$50,598	\$52,550	\$38,956	\$48,900	\$49,697	\$49,999
5-Expenses	(\$567,252)	(\$595,744)	(\$682,165)	(\$441,776)	(\$764,262)	(\$807,562)	(\$839,862)
224-Recreation Facilities Total	(\$516,427)	(\$545,146)	(\$629,615)	(\$402,821)	(\$715,362)	(\$757,865)	(\$789,863)
350-Special Facilities							
4-Revenues	\$484,723	\$546,098	\$555,500	\$427,088	\$634,000	\$642,368	\$650,848
5-Expenses	(\$525,738)	(\$556,726)	(\$595,419)	(\$411,422)	(\$672,215)	(\$684,443)	(\$699,882)
350-Special Facilities Total	(\$41,015)	(\$10,628)	(\$39,919)	\$15,667	(\$38,215)	(\$42,074)	(\$49,034)
418-Human Resources							
5-Expenses	(\$83,750)	(\$94,913)	(\$108,089)	(\$73,894)	(\$113,466)	(\$116,865)	(\$120,366)
418-Human Resources Total	(\$83,750)	(\$94,913)	(\$108,089)	(\$73,894)	(\$113,466)	(\$116,865)	(\$120,366)
419-Finance							
5-Expenses	(\$268,806)	(\$296,121)	(\$328,797)	(\$239,523)	(\$344,620)	(\$354,820)	(\$365,325)
419-Finance Total	(\$268,806)	(\$296,121)	(\$328,797)	(\$239,523)	(\$344,620)	(\$354,820)	(\$365,325)
20-Recreation Total	(\$1,782,658)	\$374,339	(\$693,816)	\$1,359,032	(\$968,196)	(\$387,662)	\$124,513
21-Special Recreation							
000-Administration							
4-Revenues	\$262,298	\$373,875	\$478,620	\$477,789	\$614,450	\$614,825	\$614,950
5-Expenses	(\$248,750)	(\$350,240)	(\$512,425)	(\$266,208)	(\$606,950)	(\$606,950)	(\$606,950)

Net Income (Loss) By Fund or Department within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
000-Administration Total	\$13,548	\$23,635	(\$33,805)	\$211,582	\$7,500	\$7,875	\$8,000
21-Special Recreation Total	\$13,548	\$23,635	(\$33,805)	\$211,582	\$7,500	\$7,875	\$8,000
22-Cosley Zoo							
000-Administration							
4-Revenues	\$1,153,549	\$1,369,333	\$1,277,915	\$1,304,838	\$1,332,980	\$1,383,980	\$1,439,455
5-Expenses	(\$118,498)	(\$100,269)	(\$532,743)	(\$394,425)	(\$36,762)	(\$36,375)	(\$29,007)
000-Administration Total	\$1,035,051	\$1,269,065	\$745,172	\$910,413	\$1,296,217	\$1,347,605	\$1,410,448
101-Parks Maintenance							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$71,211)	(\$73,256)	(\$74,991)	(\$57,906)	(\$66,607)	(\$68,595)	(\$70,642)
101-Parks Maintenance Total	(\$71,211)	(\$73,256)	(\$74,991)	(\$57,906)	(\$66,607)	(\$68,595)	(\$70,642)
220-Recreation Programs							
4-Revenues	\$196,570	\$202,878	\$221,935	\$121,901	\$219,184	\$232,021	\$238,884
5-Expenses	(\$16,923)	(\$20,311)	(\$23,522)	(\$13,703)	(\$22,892)	(\$24,122)	(\$24,982)
220-Recreation Programs Total	\$179,647	\$182,568	\$198,413	\$108,198	\$196,292	\$207,899	\$213,902
350-Special Facilities							
5-Expenses	(\$103,997)	(\$80,778)	(\$69,020)	(\$35,045)	(\$55,132)	(\$57,548)	(\$60,400)
350-Special Facilities Total	(\$103,997)	(\$80,778)	(\$69,020)	(\$35,045)	(\$55,132)	(\$57,548)	(\$60,400)
418-Human Resources							
5-Expenses	(\$9,652)	(\$10,357)	(\$11,361)	(\$8,117)	(\$11,916)	(\$12,273)	(\$12,641)
418-Human Resources Total	(\$9,652)	(\$10,357)	(\$11,361)	(\$8,117)	(\$11,916)	(\$12,273)	(\$12,641)
419-Finance							
5-Expenses	(\$59,830)	(\$65,323)	(\$70,464)	(\$51,893)	(\$73,606)	(\$75,776)	(\$78,012)
419-Finance Total	(\$59,830)	(\$65,323)	(\$70,464)	(\$51,893)	(\$73,606)	(\$75,776)	(\$78,012)
501-Cosley Zoo Operations							
4-Revenues	\$534,432	\$595,060	\$632,050	\$442,383	\$682,100	\$685,100	\$687,100
5-Expenses	(\$1,551,043)	(\$1,685,970)	(\$1,835,885)	(\$1,248,251)	(\$1,953,205)	(\$2,008,914)	(\$2,068,890)
501-Cosley Zoo Operations Total	(\$1,016,612)	(\$1,090,910)	(\$1,203,835)	(\$805,868)	(\$1,271,105)	(\$1,323,814)	(\$1,381,790)
22-Cosley Zoo Total	(\$46,603)	\$131,009	(\$486,085)	\$59,782	\$14,143	\$17,498	\$20,865

Net Income (Loss) By Fund or Department within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
23-Liability							
000-Administration							
4-Revenues	\$565,003	\$687,635	\$827,938	\$843,333	\$756,937	\$891,494	\$929,844
5-Expenses	(\$503,053)	(\$622,628)	(\$749,288)	(\$476,530)	(\$806,003)	(\$842,304)	(\$880,418)
000-Administration Total	\$61,950	\$65,007	\$78,650	\$366,803	(\$49,066)	\$49,190	\$49,426
418-Human Resources							
5-Expenses	(\$19,049)	(\$18,047)	(\$27,345)	(\$21,139)	(\$28,165)	(\$29,010)	(\$29,881)
418-Human Resources Total	(\$19,049)	(\$18,047)	(\$27,345)	(\$21,139)	(\$28,165)	(\$29,010)	(\$29,881)
23-Liability Total	\$42,900	\$46,960	\$51,305	\$345,664	(\$77,231)	\$20,180	\$19,545
24-Audit							
000-Administration							
4-Revenues	\$44,154	\$15,734	\$34,582	\$37,882	\$36,146	\$51,985	\$47,602
5-Expenses	(\$27,000)	(\$27,700)	(\$42,064)	(\$30,770)	(\$43,800)	(\$48,590)	(\$47,265)
000-Administration Total	\$17,154	(\$11,966)	(\$7,482)	\$7,112	(\$7,654)	\$3,395	\$338
24-Audit Total	\$17,154	(\$11,966)	(\$7,482)	\$7,112	(\$7,654)	\$3,395	\$338
25-FICA							
000-Administration							
4-Revenues	\$664,189	\$590,778	\$782,651	\$746,118	\$848,427	\$868,862	\$886,824
5-Expenses	(\$664,335)	(\$734,869)	(\$781,013)	(\$606,838)	(\$818,658)	(\$839,870)	(\$858,354)
000-Administration Total	(\$146)	(\$144,091)	\$1,638	\$139,280	\$29,769	\$28,992	\$28,470
25-FICA Total	(\$146)	(\$144,091)	\$1,638	\$139,280	\$29,769	\$28,992	\$28,470
26-IMRF							
000-Administration							
4-Revenues	\$374,753	\$299,760	\$601,598	\$556,823	\$620,151	\$618,371	\$648,262
5-Expenses	(\$439,075)	(\$471,300)	(\$609,343)	(\$416,030)	(\$635,348)	(\$617,609)	(\$631,584)
000-Administration Total	(\$64,322)	(\$171,540)	(\$7,745)	\$140,792	(\$15,197)	\$762	\$16,678
26-IMRF Total	(\$64,322)	(\$171,540)	(\$7,745)	\$140,792	(\$15,197)	\$762	\$16,678

Net Income (Loss) By Fund or Department within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
30-Debt Service							
000-Administration							
4-Revenues	\$2,778,423	\$2,907,086	\$2,922,859	\$2,960,889	\$2,994,648	\$3,021,139	\$3,047,412
5-Expenses	(\$2,827,500)	(\$2,926,829)	(\$2,990,431)	(\$89,500)	(\$3,649,981)	(\$3,054,294)	(\$3,081,922)
000-Administration Total	(\$49,077)	(\$19,744)	(\$67,572)	\$2,871,389	(\$655,333)	(\$33,155)	(\$34,510)
30-Debt Service Total	(\$49,077)	(\$19,744)	(\$67,572)	\$2,871,389	(\$655,333)	(\$33,155)	(\$34,510)
40-Capital Projects							
000-Administration							
4-Revenues	\$9,858,328	\$8,087,667	\$7,707,714	\$3,213,503	\$5,521,770	\$5,546,177	\$3,037,438
5-Expenses	(\$308,281)	(\$1,450,504)	(\$1,419,057)	(\$281,909)	(\$1,205,153)	(\$693,287)	(\$644,549)
000-Administration Total	\$9,550,046	\$6,637,163	\$6,288,657	\$2,931,594	\$4,316,617	\$4,852,890	\$2,392,889
101-Parks Maintenance							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$303,677)	(\$336,976)	(\$351,229)	(\$264,697)	(\$377,690)	(\$385,411)	(\$393,363)
101-Parks Maintenance Total	(\$303,677)	(\$336,976)	(\$351,229)	(\$264,697)	(\$377,690)	(\$385,411)	(\$393,363)
800-Park Project Locations							
4-Revenues	\$34,000	\$784,000	\$2,754,000	\$531,259	\$2,049,000	\$9,000	\$9,000
5-Expenses	(\$7,306,216)	(\$6,129,062)	(\$12,915,749)	(\$2,673,099)	(\$11,759,913)	(\$7,390,500)	(\$3,247,000)
800-Park Project Locations Total	(\$7,272,216)	(\$5,345,062)	(\$10,161,749)	(\$2,141,840)	(\$9,710,913)	(\$7,381,500)	(\$3,238,000)
40-Capital Projects Total	\$1,974,153	\$955,126	(\$4,224,322)	\$525,057	(\$5,771,985)	(\$2,914,020)	(\$1,238,474)
60-Golf Fund							
000-Administration							
4-Revenues	\$165,686	\$242,766	\$55,000	\$133,302	\$157,000	\$168,000	\$169,500
5-Expenses	(\$1,483,097)	(\$1,523,305)	(\$1,849,459)	(\$744,033)	(\$4,125,123)	(\$1,752,174)	(\$1,418,362)
000-Administration Total	(\$1,317,411)	(\$1,280,539)	(\$1,794,459)	(\$610,730)	(\$3,968,123)	(\$1,584,174)	(\$1,248,862)
101-Parks Maintenance							
5-Expenses	(\$43,093)	(\$44,213)	(\$43,885)	(\$30,498)	(\$48,665)	(\$49,816)	(\$51,000)
101-Parks Maintenance Total	(\$43,093)	(\$44,213)	(\$43,885)	(\$30,498)	(\$48,665)	(\$49,816)	(\$51,000)

Net Income (Loss) By Fund or Department within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
350-Special Facilities							
5-Expenses			\$0		\$0	\$0	\$0
350-Special Facilities Total			\$0		\$0	\$0	\$0
418-Human Resources							
5-Expenses	(\$67,054)	(\$70,336)	(\$83,170)	(\$48,526)	(\$95,745)	(\$98,610)	(\$101,565)
418-Human Resources Total	(\$67,054)	(\$70,336)	(\$83,170)	(\$48,526)	(\$95,745)	(\$98,610)	(\$101,565)
419-Finance							
5-Expenses	(\$247,434)	(\$278,783)	(\$302,098)	(\$195,128)	(\$313,016)	(\$322,258)	(\$331,777)
419-Finance Total	(\$247,434)	(\$278,783)	(\$302,098)	(\$195,128)	(\$313,016)	(\$322,258)	(\$331,777)
601-Golf Maintenance							
4-Revenues	\$2,396	\$0	\$0	\$7,765	\$0	\$0	\$0
5-Expenses	(\$1,190,185)	(\$1,287,606)	(\$1,439,213)	(\$951,933)	(\$1,658,167)	(\$2,457,972)	(\$2,561,912)
601-Golf Maintenance Total	(\$1,187,789)	(\$1,287,606)	(\$1,439,213)	(\$944,168)	(\$1,658,167)	(\$2,457,972)	(\$2,561,912)
611-Pro Shop/Golf Fees							
4-Revenues	\$3,528,894	\$3,785,511	\$3,515,250	\$3,375,380	\$3,842,000	\$4,003,000	\$4,123,000
5-Expenses	(\$941,910)	(\$1,076,273)	(\$1,307,667)	(\$902,723)	(\$1,502,696)	(\$1,545,362)	(\$2,135,983)
611-Pro Shop/Golf Fees Total	\$2,586,983	\$2,709,239	\$2,207,583	\$2,472,657	\$2,339,304	\$2,457,638	\$1,987,017
612-Food and Beverage							
4-Revenues	\$5,769,053	\$6,099,278	\$6,954,000	\$4,358,705	\$6,837,200	\$6,849,200	\$6,862,200
5-Expenses	(\$4,866,637)	(\$5,156,469)	(\$6,026,979)	(\$3,586,046)	(\$5,912,016)	(\$5,805,026)	(\$5,871,641)
612-Food and Beverage Total	\$902,416	\$942,809	\$927,021	\$772,659	\$925,184	\$1,044,174	\$990,559
613-Cross Country Skiing							
4-Revenues	\$4,172	\$7,559	\$20,000	\$5,696	\$20,000	\$20,000	\$20,000
5-Expenses	(\$798)	(\$1,176)	(\$12,683)	(\$141)	(\$12,683)	(\$12,689)	(\$12,695)
613-Cross Country Skiing Total	\$3,374	\$6,383	\$7,318	\$5,555	\$7,318	\$7,311	\$7,305
60-Golf Fund Total	\$629,992	\$696,954	(\$520,904)	\$1,421,820	(\$2,811,910)	(\$1,003,706)	(\$1,310,234)

Net Income (Loss) By Fund or Department within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
70-Information Technology							
000-Administration							
4-Revenues	\$511,003	\$486,445	\$605,389	\$454,215	\$663,094	\$639,354	\$661,420
5-Expenses	(\$513,471)	(\$487,679)	(\$605,639)	(\$372,530)	(\$663,294)	(\$639,460)	(\$661,532)
000-Administration Total	(\$2,468)	(\$1,234)	(\$250)	\$81,685	(\$200)	(\$106)	(\$112)
70-Information Technology Total	(\$2,468)	(\$1,234)	(\$250)	\$81,685	(\$200)	(\$106)	(\$112)
75-Health Insurance							
000-Administration							
4-Revenues	\$1,805,983	\$2,069,439	\$2,360,098	\$1,733,717	\$2,770,306	\$2,852,788	\$2,937,789
5-Expenses	(\$1,806,005)	(\$2,069,507)	(\$2,360,598)	(\$1,764,325)	(\$2,771,156)	(\$2,853,668)	(\$2,938,649)
000-Administration Total	(\$22)	(\$68)	(\$500)	(\$30,608)	(\$850)	(\$880)	(\$861)
75-Health Insurance Total	(\$22)	(\$68)	(\$500)	(\$30,608)	(\$850)	(\$880)	(\$861)
Grand Total	(\$461,651)	\$2,257,287	(\$7,210,998)	\$8,267,571	(\$11,211,507)	(\$5,041,213)	(\$2,566,175)

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
10-General							
000-Nonspecified Area							
4-Revenues	\$5,736,358	\$5,812,576	\$5,486,856	\$5,422,175	\$5,682,937	\$5,784,702	\$5,947,357
5-Expenses	(\$3,644,957)	(\$3,956,498)	(\$4,533,573)	(\$3,213,233)	(\$4,725,639)	(\$4,840,567)	(\$4,924,657)
7-Capital	(\$187,672)	(\$242,146)	(\$884,000)	(\$483,036)	(\$636,000)	(\$717,600)	(\$216,615)
9-Transfers Out	(\$2,840,000)	(\$900,000)	(\$660,500)	(\$330,250)	(\$372,850)	(\$75,000)	(\$50,000)
000-Nonspecified Area Total	(\$936,270)	\$713,932	(\$591,217)	\$1,395,656	(\$51,552)	\$151,535	\$756,086
113-Green Team							
4-Revenues	\$1,182	\$1,210	\$1,000	\$984	\$1,200	\$1,224	\$1,248
5-Expenses	(\$725)	(\$699)	(\$1,000)	(\$56)	(\$1,000)	(\$1,013)	(\$1,027)
113-Green Team Total	\$457	\$512	\$0	\$928	\$200	\$211	\$222
415-Marketing							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$289,139)	(\$301,267)	(\$347,586)	(\$242,105)	(\$474,129)	(\$499,997)	(\$518,794)
7-Capital	(\$797)	\$0	\$0	\$0	\$0	\$0	\$0
415-Marketing Total	(\$289,937)	(\$301,267)	(\$347,586)	(\$242,105)	(\$474,129)	(\$499,997)	(\$518,794)
416-Special Events							
4-Revenues	\$430,021	\$300,718	\$226,500	\$332,377	\$283,800	\$283,800	\$283,800
5-Expenses	(\$379,762)	(\$321,286)	(\$454,450)	(\$337,799)	(\$616,900)	(\$617,141)	(\$617,387)
416-Special Events Total	\$50,259	(\$20,568)	(\$227,950)	(\$5,421)	(\$333,100)	(\$333,341)	(\$333,587)
854-Historical Museum							
5-Expenses	(\$14,822)	(\$12,773)	(\$19,479)	(\$8,046)	(\$20,706)	(\$20,931)	(\$22,931)
854-Historical Museum Total	(\$14,822)	(\$12,773)	(\$19,479)	(\$8,046)	(\$20,706)	(\$20,931)	(\$22,931)
856-Prairie Ave Building							
4-Revenues	\$41,055	\$42,287	\$43,556	\$25,570	\$8,755	\$9,018	\$9,288
5-Expenses	(\$44,844)	(\$44,217)	(\$78,784)	(\$31,598)	(\$83,832)	(\$86,881)	(\$90,677)
7-Capital			\$0		\$0	\$0	\$0
856-Prairie Ave Building Total	(\$3,789)	(\$1,930)	(\$35,228)	(\$6,028)	(\$75,077)	(\$77,863)	(\$81,389)
10-General Total	(\$1,194,102)	\$377,906	(\$1,221,459)	\$1,134,984	(\$954,363)	(\$780,385)	(\$200,393)
20-Recreation							
000-Nonspecified Area							
4-Revenues	\$5,298,017	\$5,676,885	\$5,234,412	\$5,282,378	\$5,366,057	\$5,456,826	\$5,608,738
5-Expenses	(\$1,648,491)	(\$1,769,958)	(\$2,008,782)	(\$1,397,548)	(\$2,101,417)	(\$2,172,038)	(\$2,230,000)
7-Capital			(\$59,000)		(\$46,000)	(\$13,000)	\$0
9-Transfers Out	(\$4,100,000)	(\$2,021,144)	(\$1,500,000)	(\$1,125,000)	(\$1,630,000)	(\$1,000,000)	(\$500,000)

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
000-Nonspecified Area Total	(\$450,474)	\$1,885,782	\$1,666,630	\$2,759,830	\$1,588,640	\$2,271,788	\$2,878,738
112-Lincoln Marsh							
4-Revenues	\$154,176	\$156,752	\$178,835	\$109,940	\$183,068	\$186,729	\$190,464
5-Expenses	(\$334,023)	(\$353,887)	(\$435,931)	(\$297,533)	(\$463,776)	(\$473,019)	(\$483,660)
7-Capital	(\$354)	\$0	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0
112-Lincoln Marsh Total	(\$180,201)	(\$197,135)	(\$257,096)	(\$187,593)	(\$280,708)	(\$286,290)	(\$293,196)
200-Recreation Dept. Area							
4-Revenues	\$1,781	\$1,761	\$1,761	\$1,763	\$0	\$0	\$0
5-Expenses	(\$217,340)	(\$235,594)	(\$310,063)	(\$222,192)	(\$350,586)	(\$359,177)	(\$369,164)
7-Capital	(\$281)	\$0	\$0	\$0	\$0	\$0	\$0
200-Recreation Dept. Area Total	(\$215,840)	(\$233,833)	(\$308,302)	(\$220,429)	(\$350,586)	(\$359,177)	(\$369,164)
201-Arts and Crafts							
4-Revenues	\$31,006	\$39,957	\$53,680	\$27,357	\$55,361	\$56,468	\$57,597
5-Expenses	(\$23,621)	(\$26,110)	(\$30,225)	(\$19,719)	(\$31,060)	(\$31,050)	(\$31,460)
201-Arts and Crafts Total	\$7,384	\$13,847	\$23,455	\$7,638	\$24,301	\$25,418	\$26,138
202-Performing Arts							
4-Revenues	\$115,395	\$141,109	\$167,418	\$112,562	\$168,319	\$171,692	\$175,116
5-Expenses	(\$94,698)	(\$109,011)	(\$130,401)	(\$93,639)	(\$134,368)	(\$136,664)	(\$139,299)
7-Capital	(\$140)	\$0	\$0	\$0	\$0	\$0	\$0
202-Performing Arts Total	\$20,558	\$32,099	\$37,017	\$18,923	\$33,951	\$35,027	\$35,817
203-Athletic Programs							
4-Revenues	\$764,227	\$866,607	\$816,053	\$682,477	\$911,666	\$926,949	\$942,429
5-Expenses	(\$538,593)	(\$604,750)	(\$587,753)	(\$503,843)	(\$662,036)	(\$672,000)	(\$682,413)
7-Capital			\$0		\$0	\$0	\$0
203-Athletic Programs Total	\$225,633	\$261,858	\$228,300	\$178,634	\$249,630	\$254,949	\$260,016
204-Leagues							
4-Revenues	\$1,699,416	\$1,960,998	\$1,890,530	\$1,407,322	\$2,415,500	\$2,450,957	\$2,486,939
5-Expenses	(\$1,272,176)	(\$1,548,250)	(\$1,566,752)	(\$1,200,879)	(\$1,848,784)	(\$1,875,888)	(\$1,903,426)
7-Capital	(\$287)	\$0	\$0	\$0	\$0	\$0	\$0
204-Leagues Total	\$426,953	\$412,748	\$323,778	\$206,443	\$566,716	\$575,069	\$583,514
205-Athletics Dept. Area							
4-Revenues	\$77,305	\$70,042	\$68,475	\$19,780	\$69,500	\$70,553	\$71,623
5-Expenses	(\$333,393)	(\$275,585)	(\$288,955)	(\$193,096)	(\$400,135)	(\$406,946)	(\$415,617)
7-Capital	(\$920)	\$0	\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
205-Athletics Dept. Area Total	(\$257,008)	(\$205,543)	(\$220,480)	(\$173,316)	(\$330,635)	(\$336,392)	(\$343,994)
206-Outdoor Education			\$0		\$0	\$0	\$0
207-Camps and Preschool							
4-Revenues	\$832,569	\$949,257	\$1,183,776	\$977,789	\$1,319,092	\$1,355,850	\$1,382,960
5-Expenses	(\$537,154)	(\$765,909)	(\$827,463)	(\$679,815)	(\$865,368)	(\$882,040)	(\$898,791)
7-Capital	(\$140)	\$0	\$0	\$0	\$0	\$0	\$0
207-Camps and Preschool Total	\$295,276	\$183,348	\$356,313	\$297,974	\$453,724	\$473,811	\$484,169
208-General Interests							
4-Revenues	\$164,478	\$173,385	\$219,420	\$150,168	\$205,751	\$209,896	\$214,093
5-Expenses	(\$149,019)	(\$150,152)	(\$167,984)	(\$120,548)	(\$163,986)	(\$167,168)	(\$170,663)
7-Capital			\$0		\$0	\$0	\$0
208-General Interests Total	\$15,459	\$23,233	\$51,436	\$29,620	\$41,765	\$42,729	\$43,430
209-Special Events							
4-Revenues	\$17,971	\$19,779	\$30,439	\$13,547	\$33,689	\$34,228	\$34,777
5-Expenses	(\$11,238)	(\$15,625)	(\$19,884)	(\$12,012)	(\$24,146)	(\$24,507)	(\$24,874)
209-Special Events Total	\$6,733	\$4,153	\$10,555	\$1,535	\$9,543	\$9,720	\$9,904
220-Community Center							
4-Revenues	\$41,631	\$41,893	\$42,550	\$30,741	\$43,900	\$44,600	\$44,800
5-Expenses	(\$1,074,590)	(\$1,095,991)	(\$1,234,689)	(\$878,850)	(\$1,357,414)	(\$1,409,543)	(\$1,453,101)
7-Capital	(\$850)	\$0	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0
220-Community Center Total	(\$1,033,809)	(\$1,054,099)	(\$1,192,139)	(\$848,110)	(\$1,313,514)	(\$1,364,943)	(\$1,408,301)
221-Wheaton Youth Cheerleading							
4-Revenues	\$126,811	\$160,216	\$170,200	\$126,305	\$195,400	\$221,222	\$197,979
5-Expenses	(\$126,752)	(\$154,634)	(\$172,783)	(\$153,589)	(\$183,733)	(\$216,743)	(\$186,693)
221-Wheaton Youth Cheerleading Total	\$59	\$5,581	(\$2,583)	(\$27,284)	\$11,667	\$4,479	\$11,286
222-Wheaton Youth Football							
4-Revenues	\$250,962	\$282,084	\$273,500	\$87,266	\$329,500	\$333,849	\$338,256
5-Expenses	(\$226,664)	(\$251,498)	(\$248,836)	(\$154,661)	(\$309,964)	(\$314,524)	(\$319,158)
7-Capital			\$0		\$0	\$0	\$0
222-Wheaton Youth Football Total	\$24,298	\$30,586	\$24,664	(\$67,395)	\$19,536	\$19,326	\$19,098
223-Youth Baseball/Softball							
4-Revenues	\$280,033	\$325,940	\$303,700	\$232,679	\$296,500	\$300,396	\$304,379
5-Expenses	(\$244,481)	(\$263,953)	(\$271,190)	(\$240,241)	(\$289,987)	(\$294,322)	(\$298,729)
7-Capital			\$0		\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
9-Transfers Out	(\$25,191)	\$0	\$0	\$0	\$0	\$0	\$0
223-Youth Baseball/Softball Total	\$10,361	\$61,987	\$32,510	(\$7,562)	\$6,513	\$6,074	\$5,650
225-Central Athletic Complex							
4-Revenues	\$124,344	\$103,169	\$136,350	\$110,419	\$124,225	\$126,154	\$128,114
5-Expenses	(\$195,806)	(\$224,172)	(\$268,173)	(\$161,823)	(\$321,599)	(\$337,787)	(\$349,639)
7-Capital			\$0		\$0	\$0	\$0
225-Central Athletic Complex Total	(\$71,462)	(\$121,003)	(\$131,823)	(\$51,404)	(\$197,374)	(\$211,633)	(\$221,525)
231-Northside Pool							
4-Revenues	\$325,897	\$360,558	\$341,500	\$381,602	\$352,500	\$357,153	\$361,868
5-Expenses	(\$413,929)	(\$475,606)	(\$595,552)	(\$470,913)	(\$681,113)	(\$691,753)	(\$702,054)
7-Capital	(\$283)	\$0	\$0	\$0	\$0	\$0	\$0
231-Northside Pool Total	(\$88,315)	(\$115,047)	(\$254,052)	(\$89,312)	(\$328,613)	(\$334,600)	(\$340,186)
232-Rice Pool							
4-Revenues	\$765,972	\$817,842	\$799,000	\$880,574	\$856,000	\$867,299	\$878,748
5-Expenses	(\$913,484)	(\$1,018,454)	(\$1,294,227)	(\$1,039,020)	(\$1,345,700)	(\$1,372,510)	(\$1,400,449)
7-Capital	(\$354)	\$0	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0
232-Rice Pool Total	(\$147,867)	(\$200,612)	(\$495,227)	(\$158,445)	(\$489,700)	(\$505,211)	(\$521,700)
234-Blanchard Building							
4-Revenues	\$0	\$800	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$547)	(\$20,230)	(\$62,891)	(\$22,102)	(\$57,210)	(\$60,261)	(\$61,907)
234-Blanchard Building Total	(\$547)	(\$19,430)	(\$62,891)	(\$22,102)	(\$57,210)	(\$60,261)	(\$61,907)
302-Parks Plus Fitness Center							
4-Revenues	\$451,530	\$508,386	\$520,500	\$392,794	\$594,000	\$601,840	\$609,785
5-Expenses	(\$471,481)	(\$503,594)	(\$512,472)	(\$356,370)	(\$574,592)	(\$582,603)	(\$593,034)
7-Capital	(\$354)	\$0	\$0	\$0	\$0	\$0	\$0
302-Parks Plus Fitness Center Total	(\$20,304)	\$4,792	\$8,028	\$36,424	\$19,408	\$19,237	\$16,750
303-Clocktower Com. and Mini Golf							
4-Revenues	\$33,193	\$37,712	\$35,000	\$34,294	\$40,000	\$40,528	\$41,063
5-Expenses	(\$34,452)	(\$31,014)	(\$43,819)	(\$31,115)	(\$48,794)	(\$49,915)	(\$50,905)
7-Capital	(\$71)	\$0	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0
303-Clocktower Com. and Mini Golf Total	(\$1,330)	\$6,698	(\$8,819)	\$3,179	(\$8,794)	(\$9,387)	(\$9,842)
304-Mary Lubko Center							
4-Revenues	\$148,677	\$211,482	\$266,910	\$128,971	\$241,255	\$246,078	\$251,000

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
5-Expenses	(\$308,658)	(\$372,975)	(\$439,330)	(\$307,468)	(\$434,979)	(\$445,495)	(\$456,524)
7-Capital	(\$283)	\$0	\$0	\$0	\$0	\$0	\$0
304-Mary Lubko Center Total	(\$160,265)	(\$161,494)	(\$172,420)	(\$178,498)	(\$193,724)	(\$199,417)	(\$205,524)
305-Adult Education							
4-Revenues	\$48,837	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$31,529)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital			\$0		\$0	\$0	\$0
305-Adult Education Total	\$17,308	\$0	\$0	\$0	\$0	\$0	\$0
415-Marketing							
4-Revenues	\$8,450	\$8,850	\$10,000	\$12,350	\$9,000	\$9,500	\$10,000
5-Expenses	(\$260,220)	(\$288,746)	(\$341,017)	(\$222,224)	(\$424,607)	(\$440,357)	(\$457,544)
7-Capital	(\$287)	\$0	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0
415-Marketing Total	(\$252,057)	(\$279,896)	(\$331,017)	(\$209,874)	(\$415,607)	(\$430,857)	(\$447,544)
416-Special Events							
4-Revenues	\$184,979	\$174,450	\$182,000	\$187,410	\$182,000	\$182,000	\$182,000
5-Expenses	(\$138,800)	(\$139,209)	(\$203,150)	(\$129,346)	(\$209,625)	(\$209,628)	(\$209,630)
416-Special Events Total	\$46,180	\$35,240	(\$21,150)	\$58,064	(\$27,625)	(\$27,628)	(\$27,630)
815-Graf Park							
4-Revenues	\$619	\$480	\$1,500	\$2,090	\$500	\$507	\$517
815-Graf Park Total	\$619	\$480	\$1,500	\$2,090	\$500	\$507	\$517
20-Recreation Total	(\$1,782,658)	\$374,339	(\$693,816)	\$1,359,032	(\$968,196)	(\$387,662)	\$124,513
21-Special Recreation							
000-Nonspecified Area							
4-Revenues	\$262,298	\$373,875	\$478,620	\$477,789	\$614,450	\$614,825	\$614,950
5-Expenses			\$0		\$0	\$0	\$0
7-Capital	(\$248,750)	(\$350,240)	(\$512,425)	(\$266,208)	(\$606,950)	(\$606,950)	(\$606,950)
000-Nonspecified Area Total	\$13,548	\$23,635	(\$33,805)	\$211,582	\$7,500	\$7,875	\$8,000
21-Special Recreation Total	\$13,548	\$23,635	(\$33,805)	\$211,582	\$7,500	\$7,875	\$8,000
22-Cosley Zoo							
000-Nonspecified Area							
4-Revenues	\$1,687,980	\$1,969,393	\$1,909,965	\$1,747,222	\$2,015,080	\$2,069,080	\$2,126,555
5-Expenses	(\$1,663,757)	(\$1,867,448)	(\$2,020,443)	(\$1,381,842)	(\$2,126,596)	(\$2,187,434)	(\$2,252,692)
7-Capital	(\$1,210)	\$0	\$0	\$0	\$0	\$0	\$0
9-Transfers Out	(\$200,000)	(\$100,000)	(\$505,000)	(\$378,750)	(\$15,500)	(\$14,500)	(\$6,500)

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
000-Nonspecified Area Total	(\$176,986)	\$1,945	(\$615,478)	(\$13,370)	(\$127,017)	(\$132,854)	(\$132,637)
206-Outdoor Education	\$179,647	\$177,568	\$198,413	\$108,198	\$196,292	\$207,899	\$213,902
415-Marketing							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$49,264)	(\$48,504)	(\$69,020)	(\$35,045)	(\$55,132)	(\$57,548)	(\$60,400)
7-Capital			\$0		\$0	\$0	\$0
415-Marketing Total	(\$49,264)	(\$48,504)	(\$69,020)	(\$35,045)	(\$55,132)	(\$57,548)	(\$60,400)
813-Cosley Zoo							
4-Revenues			\$0		\$0	\$0	\$0
813-Cosley Zoo Total			\$0		\$0	\$0	\$0
22-Cosley Zoo Total	(\$46,603)	\$131,009	(\$486,085)	\$59,782	\$14,143	\$17,498	\$20,865
23-Liability							
000-Nonspecified Area							
4-Revenues	\$565,003	\$687,635	\$827,938	\$843,333	\$756,937	\$891,494	\$929,844
5-Expenses	(\$522,103)	(\$640,675)	(\$776,633)	(\$497,669)	(\$834,168)	(\$871,314)	(\$910,299)
7-Capital			\$0		\$0	\$0	\$0
000-Nonspecified Area Total	\$42,900	\$46,960	\$51,305	\$345,664	(\$77,231)	\$20,180	\$19,545
23-Liability Total	\$42,900	\$46,960	\$51,305	\$345,664	(\$77,231)	\$20,180	\$19,545
24-Audit							
000-Nonspecified Area							
4-Revenues	\$44,154	\$15,734	\$34,582	\$37,882	\$36,146	\$51,985	\$47,602
5-Expenses	(\$27,000)	(\$27,700)	(\$42,064)	(\$30,770)	(\$43,800)	(\$48,590)	(\$47,265)
000-Nonspecified Area Total	\$17,154	(\$11,966)	(\$7,482)	\$7,112	(\$7,654)	\$3,395	\$338
24-Audit Total	\$17,154	(\$11,966)	(\$7,482)	\$7,112	(\$7,654)	\$3,395	\$338
25-FICA							
000-Nonspecified Area							
4-Revenues	\$664,189	\$590,778	\$782,651	\$746,118	\$848,427	\$868,862	\$886,824
5-Expenses	(\$345,180)	(\$397,820)	(\$781,013)	(\$606,838)	(\$818,658)	(\$839,870)	(\$858,354)
000-Nonspecified Area Total	\$319,009	\$192,958	\$1,638	\$139,280	\$29,769	\$28,992	\$28,470
213-Recr Pension Area							
5-Expenses	(\$239,482)	(\$249,629)	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$239,482)	(\$249,629)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo							
5-Expenses	(\$79,673)	(\$87,421)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$79,673)	(\$87,421)	\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
25-FICA Total	(\$146)	(\$144,091)	\$1,638	\$139,280	\$29,769	\$28,992	\$28,470
26-IMRF							
000-Nonspecified Area							
4-Revenues	\$374,753	\$299,760	\$601,598	\$556,823	\$620,151	\$618,371	\$648,262
5-Expenses	(\$199,671)	(\$219,057)	(\$609,343)	(\$416,030)	(\$635,348)	(\$617,609)	(\$631,584)
000-Nonspecified Area Total	\$175,083	\$80,703	(\$7,745)	\$140,792	(\$15,197)	\$762	\$16,678
213-Recr Pension Area							
5-Expenses	(\$199,140)	(\$208,829)	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$199,140)	(\$208,829)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo							
5-Expenses	(\$40,264)	(\$43,414)	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$40,264)	(\$43,414)	\$0	\$0	\$0	\$0	\$0
26-IMRF Total	(\$64,322)	(\$171,540)	(\$7,745)	\$140,792	(\$15,197)	\$762	\$16,678
30-Debt Service							
000-Nonspecified Area							
4-Revenues	\$2,778,423	\$2,907,086	\$2,922,859	\$2,960,889	\$2,994,648	\$3,021,139	\$3,047,412
5-Expenses	(\$1,280,472)	(\$1,294,332)	(\$1,306,141)	(\$89,500)	(\$1,554,835)	(\$933,117)	(\$929,484)
7-Capital			\$0		\$0	\$0	\$0
9-Transfers Out	(\$1,547,028)	(\$1,632,497)	(\$1,684,290)	\$0	(\$2,095,146)	(\$2,121,177)	(\$2,152,438)
000-Nonspecified Area Total	(\$49,077)	(\$19,744)	(\$67,572)	\$2,871,389	(\$655,333)	(\$33,155)	(\$34,510)
30-Debt Service Total	(\$49,077)	(\$19,744)	(\$67,572)	\$2,871,389	(\$655,333)	(\$33,155)	(\$34,510)
40-Capital Projects							
000-Nonspecified Area							
4-Revenues	\$9,758,328	\$8,087,667	\$7,052,714	\$2,834,753	\$5,506,270	\$5,531,677	\$2,865,938
5-Expenses	(\$435,258)	(\$571,652)	(\$549,337)	(\$358,806)	(\$622,518)	(\$611,247)	(\$589,212)
7-Capital	(\$73,835)	(\$325,861)	(\$1,000,000)	(\$90,627)	(\$900,000)	(\$425,000)	(\$425,000)
9-Transfers Out	(\$90,950)	(\$81,200)	(\$70,950)	(\$70,950)	(\$60,325)	(\$42,450)	(\$23,700)
000-Nonspecified Area Total	\$9,158,284	\$7,108,954	\$5,432,427	\$2,314,370	\$3,923,427	\$4,452,980	\$1,828,026
112-Lincoln Marsh							
5-Expenses			\$0		\$0	\$0	\$0
112-Lincoln Marsh Total			\$0		\$0	\$0	\$0
186-Overpass Construction Project							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses			\$0		\$0	\$0	\$0
7-Capital			\$0		\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
186-Overpass Construction Project Total			\$0		\$0	\$0	\$0
187-Central Athletic Complex							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses			\$0		\$0	\$0	\$0
7-Capital	\$0	(\$173,879)	\$0	\$0	\$0	\$0	\$0
187-Central Athletic Complex Total	\$0	(\$173,879)	\$0	\$0	\$0	\$0	\$0
188-Play for All Project							
4-Revenues			\$150,000		\$0	\$0	\$0
5-Expenses	\$0	(\$13,166)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$11,915)	(\$621,721)	(\$150,000)	(\$26,223)	\$0	\$0	\$0
188-Play for All Project Total	(\$11,915)	(\$634,887)	\$0	(\$26,223)	\$0	\$0	\$0
805-Atten							
5-Expenses	(\$9,051)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$50,000)	(\$1,260,000)	(\$18,700)	(\$230,000)	(\$1,210,000)	\$0
805-Atten Total	(\$9,051)	(\$50,000)	(\$1,260,000)	(\$18,700)	(\$230,000)	(\$1,210,000)	\$0
806-Briarpatch							
5-Expenses	(\$6,000)	(\$1,125)	(\$16,000)	(\$2,388)	\$0	\$0	\$0
7-Capital	(\$243,467)	(\$681,388)	(\$9,733)	(\$24,545)	(\$80,000)	\$0	\$0
806-Briarpatch Total	(\$249,467)	(\$682,513)	(\$25,733)	(\$26,933)	(\$80,000)	\$0	\$0
809-Brighton							
7-Capital			\$0		\$0	(\$144,000)	\$0
809-Brighton Total			\$0		\$0	(\$144,000)	\$0
811-Manchester							
5-Expenses	(\$1,742)	(\$340)	(\$25,000)	(\$8,280)	(\$25,000)	(\$25,000)	\$0
7-Capital	\$0	\$0	\$0	\$0	\$0	(\$400,000)	\$0
811-Manchester Total	(\$1,742)	(\$340)	(\$25,000)	(\$8,280)	(\$25,000)	(\$425,000)	\$0
812-Central Park and.Athletic Ctr.							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	\$0	\$0	(\$41,000)	(\$2,388)	(\$25,000)	(\$25,000)	\$0
7-Capital	(\$12,119)	(\$123,598)	(\$660,000)	(\$258,370)	(\$460,000)	(\$50,000)	\$0
812-Central Park and.Athletic Ctr. Total	(\$12,119)	(\$123,598)	(\$701,000)	(\$260,758)	(\$485,000)	(\$75,000)	\$0
813-Cosley Zoo							
4-Revenues	\$125,000	\$25,000	\$2,485,000	\$901,009	\$2,040,500	\$14,500	\$6,500
5-Expenses	(\$9,223)	(\$41,300)	(\$65,000)	(\$7,634)	(\$50,000)	\$0	\$0
7-Capital	(\$201,015)	(\$1,491,741)	(\$2,125,000)	(\$1,207,894)	(\$2,250,000)	(\$250,000)	(\$250,000)

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
813-Cosley Zoo Total	(\$85,238)	(\$1,508,041)	\$295,000	(\$314,519)	(\$259,500)	(\$235,500)	(\$243,500)
815-Graf Park							
5-Expenses	(\$7,485)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$133,681)	\$0	(\$970,000)	(\$11,800)	(\$955,000)	(\$275,000)	(\$145,000)
815-Graf Park Total	(\$141,167)	\$0	(\$970,000)	(\$11,800)	(\$955,000)	(\$275,000)	(\$145,000)
816-Hawthorne Junction	\$0	(\$40,000)	(\$97,888)	(\$101,091)	\$0	\$0	\$0
817-Herrick	\$0	\$0	(\$80,000)	\$0	\$0	(\$80,000)	\$0
818-Hoffman Park							
5-Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$208,863)	\$0	\$0	\$0	\$0	\$0	\$0
818-Hoffman Park Total	(\$208,863)	\$0	\$0	\$0	\$0	\$0	\$0
819-Hurley Gardens							
5-Expenses	\$0	(\$5,787)	(\$19,378)	(\$3,306)	\$0	\$0	\$0
7-Capital	(\$50,605)	\$0	\$0	\$0	(\$27,800)	\$0	\$0
819-Hurley Gardens Total	(\$50,605)	(\$5,787)	(\$19,378)	(\$3,306)	(\$27,800)	\$0	\$0
820-Kelly Park							
5-Expenses	(\$726)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	\$0	\$0	(\$75,000)	\$0	\$0
820-Kelly Park Total	(\$726)	\$0	\$0	\$0	(\$75,000)	\$0	\$0
821-Briar Knoll			\$0		\$0	\$0	\$0
822-Lincoln Marsh							
4-Revenues			\$15,000		\$15,000	\$0	\$0
5-Expenses	(\$7,380)	(\$22,063)	(\$170,371)	(\$167,942)	(\$59,000)	(\$14,000)	(\$14,000)
7-Capital	(\$4,104)	(\$1,300)	(\$135,224)	(\$135,224)	\$0	\$0	\$0
822-Lincoln Marsh Total	(\$11,484)	(\$23,363)	(\$290,595)	(\$303,165)	(\$44,000)	(\$14,000)	(\$14,000)
825-Memorial Park							
4-Revenues	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
5-Expenses	\$0	(\$14,717)	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$228,085)	\$0	(\$147,376)	(\$136,751)	\$0	\$0	\$0
825-Memorial Park Total	(\$219,085)	(\$5,717)	(\$138,376)	(\$127,751)	\$9,000	\$9,000	\$9,000
826-Northside Park							
5-Expenses	(\$17,034)	(\$38,955)	(\$56,000)	(\$2,388)	\$0	(\$15,000)	\$0
7-Capital	\$0	(\$218,287)	(\$680,000)	\$0	(\$1,120,000)	(\$25,000)	(\$48,000)
826-Northside Park Total	(\$17,034)	(\$257,242)	(\$736,000)	(\$2,388)	(\$1,120,000)	(\$40,000)	(\$48,000)
827-Presidents Park							

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
7-Capital			\$0		\$0	\$0	\$0
827-Presidents Park Total			\$0		\$0	\$0	\$0
828-Rathje							
5-Expenses	(\$8,409)	(\$18,640)	\$0	\$0	\$0	(\$7,500)	\$0
7-Capital	(\$29,150)	\$0	(\$80,267)	\$0	\$0	\$0	(\$25,000)
828-Rathje Total	(\$37,559)	(\$18,640)	(\$80,267)	\$0	\$0	(\$7,500)	(\$25,000)
829-Hull							
7-Capital			\$0		\$0	\$0	\$0
829-Hull Total			\$0		\$0	\$0	\$0
835-Seven Gables							
5-Expenses	(\$24,500)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital			(\$80,000)		\$0	(\$115,000)	\$0
835-Seven Gables Total	(\$24,500)	\$0	(\$80,000)	\$0	\$0	(\$115,000)	\$0
836-Prairie Path Park							
5-Expenses			\$0		\$0	\$0	\$0
7-Capital	\$0	\$0	(\$180,000)	(\$344)	(\$80,000)	\$0	\$0
836-Prairie Path Park Total	\$0	\$0	(\$180,000)	(\$344)	(\$80,000)	\$0	\$0
837-Sunnyside	\$0	(\$4,560)	(\$100,000)	(\$78,480)	\$0	\$0	\$0
838-Triangle Park							
7-Capital	\$0	\$0	(\$36,000)	(\$8,381)	\$0	\$0	\$0
838-Triangle Park Total	\$0	\$0	(\$36,000)	(\$8,381)	\$0	\$0	\$0
839-WW Stevens							
5-Expenses			\$0		\$0	\$0	(\$25,000)
7-Capital			\$0		\$0	\$0	(\$180,000)
839-WW Stevens Total			\$0		\$0	\$0	(\$205,000)
844-Arrowhead Golf Club			\$0		\$0	\$0	\$0
845-Scottdale Park	(\$179,720)	\$0	\$0	\$0	\$0	\$0	\$0
846-CC and Rice							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$452,584)	(\$62,801)	(\$55,795)	(\$2,316)	(\$5,000)	\$0	\$0
7-Capital	(\$4,371,525)	(\$2,457,550)	(\$3,471,329)	(\$185,142)	(\$4,920,000)	(\$2,580,000)	(\$2,500,000)
846-CC and Rice Total	(\$4,824,108)	(\$2,520,351)	(\$3,527,124)	(\$187,458)	(\$4,925,000)	(\$2,580,000)	(\$2,500,000)
849-Toohey Park							
5-Expenses	(\$13,482)	(\$33,537)	(\$13,800)	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$36,200)	\$0	(\$640,000)	(\$875,000)	(\$50,000)

Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
849-Toohey Park Total	(\$13,482)	(\$33,537)	(\$50,000)	\$0	(\$640,000)	(\$875,000)	(\$50,000)
850-Hillside Tot Lot			(\$154,000)		(\$120,000)	\$0	\$0
851-Firefighters' Park			\$0		\$0	\$0	\$0
852-Clocktower	(\$9,005)	\$0	\$0	(\$1,400)	(\$30,000)	\$0	(\$10,000)
853-Danada							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$840)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$830,000)	(\$1,350)	(\$415,000)	(\$1,200,000)	\$0
853-Danada Total	(\$840)	\$0	(\$830,000)	(\$1,350)	(\$415,000)	(\$1,200,000)	\$0
854-Historical Museum							
4-Revenues	\$0	\$750,000	\$750,000	\$0	\$0	\$0	\$0
5-Expenses	(\$1,232)	(\$750,000)	\$0	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$31,470)	(\$852,889)	(\$18,530)	(\$133,113)	\$0	\$0
854-Historical Museum Total	(\$1,232)	(\$31,470)	(\$102,889)	(\$18,530)	(\$133,113)	\$0	\$0
855-Central Athletic Complex			\$0		\$0	\$0	\$0
856-Prairie Ave Building							
5-Expenses	\$0	(\$330)	(\$4,975)	(\$4,975)	\$0	\$0	\$0
7-Capital			(\$60,025)		(\$60,000)	\$0	\$0
856-Prairie Ave Building Total	\$0	(\$330)	(\$65,000)	(\$4,975)	(\$60,000)	\$0	\$0
857-Blanchard Building							
5-Expenses			\$0		\$0	\$0	\$0
7-Capital	(\$1,075,190)	(\$39,574)	(\$402,500)	(\$283,479)	\$0	(\$100,000)	\$0
857-Blanchard Building Total	(\$1,075,190)	(\$39,574)	(\$402,500)	(\$283,479)	\$0	(\$100,000)	\$0
40-Capital Projects Total	\$1,974,153	\$955,126	(\$4,224,322)	\$525,057	(\$5,771,985)	(\$2,914,020)	(\$1,403,474)
60-Golf Fund							
000-Nonspecified Area							
4-Revenues	\$866,990	\$1,024,106	\$750,000	\$759,883	\$1,216,200	\$1,327,200	\$1,428,700
5-Expenses	(\$5,682,229)	(\$5,975,256)	(\$6,845,977)	(\$4,254,752)	(\$6,587,194)	(\$6,746,723)	(\$6,883,017)
7-Capital	(\$584,398)	(\$567,894)	(\$977,369)	(\$37,500)	(\$3,542,138)	(\$1,681,138)	(\$1,892,000)
9-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$37,500)	(\$78,000)	(\$50,000)	(\$50,000)
000-Nonspecified Area Total	(\$5,449,637)	(\$5,569,045)	(\$7,123,346)	(\$3,569,868)	(\$8,991,132)	(\$7,150,661)	(\$7,396,317)
415-Marketing							
4-Revenues	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$128,986)	(\$171,149)	(\$214,288)	(\$121,446)	(\$243,553)	(\$252,873)	(\$274,276)
7-Capital	(\$140)	\$0	\$0	\$0	\$0	\$0	\$0

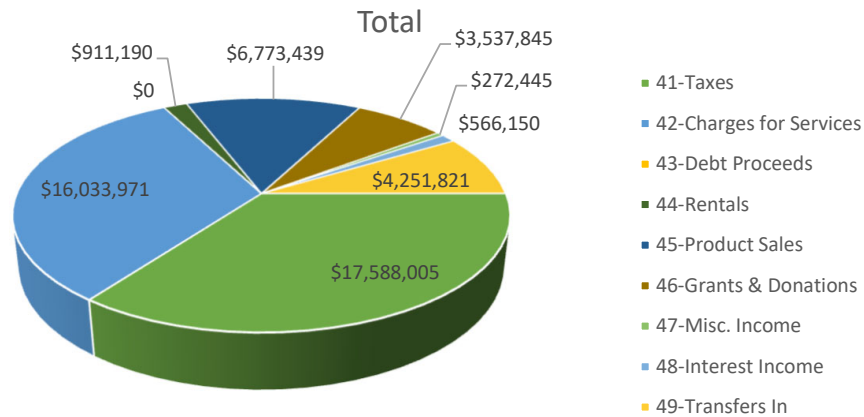
Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
415-Marketing Total	(\$124,625)	(\$171,149)	(\$214,288)	(\$121,446)	(\$243,553)	(\$252,873)	(\$274,276)
901-Banquet							
4-Revenues	\$2,456,797	\$2,728,120	\$3,245,000	\$1,874,329	\$2,660,000	\$2,670,000	\$2,680,000
5-Expenses	(\$841,865)	(\$959,698)	(\$1,138,625)	(\$676,186)	(\$1,100,769)	(\$1,129,733)	(\$1,155,906)
7-Capital	(\$71)	\$0	\$0	\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0
901-Banquet Total	\$1,614,861	\$1,768,422	\$2,106,375	\$1,198,144	\$1,559,231	\$1,540,267	\$1,524,094
902-Restaurant							
4-Revenues	\$2,420,814	\$2,412,567	\$2,805,000	\$1,720,961	\$2,805,000	\$2,807,000	\$2,810,000
5-Expenses	(\$733,966)	(\$771,369)	(\$878,486)	(\$570,027)	(\$879,252)	(\$910,333)	(\$930,918)
7-Capital			\$0		\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0
902-Restaurant Total	\$1,686,848	\$1,641,198	\$1,926,514	\$1,150,934	\$1,925,748	\$1,896,667	\$1,879,082
903-Beverage Cart							
4-Revenues	\$145,343	\$147,944	\$145,000	\$140,919	\$150,000	\$150,000	\$150,000
5-Expenses	(\$46,137)	(\$48,798)	(\$14,718)	(\$42,661)	(\$17,885)	(\$19,047)	(\$20,211)
7-Capital			\$0		\$0	\$0	\$0
903-Beverage Cart Total	\$99,205	\$99,147	\$130,282	\$98,258	\$132,115	\$130,953	\$129,789
904-Halfway House							
4-Revenues	\$290,998	\$306,006	\$336,000	\$270,104	\$690,000	\$690,000	\$690,000
5-Expenses	(\$287)	\$0	(\$30,203)	(\$131)	(\$118,484)	(\$122,793)	(\$124,948)
7-Capital			\$0		\$0	\$0	\$0
904-Halfway House Total	\$290,710	\$306,006	\$305,797	\$269,973	\$571,516	\$567,208	\$565,052
911-Pro Shop							
4-Revenues	\$202,441	\$214,377	\$199,000	\$188,980	\$218,000	\$225,000	\$229,000
5-Expenses	(\$297,613)	(\$359,785)	(\$394,015)	(\$303,622)	(\$427,605)	(\$443,658)	(\$455,840)
911-Pro Shop Total	(\$95,172)	(\$145,408)	(\$195,015)	(\$114,642)	(\$209,605)	(\$218,658)	(\$226,840)
912-Golf Course							
4-Revenues	\$3,082,318	\$3,301,995	\$3,064,250	\$2,925,672	\$3,117,000	\$3,171,000	\$3,187,000
5-Expenses	(\$474,516)	(\$534,213)	(\$521,473)	(\$415,205)	(\$673,230)	(\$687,610)	(\$697,818)
7-Capital			\$0		\$0	\$0	\$0
912-Golf Course Total	\$2,607,802	\$2,767,782	\$2,542,777	\$2,510,467	\$2,443,770	\$2,483,390	\$2,489,182

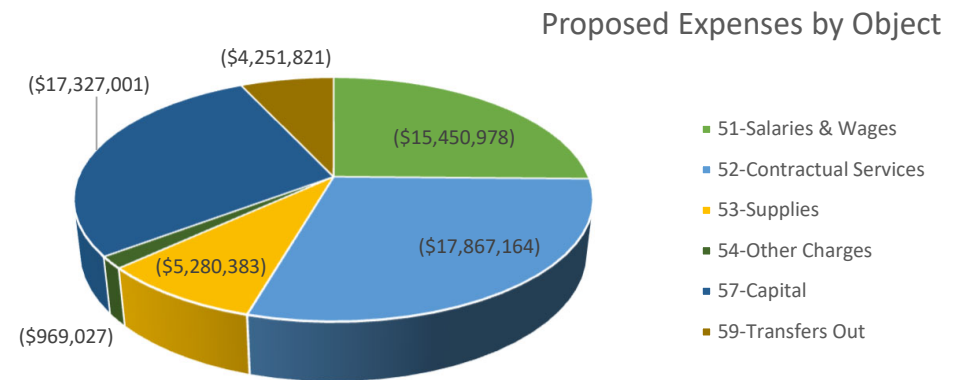
Bottom Line by Fund or Area(s) within Fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
60-Golf Fund Total	\$629,992	\$696,954	(\$520,904)	\$1,421,820	(\$2,811,910)	(\$1,003,706)	(\$1,310,234)
70-Information Technology							
000-Nonspecified Area							
4-Revenues	\$511,003	\$486,445	\$605,389	\$454,215	\$663,094	\$639,354	\$661,420
5-Expenses	(\$511,003)	(\$486,445)	(\$605,639)	(\$372,530)	(\$663,294)	(\$639,460)	(\$661,532)
7-Capital	(\$2,468)	(\$1,234)	\$0	\$0	\$0	\$0	\$0
000-Nonspecified Area Total	(\$2,468)	(\$1,234)	(\$250)	\$81,685	(\$200)	(\$106)	(\$112)
70-Information Technology Total	(\$2,468)	(\$1,234)	(\$250)	\$81,685	(\$200)	(\$106)	(\$112)
75-Health Insurance							
000-Nonspecified Area							
4-Revenues	\$1,805,983	\$2,069,439	\$2,360,098	\$1,733,717	\$2,770,306	\$2,852,788	\$2,937,789
5-Expenses	(\$1,806,005)	(\$2,069,507)	(\$2,360,598)	(\$1,764,325)	(\$2,771,156)	(\$2,853,668)	(\$2,938,649)
000-Nonspecified Area Total	(\$22)	(\$68)	(\$500)	(\$30,608)	(\$850)	(\$880)	(\$861)
75-Health Insurance Total	(\$22)	(\$68)	(\$500)	(\$30,608)	(\$850)	(\$880)	(\$861)
Grand Total	(\$461,651)	\$2,257,287	(\$7,210,998)	\$8,267,571	(\$11,211,507)	(\$5,041,213)	(\$2,731,175)

Revenues by Source and Expenditures by Object for All Funds for Budget Year 2026



REVENUES	2026 Budget
41-Taxes	\$17,588,005
42-Charges for Services	\$16,033,971
43-Debt Proceeds	\$0
44-Rentals	\$911,190
45-Product Sales	\$6,773,439
46-Grants & Donations	\$3,537,845
47-Misc. Income	\$272,445
48-Interest Income	\$566,150
49-Transfers In	\$4,251,821
Grand Total	\$49,934,866



EXPENSES	2026 Budget
51-Salaries & Wages	(\$15,450,978)
52-Contractual Services	(\$17,867,164)
53-Supplies	(\$5,280,383)
54-Other Charges	(\$969,027)
57-Capital	(\$17,327,001)
59-Transfers Out	(\$4,251,821)
Grand Total	(\$61,146,373)

Revenues by Source and Expenditures by Object for all Funds

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
4-Revenues							
41-Taxes	\$15,641,820	\$16,299,356	\$16,969,159	\$16,678,422	\$17,588,005	\$18,019,160	\$18,494,002
42-Charges for Services	\$12,572,774	\$13,813,066	\$14,124,867	\$11,566,491	\$16,033,971	\$16,420,581	\$16,744,087
43-Debt Proceeds			\$0		\$0	\$0	\$0
44-Rentals	\$974,359	\$953,583	\$980,841	\$792,184	\$911,190	\$920,028	\$935,471
45-Product Sales	\$5,787,075	\$6,080,004	\$6,960,837	\$4,482,309	\$6,773,439	\$6,790,747	\$6,806,885
46-Grants & Donations	\$1,161,711	\$3,928,237	\$5,487,319	\$1,760,478	\$3,537,845	\$2,432,943	\$438,878
47-Misc. Income	\$500,033	\$301,648	\$289,358	\$257,923	\$272,445	\$282,954	\$290,959
48-Interest Income	\$918,835	\$1,691,254	\$478,900	\$998,926	\$566,150	\$601,275	\$622,700
49-Transfers In	\$8,853,169	\$4,784,841	\$5,145,740	\$1,942,450	\$4,251,821	\$3,317,627	\$2,782,638
4-Revenues Total	\$46,409,776	\$47,851,988	\$50,437,020	\$38,479,184	\$49,934,866	\$48,785,315	\$47,115,619
5-Expenses							
51-Salaries & Wages	(\$12,674,783)	(\$13,967,400)	(\$14,715,959)	(\$10,849,672)	(\$15,450,978)	(\$15,863,886)	(\$16,223,967)
52-Contractual Services	(\$12,266,061)	(\$14,358,178)	(\$15,906,429)	(\$10,192,958)	(\$17,867,164)	(\$17,626,938)	(\$18,061,881)
53-Supplies	(\$4,633,612)	(\$4,437,066)	(\$5,608,382)	(\$3,338,898)	(\$5,280,383)	(\$5,293,332)	(\$5,250,798)
54-Other Charges	(\$616,293)	(\$629,333)	(\$919,283)	(\$518,521)	(\$969,027)	(\$991,557)	(\$1,023,945)
57-Capital	(\$7,827,509)	(\$7,417,883)	(\$16,027,225)	(\$3,369,115)	(\$17,327,001)	(\$10,747,688)	(\$6,338,565)
59-Transfers Out	(\$8,853,169)	(\$4,784,841)	(\$4,470,740)	(\$1,942,450)	(\$4,251,821)	(\$3,303,127)	(\$2,782,638)
5-Expenses Total	(\$46,871,426)	(\$45,594,701)	(\$57,648,018)	(\$30,211,612)	(\$61,146,373)	(\$53,826,528)	(\$49,681,795)
Grand Total	(\$461,651)	\$2,257,287	(\$7,210,998)	\$8,267,571	(\$11,211,507)	(\$5,041,213)	(\$2,566,175)

Revenues by Source and Expenditures by Object for all Funds, by fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
10-General							
4-Revenues							
41-Taxes	\$5,074,989	\$5,240,867	\$5,105,584	\$5,032,613	\$5,279,946	\$5,365,714	\$5,512,626
42-Charges for Services	\$422,549	\$312,907	\$265,491	\$314,328	\$323,497	\$327,295	\$331,103
43-Debt Proceeds			\$0		\$0	\$0	\$0
44-Rentals	\$46,107	\$51,504	\$54,556	\$31,099	\$19,805	\$21,018	\$21,988
45-Product Sales	\$76,618	\$76,103	\$53,500	\$83,660	\$55,200	\$55,424	\$55,648
46-Grants & Donations	\$174,908	\$174,903	\$186,281	\$134,433	\$189,745	\$195,593	\$201,528
47-Misc. Income	\$266,795	\$23,787	\$7,500	\$38,233	\$8,500	\$8,700	\$8,800
48-Interest Income	\$146,648	\$276,721	\$85,000	\$146,740	\$100,000	\$105,000	\$110,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$6,208,615	\$6,156,792	\$5,757,912	\$5,781,106	\$5,976,692	\$6,078,744	\$6,241,694
5-Expenses							
51-Salaries & Wages	(\$2,470,342)	(\$2,726,135)	(\$2,985,047)	(\$2,188,272)	(\$3,172,067)	(\$3,257,380)	(\$3,337,301)
52-Contractual Services	(\$1,273,483)	(\$1,347,128)	(\$1,696,394)	(\$1,187,942)	(\$1,947,585)	(\$1,981,484)	(\$2,027,261)
53-Supplies	(\$446,290)	(\$431,792)	(\$532,810)	(\$346,106)	(\$562,343)	(\$576,065)	(\$552,062)
54-Other Charges	(\$184,133)	(\$131,685)	(\$220,620)	(\$110,516)	(\$240,210)	(\$251,601)	(\$258,848)
57-Capital	(\$188,469)	(\$242,146)	(\$884,000)	(\$483,036)	(\$636,000)	(\$717,600)	(\$216,615)
59-Transfers Out	(\$2,840,000)	(\$900,000)	(\$660,500)	(\$330,250)	(\$372,850)	(\$75,000)	(\$50,000)
5-Expenses Total	(\$7,402,717)	(\$5,778,886)	(\$6,979,371)	(\$4,646,122)	(\$6,931,055)	(\$6,859,129)	(\$6,442,087)
10-General Total	(\$1,194,102)	\$377,906	(\$1,221,459)	\$1,134,984	(\$954,363)	(\$780,385)	(\$200,393)
20-Recreation							
4-Revenues							
41-Taxes	\$5,022,691	\$5,191,294	\$5,051,812	\$4,983,989	\$5,230,696	\$5,316,465	\$5,463,377
42-Charges for Services	\$6,272,583	\$7,075,043	\$7,322,599	\$5,785,690	\$8,291,486	\$8,455,259	\$8,561,711
44-Rentals	\$181,676	\$162,683	\$165,761	\$121,528	\$136,361	\$138,010	\$139,482
45-Product Sales	\$202,651	\$191,302	\$200,237	\$203,734	\$194,139	\$196,223	\$198,136
46-Grants & Donations	\$17,206	\$16,107	\$15,100	\$20,478	\$16,100	\$16,100	\$16,100
47-Misc. Income	\$20,120	\$35,702	\$22,000	\$31,957	\$24,000	\$24,218	\$24,438
48-Interest Income	\$231,348	\$418,260	\$150,000	\$245,202	\$100,000	\$105,000	\$110,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$11,948,275	\$13,090,392	\$12,927,509	\$11,392,578	\$13,992,782	\$14,251,274	\$14,513,246

Revenues by Source and Expenditures by Object for all Funds, by fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
5-Expenses							
51-Salaries & Wages	(\$4,866,521)	(\$5,352,836)	(\$5,669,857)	(\$4,532,168)	(\$5,948,808)	(\$6,088,334)	(\$6,227,854)
52-Contractual Services	(\$3,621,181)	(\$4,145,339)	(\$4,726,464)	(\$3,284,941)	(\$5,486,525)	(\$5,632,049)	(\$5,764,333)
53-Supplies	(\$950,710)	(\$990,284)	(\$1,411,395)	(\$906,588)	(\$1,567,195)	(\$1,616,520)	(\$1,603,093)
54-Other Charges	(\$162,727)	(\$206,451)	(\$254,609)	(\$184,849)	(\$282,450)	(\$289,034)	(\$293,452)
57-Capital	(\$4,604)	\$0	(\$59,000)	\$0	(\$46,000)	(\$13,000)	\$0
59-Transfers Out	(\$4,125,191)	(\$2,021,144)	(\$1,500,000)	(\$1,125,000)	(\$1,630,000)	(\$1,000,000)	(\$500,000)
5-Expenses Total	(\$13,730,933)	(\$12,716,053)	(\$13,621,325)	(\$10,033,546)	(\$14,960,977)	(\$14,638,936)	(\$14,388,733)
20-Recreation Total	(\$1,782,658)	\$374,339	(\$693,816)	\$1,359,032	(\$968,196)	(\$387,662)	\$124,513
21-Special Recreation							
4-Revenues							
41-Taxes	\$250,677	\$353,304	\$473,620	\$468,009	\$606,950	\$606,950	\$606,950
47-Misc. Income			\$0		\$0	\$0	\$0
48-Interest Income	\$11,621	\$20,571	\$5,000	\$9,781	\$7,500	\$7,875	\$8,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$262,298	\$373,875	\$478,620	\$477,789	\$614,450	\$614,825	\$614,950
5-Expenses							
51-Salaries & Wages			\$0		\$0	\$0	\$0
52-Contractual Services			\$0		\$0	\$0	\$0
53-Supplies			\$0		\$0	\$0	\$0
57-Capital	(\$248,750)	(\$350,240)	(\$512,425)	(\$266,208)	(\$606,950)	(\$606,950)	(\$606,950)
5-Expenses Total	(\$248,750)	(\$350,240)	(\$512,425)	(\$266,208)	(\$606,950)	(\$606,950)	(\$606,950)
21-Special Recreation Total	\$13,548	\$23,635	(\$33,805)	\$211,582	\$7,500	\$7,875	\$8,000
22-Cosley Zoo							
4-Revenues							
41-Taxes	\$1,077,260	\$1,276,454	\$1,267,915	\$1,252,075	\$1,307,980	\$1,357,730	\$1,412,455
42-Charges for Services	\$566,247	\$609,175	\$670,098	\$435,717	\$667,334	\$680,171	\$687,034
44-Rentals	\$63,478	\$59,325	\$75,750	\$49,825	\$70,000	\$73,000	\$75,000
45-Product Sales	\$1,641	\$1,593	\$1,100	\$375	\$1,100	\$1,100	\$1,100
46-Grants & Donations	\$98,310	\$126,904	\$107,038	\$77,182	\$162,250	\$162,250	\$162,250
47-Misc. Income	\$1,326	\$941	\$0	\$1,185	\$600	\$600	\$600

Revenues by Source and Expenditures by Object for all Funds, by fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
48-Interest Income	\$76,288	\$92,879	\$10,000	\$52,763	\$25,000	\$26,250	\$27,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$1,884,550	\$2,167,271	\$2,131,900	\$1,869,123	\$2,234,263	\$2,301,101	\$2,365,439
5-Expenses							
51-Salaries & Wages	(\$1,152,670)	(\$1,252,988)	(\$1,324,175)	(\$973,766)	(\$1,373,184)	(\$1,425,792)	(\$1,473,642)
52-Contractual Services	(\$324,513)	(\$459,117)	(\$451,803)	(\$295,341)	(\$518,476)	(\$534,877)	(\$551,063)
53-Supplies	(\$203,276)	(\$170,723)	(\$240,407)	(\$118,503)	(\$224,557)	(\$223,139)	(\$226,020)
54-Other Charges	(\$49,485)	(\$53,434)	(\$96,599)	(\$42,981)	(\$88,402)	(\$85,296)	(\$87,349)
57-Capital	(\$1,210)	\$0	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$200,000)	(\$100,000)	(\$505,000)	(\$378,750)	(\$15,500)	(\$14,500)	(\$6,500)
5-Expenses Total	(\$1,931,154)	(\$2,036,262)	(\$2,617,985)	(\$1,809,341)	(\$2,220,120)	(\$2,283,603)	(\$2,344,574)
22-Cosley Zoo Total	(\$46,603)	\$131,009	(\$486,085)	\$59,782	\$14,143	\$17,498	\$20,865
23-Liability							
4-Revenues							
41-Taxes	\$542,700	\$661,021	\$822,888	\$814,456	\$746,887	\$881,394	\$919,694
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income	\$142	\$319	\$50	\$582	\$50	\$100	\$150
48-Interest Income	\$22,161	\$26,295	\$5,000	\$28,295	\$10,000	\$10,000	\$10,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$565,003	\$687,635	\$827,938	\$843,333	\$756,937	\$891,494	\$929,844
5-Expenses							
51-Salaries & Wages			\$0		\$0	\$0	\$0
52-Contractual Services	(\$501,643)	(\$611,385)	(\$726,633)	(\$468,325)	(\$784,168)	(\$821,314)	(\$860,299)
53-Supplies	(\$20,460)	(\$29,290)	(\$50,000)	(\$29,344)	(\$50,000)	(\$50,000)	(\$50,000)
54-Other Charges			\$0		\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$522,103)	(\$640,675)	(\$776,633)	(\$497,669)	(\$834,168)	(\$871,314)	(\$910,299)
23-Liability Total	\$42,900	\$46,960	\$51,305	\$345,664	(\$77,231)	\$20,180	\$19,545

Revenues by Source and Expenditures by Object for all Funds, by fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
24-Audit							
4-Revenues							
41-Taxes	\$43,416	\$14,246	\$34,182	\$36,468	\$35,646	\$51,485	\$47,102
47-Misc. Income			\$0		\$0	\$0	\$0
48-Interest Income	\$738	\$1,488	\$400	\$1,414	\$500	\$500	\$500
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$44,154	\$15,734	\$34,582	\$37,882	\$36,146	\$51,985	\$47,602
5-Expenses							
51-Salaries & Wages			(\$2,964)		\$0	\$0	\$0
52-Contractual Services	(\$27,000)	(\$27,700)	(\$39,100)	(\$30,770)	(\$43,800)	(\$48,590)	(\$47,265)
53-Supplies			\$0		\$0	\$0	\$0
54-Other Charges			\$0		\$0	\$0	\$0
5-Expenses Total	(\$27,000)	(\$27,700)	(\$42,064)	(\$30,770)	(\$43,800)	(\$48,590)	(\$47,265)
24-Audit Total	\$17,154	(\$11,966)	(\$7,482)	\$7,112	(\$7,654)	\$3,395	\$338
25-FICA							
4-Revenues							
41-Taxes	\$650,068	\$552,165	\$777,651	\$715,622	\$843,427	\$860,862	\$878,824
47-Misc. Income			\$0		\$0	\$0	\$0
48-Interest Income	\$14,121	\$38,614	\$5,000	\$30,496	\$5,000	\$8,000	\$8,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$664,189	\$590,778	\$782,651	\$746,118	\$848,427	\$868,862	\$886,824
5-Expenses							
52-Contractual Services	(\$664,335)	(\$734,869)	(\$781,013)	(\$606,838)	(\$818,658)	(\$839,870)	(\$858,354)
5-Expenses Total	(\$664,335)	(\$734,869)	(\$781,013)	(\$606,838)	(\$818,658)	(\$839,870)	(\$858,354)
25-FICA Total	(\$146)	(\$144,091)	\$1,638	\$139,280	\$29,769	\$28,992	\$28,470
26-IMRF							
4-Revenues							
41-Taxes	\$362,437	\$261,543	\$593,598	\$533,281	\$612,151	\$610,371	\$640,262
47-Misc. Income			\$0		\$0	\$0	\$0
48-Interest Income	\$12,316	\$38,216	\$8,000	\$23,542	\$8,000	\$8,000	\$8,000

Revenues by Source and Expenditures by Object for all Funds, by fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
4-Revenues Total	\$374,753	\$299,760	\$601,598	\$556,823	\$620,151	\$618,371	\$648,262
5-Expenses							
52-Contractual Services	(\$439,075)	(\$471,300)	(\$609,343)	(\$416,030)	(\$635,348)	(\$617,609)	(\$631,584)
5-Expenses Total	(\$439,075)	(\$471,300)	(\$609,343)	(\$416,030)	(\$635,348)	(\$617,609)	(\$631,584)
26-IMRF Total	(\$64,322)	(\$171,540)	(\$7,745)	\$140,792	(\$15,197)	\$762	\$16,678
30-Debt Service							
4-Revenues							
41-Taxes	\$2,617,581	\$2,748,460	\$2,841,909	\$2,841,909	\$2,924,323	\$2,968,189	\$3,012,712
43-Debt Proceeds			\$0		\$0	\$0	\$0
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income			\$0		\$0	\$0	\$0
48-Interest Income	\$69,892	\$77,425	\$10,000	\$48,030	\$10,000	\$10,500	\$11,000
49-Transfers In	\$90,950	\$81,200	\$70,950	\$70,950	\$60,325	\$42,450	\$23,700
4-Revenues Total	\$2,778,423	\$2,907,086	\$2,922,859	\$2,960,889	\$2,994,648	\$3,021,139	\$3,047,412
5-Expenses							
52-Contractual Services	(\$1,280,472)	(\$1,294,332)	(\$1,306,141)	(\$89,500)	(\$1,554,835)	(\$933,117)	(\$929,484)
54-Other Charges			\$0		\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0
59-Transfers Out	(\$1,547,028)	(\$1,632,497)	(\$1,684,290)	\$0	(\$2,095,146)	(\$2,121,177)	(\$2,152,438)
5-Expenses Total	(\$2,827,500)	(\$2,926,829)	(\$2,990,431)	(\$89,500)	(\$3,649,981)	(\$3,054,294)	(\$3,081,922)
30-Debt Service Total	(\$49,077)	(\$19,744)	(\$67,572)	\$2,871,389	(\$655,333)	(\$33,155)	(\$34,510)
40-Capital Projects							
4-Revenues							
41-Taxes			\$0		\$0	\$0	\$0
42-Charges for Services			\$0		\$0	\$0	\$0
43-Debt Proceeds			\$0		\$0	\$0	\$0
44-Rentals	\$32,024	\$32,024	\$32,024	\$32,024	\$32,024	\$33,000	\$34,000
45-Product Sales	\$28,600	\$32,300	\$25,000	\$22,000	\$25,000	\$25,000	\$25,000
46-Grants & Donations	\$871,288	\$3,610,323	\$5,178,900	\$1,528,386	\$3,169,750	\$2,059,000	\$59,000
47-Misc. Income	\$681	\$28,274	\$1,000	\$1,339	\$2,500	\$3,000	\$4,500

Revenues by Source and Expenditures by Object for all Funds, by fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
48-Interest Income	\$197,516	\$465,105	\$150,000	\$289,513	\$150,000	\$160,000	\$165,000
49-Transfers In	\$8,762,219	\$4,703,641	\$5,074,790	\$1,871,500	\$4,191,496	\$3,275,177	\$2,758,938
4-Revenues Total	\$9,892,328	\$8,871,667	\$10,461,714	\$3,744,762	\$7,570,770	\$5,555,177	\$3,046,438
5-Expenses							
51-Salaries & Wages	(\$191,259)	(\$205,572)	(\$217,378)	(\$163,400)	(\$223,720)	(\$230,570)	(\$206,600)
52-Contractual Services	(\$121,206)	(\$943,310)	(\$295,765)	(\$229,809)	(\$186,872)	(\$168,751)	(\$170,687)
53-Supplies	(\$712,444)	(\$424,180)	(\$494,212)	(\$170,328)	(\$362,625)	(\$285,126)	(\$247,626)
54-Other Charges	(\$4,915)	(\$5,909)	(\$13,300)	(\$2,848)	(\$13,300)	(\$13,300)	(\$13,300)
57-Capital	(\$6,797,400)	(\$6,256,369)	(\$13,594,431)	(\$2,582,371)	(\$12,495,913)	(\$7,729,000)	(\$3,623,000)
59-Transfers Out	(\$90,950)	(\$81,200)	(\$70,950)	(\$70,950)	(\$60,325)	(\$42,450)	(\$23,700)
5-Expenses Total	(\$7,918,175)	(\$7,916,541)	(\$14,686,036)	(\$3,219,705)	(\$13,342,755)	(\$8,469,197)	(\$4,284,912)
40-Capital Projects Total	\$1,974,153	\$955,126	(\$4,224,322)	\$525,057	(\$5,771,985)	(\$2,914,020)	(\$1,238,474)
60-Golf Fund							
4-Revenues							
41-Taxes			\$0		\$0	\$0	\$0
42-Charges for Services	\$3,148,732	\$3,448,347	\$3,115,500	\$2,991,460	\$3,533,200	\$3,687,200	\$3,793,200
44-Rentals	\$651,074	\$648,046	\$652,750	\$557,707	\$653,000	\$655,000	\$665,000
45-Product Sales	\$5,477,565	\$5,778,705	\$6,681,000	\$4,172,540	\$6,498,000	\$6,513,000	\$6,527,000
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income	\$56,641	\$24,375	\$45,000	\$36,003	\$22,000	\$25,000	\$24,500
48-Interest Income	\$136,188	\$235,642	\$50,000	\$123,137	\$150,000	\$160,000	\$165,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$9,470,201	\$10,135,115	\$10,544,250	\$7,880,848	\$10,856,200	\$11,040,200	\$11,174,700
5-Expenses							
51-Salaries & Wages	(\$3,993,990)	(\$4,429,868)	(\$4,516,537)	(\$2,992,066)	(\$4,733,199)	(\$4,861,811)	(\$4,978,571)
52-Contractual Services	(\$1,790,592)	(\$1,837,730)	(\$2,412,798)	(\$1,495,578)	(\$2,547,948)	(\$2,643,645)	(\$2,721,937)
53-Supplies	(\$2,205,985)	(\$2,320,815)	(\$2,774,296)	(\$1,719,057)	(\$2,422,162)	(\$2,454,985)	(\$2,471,430)
54-Other Charges	(\$215,033)	(\$231,854)	(\$334,155)	(\$177,327)	(\$344,664)	(\$352,328)	(\$370,996)
57-Capital	(\$584,609)	(\$567,894)	(\$977,369)	(\$37,500)	(\$3,542,138)	(\$1,681,138)	(\$1,892,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$37,500)	(\$78,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$8,840,208)	(\$9,438,161)	(\$11,065,154)	(\$6,459,029)	(\$13,668,110)	(\$12,043,906)	(\$12,484,934)
60-Golf Fund Total	\$629,992	\$696,954	(\$520,904)	\$1,421,820	(\$2,811,910)	(\$1,003,706)	(\$1,310,234)

Revenues by Source and Expenditures by Object for all Funds, by fund

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
70-Information Technology							
4-Revenues							
42-Charges for Services	\$510,925	\$486,396	\$605,339	\$454,004	\$662,994	\$639,154	\$661,220
43-Debt Proceeds			\$0		\$0	\$0	\$0
47-Misc. Income	\$79	\$49	\$50	\$211	\$100	\$200	\$200
48-Interest Income			\$0		\$0	\$0	\$0
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$511,003	\$486,445	\$605,389	\$454,215	\$663,094	\$639,354	\$661,420
5-Expenses							
52-Contractual Services	(\$416,556)	(\$416,463)	(\$500,377)	(\$323,558)	(\$571,793)	(\$551,962)	(\$560,966)
53-Supplies	(\$94,447)	(\$69,982)	(\$105,263)	(\$48,971)	(\$91,501)	(\$87,498)	(\$100,566)
57-Capital	(\$2,468)	(\$1,234)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$513,471)	(\$487,679)	(\$605,639)	(\$372,530)	(\$663,294)	(\$639,460)	(\$661,532)
70-Information Technology Total	(\$2,468)	(\$1,234)	(\$250)	\$81,685	(\$200)	(\$106)	(\$112)
75-Health Insurance							
4-Revenues							
42-Charges for Services	\$1,651,737	\$1,881,198	\$2,145,840	\$1,585,291	\$2,555,461	\$2,631,502	\$2,709,818
47-Misc. Income	\$154,250	\$188,201	\$213,758	\$148,412	\$214,695	\$221,136	\$227,770
48-Interest Income	(\$4)	\$39	\$500	\$13	\$150	\$150	\$200
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$1,805,983	\$2,069,439	\$2,360,098	\$1,733,717	\$2,770,306	\$2,852,788	\$2,937,789
5-Expenses							
52-Contractual Services	(\$1,806,005)	(\$2,069,507)	(\$2,360,598)	(\$1,764,325)	(\$2,771,156)	(\$2,853,668)	(\$2,938,649)
5-Expenses Total	(\$1,806,005)	(\$2,069,507)	(\$2,360,598)	(\$1,764,325)	(\$2,771,156)	(\$2,853,668)	(\$2,938,649)
75-Health Insurance Total	(\$22)	(\$68)	(\$500)	(\$30,608)	(\$850)	(\$880)	(\$861)
Grand Total	(\$461,651)	\$2,257,287	(\$7,210,998)	\$8,267,571	(\$11,211,507)	(\$5,041,213)	(\$2,566,175)

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
10-General							
4-Revenues							
41-Taxes	\$5,074,989	\$5,240,867	\$5,105,584	\$5,032,613	\$5,279,946	\$5,365,714	\$5,512,626
42-Charges for Services	\$422,549	\$312,907	\$265,491	\$314,328	\$323,497	\$327,295	\$331,103
43-Bond Proceeds			\$0		\$0	\$0	\$0
44-Rentals	\$46,107	\$51,504	\$54,556	\$31,099	\$19,805	\$21,018	\$21,988
45-Product Sales	\$76,618	\$76,103	\$53,500	\$83,660	\$55,200	\$55,424	\$55,648
46-Grants and Donations	\$174,908	\$174,903	\$186,281	\$134,433	\$189,745	\$195,593	\$201,528
47-Miscellaneous Income	\$266,795	\$23,787	\$7,500	\$38,233	\$8,500	\$8,700	\$8,800
48-Interest Income	\$146,648	\$276,721	\$85,000	\$146,740	\$100,000	\$105,000	\$110,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$6,208,615	\$6,156,792	\$5,757,912	\$5,781,106	\$5,976,692	\$6,078,744	\$6,241,694
5-Expenses							
51-Full Time Salary & Wages	(\$2,114,709)	(\$2,275,546)	(\$2,354,821)	(\$1,751,860)	(\$2,551,172)	(\$2,626,085)	(\$2,701,904)
51-Part Time Wages	(\$355,634)	(\$450,589)	(\$630,226)	(\$436,411)	(\$620,896)	(\$631,294)	(\$635,397)
52-Computer Services	(\$131,420)	(\$114,763)	(\$151,487)	(\$113,615)	(\$175,857)	(\$171,128)	(\$174,938)
52-Contractual Services	(\$490,880)	(\$501,045)	(\$687,089)	(\$451,278)	(\$766,732)	(\$773,097)	(\$782,788)
52-Health & Life Insurance	(\$493,603)	(\$565,732)	(\$644,122)	(\$483,091)	(\$738,406)	(\$760,352)	(\$782,954)
52-Utilities	(\$157,580)	(\$165,588)	(\$213,696)	(\$139,957)	(\$266,590)	(\$276,907)	(\$286,581)
53-Supplies	(\$446,290)	(\$431,792)	(\$532,810)	(\$346,106)	(\$562,343)	(\$576,065)	(\$552,062)
54-Other Charges	(\$184,133)	(\$131,685)	(\$220,620)	(\$110,516)	(\$240,210)	(\$251,601)	(\$258,848)
57-Capital	(\$188,469)	(\$242,146)	(\$884,000)	(\$483,036)	(\$636,000)	(\$717,600)	(\$216,615)
59-Transfers Out	(\$2,840,000)	(\$900,000)	(\$660,500)	(\$330,250)	(\$372,850)	(\$75,000)	(\$50,000)
5-Expenses Total	(\$7,402,717)	(\$5,778,886)	(\$6,979,371)	(\$4,646,122)	(\$6,931,055)	(\$6,859,129)	(\$6,442,087)
10-General Total	(\$1,194,102)	\$377,906	(\$1,221,459)	\$1,134,984	(\$954,363)	(\$780,385)	(\$200,393)
20-Recreation							
4-Revenues							
41-Taxes	\$5,022,691	\$5,191,294	\$5,051,812	\$4,983,989	\$5,230,696	\$5,316,465	\$5,463,377
42-Charges for Services	\$6,272,583	\$7,075,043	\$7,322,599	\$5,785,690	\$8,291,486	\$8,455,259	\$8,561,711
44-Rentals	\$181,676	\$162,683	\$165,761	\$121,528	\$136,361	\$138,010	\$139,482
45-Product Sales	\$202,651	\$191,302	\$200,237	\$203,734	\$194,139	\$196,223	\$198,136

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
46-Grants and Donations	\$17,206	\$16,107	\$15,100	\$20,478	\$16,100	\$16,100	\$16,100
47-Miscellaneous Income	\$20,120	\$35,702	\$22,000	\$31,957	\$24,000	\$24,218	\$24,438
48-Interest Income	\$231,348	\$418,260	\$150,000	\$245,202	\$100,000	\$105,000	\$110,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$11,948,275	\$13,090,392	\$12,927,509	\$11,392,578	\$13,992,782	\$14,251,274	\$14,513,246
5-Expenses							
51-Full Time Salary & Wages	(\$2,562,920)	(\$2,688,293)	(\$2,710,402)	(\$2,019,248)	(\$2,788,632)	(\$2,875,723)	(\$2,960,284)
51-Part Time Wages	(\$2,303,602)	(\$2,664,543)	(\$2,959,456)	(\$2,512,920)	(\$3,160,176)	(\$3,212,611)	(\$3,267,570)
52-Computer Services	(\$148,137)	(\$141,068)	(\$167,066)	(\$125,299)	(\$186,182)	(\$179,146)	(\$181,930)
52-Contractual Services	(\$2,285,703)	(\$2,650,996)	(\$2,998,929)	(\$2,077,763)	(\$3,342,367)	(\$3,388,549)	(\$3,442,086)
52-Health & Life Insurance	(\$539,789)	(\$626,463)	(\$620,679)	(\$465,509)	(\$789,301)	(\$812,715)	(\$836,830)
52-Utilities	(\$647,552)	(\$726,811)	(\$939,790)	(\$616,370)	(\$1,168,675)	(\$1,251,640)	(\$1,303,488)
53-Supplies	(\$950,710)	(\$990,284)	(\$1,411,395)	(\$906,588)	(\$1,567,195)	(\$1,616,520)	(\$1,603,093)
54-Other Charges	(\$162,727)	(\$206,451)	(\$254,609)	(\$184,849)	(\$282,450)	(\$289,034)	(\$293,452)
57-Capital	(\$4,604)	\$0	(\$59,000)	\$0	(\$46,000)	(\$13,000)	\$0
59-Transfers Out	(\$4,125,191)	(\$2,021,144)	(\$1,500,000)	(\$1,125,000)	(\$1,630,000)	(\$1,000,000)	(\$500,000)
5-Expenses Total	(\$13,730,933)	(\$12,716,053)	(\$13,621,325)	(\$10,033,546)	(\$14,960,977)	(\$14,638,936)	(\$14,388,733)
20-Recreation Total	(\$1,782,658)	\$374,339	(\$693,816)	\$1,359,032	(\$968,196)	(\$387,662)	\$124,513
21-Special Recreation							
4-Revenues							
41-Taxes	\$250,677	\$353,304	\$473,620	\$468,009	\$606,950	\$606,950	\$606,950
47-Miscellaneous Income			\$0		\$0	\$0	\$0
48-Interest Income	\$11,621	\$20,571	\$5,000	\$9,781	\$7,500	\$7,875	\$8,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$262,298	\$373,875	\$478,620	\$477,789	\$614,450	\$614,825	\$614,950
5-Expenses							
51-Full Time Salary & Wages			\$0		\$0	\$0	\$0
52-Contractual Services			\$0		\$0	\$0	\$0
53-Supplies			\$0		\$0	\$0	\$0
57-Capital	(\$248,750)	(\$350,240)	(\$512,425)	(\$266,208)	(\$606,950)	(\$606,950)	(\$606,950)
5-Expenses Total	(\$248,750)	(\$350,240)	(\$512,425)	(\$266,208)	(\$606,950)	(\$606,950)	(\$606,950)
21-Special Recreation Total	\$13,548	\$23,635	(\$33,805)	\$211,582	\$7,500	\$7,875	\$8,000

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
22-Cosley Zoo							
4-Revenues							
41-Taxes	\$1,077,260	\$1,276,454	\$1,267,915	\$1,252,075	\$1,307,980	\$1,357,730	\$1,412,455
42-Charges for Services	\$566,247	\$609,175	\$670,098	\$435,717	\$667,334	\$680,171	\$687,034
44-Rentals	\$63,478	\$59,325	\$75,750	\$49,825	\$70,000	\$73,000	\$75,000
45-Product Sales	\$1,641	\$1,593	\$1,100	\$375	\$1,100	\$1,100	\$1,100
46-Grants and Donations	\$98,310	\$126,904	\$107,038	\$77,182	\$162,250	\$162,250	\$162,250
47-Miscellaneous Income	\$1,326	\$941	\$0	\$1,185	\$600	\$600	\$600
48-Interest Income	\$76,288	\$92,879	\$10,000	\$52,763	\$25,000	\$26,250	\$27,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$1,884,550	\$2,167,271	\$2,131,900	\$1,869,123	\$2,234,263	\$2,301,101	\$2,365,439
5-Expenses							
51-Full Time Salary & Wages	(\$760,269)	(\$774,764)	(\$793,550)	(\$620,850)	(\$811,758)	(\$835,824)	(\$860,612)
51-Part Time Wages	(\$392,402)	(\$478,224)	(\$530,625)	(\$352,917)	(\$561,427)	(\$589,968)	(\$613,030)
52-Computer Services	(\$38,882)	(\$41,283)	(\$51,602)	(\$38,702)	(\$61,632)	(\$58,967)	(\$59,799)
52-Contractual Services	(\$50,470)	(\$143,447)	(\$89,144)	(\$32,595)	(\$76,967)	(\$79,481)	(\$81,960)
52-Health & Life Insurance	(\$164,449)	(\$195,984)	(\$213,777)	(\$160,333)	(\$249,867)	(\$257,291)	(\$264,937)
52-Utilities	(\$70,712)	(\$78,402)	(\$97,280)	(\$63,711)	(\$130,010)	(\$139,138)	(\$144,366)
53-Supplies	(\$203,276)	(\$170,723)	(\$240,407)	(\$118,503)	(\$224,557)	(\$223,139)	(\$226,020)
54-Other Charges	(\$49,485)	(\$53,434)	(\$96,599)	(\$42,981)	(\$88,402)	(\$85,296)	(\$87,349)
57-Capital	(\$1,210)	\$0	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$200,000)	(\$100,000)	(\$505,000)	(\$378,750)	(\$15,500)	(\$14,500)	(\$6,500)
5-Expenses Total	(\$1,931,154)	(\$2,036,262)	(\$2,617,985)	(\$1,809,341)	(\$2,220,120)	(\$2,283,603)	(\$2,344,574)
22-Cosley Zoo Total	(\$46,603)	\$131,009	(\$486,085)	\$59,782	\$14,143	\$17,498	\$20,865
23-Liability							
4-Revenues							
41-Taxes	\$542,700	\$661,021	\$822,888	\$814,456	\$746,887	\$881,394	\$919,694
46-Grants and Donations			\$0		\$0	\$0	\$0
47-Miscellaneous Income	\$142	\$319	\$50	\$582	\$50	\$100	\$150
48-Interest Income	\$22,161	\$26,295	\$5,000	\$28,295	\$10,000	\$10,000	\$10,000

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$565,003	\$687,635	\$827,938	\$843,333	\$756,937	\$891,494	\$929,844
5-Expenses							
51-Full Time Salary & Wages			\$0		\$0	\$0	\$0
51-Part Time Wages			\$0		\$0	\$0	\$0
52-Contractual Services	(\$501,643)	(\$611,385)	(\$726,633)	(\$468,325)	(\$784,168)	(\$821,314)	(\$860,299)
53-Supplies	(\$20,460)	(\$29,290)	(\$50,000)	(\$29,344)	(\$50,000)	(\$50,000)	(\$50,000)
54-Other Charges			\$0		\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$522,103)	(\$640,675)	(\$776,633)	(\$497,669)	(\$834,168)	(\$871,314)	(\$910,299)
23-Liability Total	\$42,900	\$46,960	\$51,305	\$345,664	(\$77,231)	\$20,180	\$19,545
24-Audit							
4-Revenues							
41-Taxes	\$43,416	\$14,246	\$34,182	\$36,468	\$35,646	\$51,485	\$47,102
47-Miscellaneous Income			\$0		\$0	\$0	\$0
48-Interest Income	\$738	\$1,488	\$400	\$1,414	\$500	\$500	\$500
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$44,154	\$15,734	\$34,582	\$37,882	\$36,146	\$51,985	\$47,602
5-Expenses							
51-Part Time Wages			(\$2,964)		\$0	\$0	\$0
52-Contractual Services	(\$27,000)	(\$27,700)	(\$39,100)	(\$30,770)	(\$43,800)	(\$48,590)	(\$47,265)
53-Supplies			\$0		\$0	\$0	\$0
54-Other Charges			\$0		\$0	\$0	\$0
5-Expenses Total	(\$27,000)	(\$27,700)	(\$42,064)	(\$30,770)	(\$43,800)	(\$48,590)	(\$47,265)
24-Audit Total	\$17,154	(\$11,966)	(\$7,482)	\$7,112	(\$7,654)	\$3,395	\$338
25-FICA							
4-Revenues							
41-Taxes	\$650,068	\$552,165	\$777,651	\$715,622	\$843,427	\$860,862	\$878,824
47-Miscellaneous Income			\$0		\$0	\$0	\$0

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
48-Interest Income	\$14,121	\$38,614	\$5,000	\$30,496	\$5,000	\$8,000	\$8,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$664,189	\$590,778	\$782,651	\$746,118	\$848,427	\$868,862	\$886,824
5-Expenses							
52-Contractual Services	(\$664,335)	(\$734,869)	(\$781,013)	(\$606,838)	(\$818,658)	(\$839,870)	(\$858,354)
5-Expenses Total	(\$664,335)	(\$734,869)	(\$781,013)	(\$606,838)	(\$818,658)	(\$839,870)	(\$858,354)
25-FICA Total	(\$146)	(\$144,091)	\$1,638	\$139,280	\$29,769	\$28,992	\$28,470
26-IMRF							
4-Revenues							
41-Taxes	\$362,437	\$261,543	\$593,598	\$533,281	\$612,151	\$610,371	\$640,262
47-Miscellaneous Income			\$0		\$0	\$0	\$0
48-Interest Income	\$12,316	\$38,216	\$8,000	\$23,542	\$8,000	\$8,000	\$8,000
4-Revenues Total	\$374,753	\$299,760	\$601,598	\$556,823	\$620,151	\$618,371	\$648,262
5-Expenses							
52-Contractual Services	(\$439,075)	(\$471,300)	(\$609,343)	(\$416,030)	(\$635,348)	(\$617,609)	(\$631,584)
5-Expenses Total	(\$439,075)	(\$471,300)	(\$609,343)	(\$416,030)	(\$635,348)	(\$617,609)	(\$631,584)
26-IMRF Total	(\$64,322)	(\$171,540)	(\$7,745)	\$140,792	(\$15,197)	\$762	\$16,678
30-Debt Service							
4-Revenues							
41-Taxes	\$2,617,581	\$2,748,460	\$2,841,909	\$2,841,909	\$2,924,323	\$2,968,189	\$3,012,712
43-Bond Proceeds			\$0		\$0	\$0	\$0
46-Grants and Donations			\$0		\$0	\$0	\$0
47-Miscellaneous Income			\$0		\$0	\$0	\$0
48-Interest Income	\$69,892	\$77,425	\$10,000	\$48,030	\$10,000	\$10,500	\$11,000
49-Transfers In	\$90,950	\$81,200	\$70,950	\$70,950	\$60,325	\$42,450	\$23,700
4-Revenues Total	\$2,778,423	\$2,907,086	\$2,922,859	\$2,960,889	\$2,994,648	\$3,021,139	\$3,047,412
5-Expenses							

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
52-Contractual Services	(\$1,280,472)	(\$1,294,332)	(\$1,306,141)	(\$89,500)	(\$1,554,835)	(\$933,117)	(\$929,484)
54-Other Charges			\$0		\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0
59-Transfers Out	(\$1,547,028)	(\$1,632,497)	(\$1,684,290)	\$0	(\$2,095,146)	(\$2,121,177)	(\$2,152,438)
5-Expenses Total	(\$2,827,500)	(\$2,926,829)	(\$2,990,431)	(\$89,500)	(\$3,649,981)	(\$3,054,294)	(\$3,081,922)
30-Debt Service Total	(\$49,077)	(\$19,744)	(\$67,572)	\$2,871,389	(\$655,333)	(\$33,155)	(\$34,510)
40-Capital Projects							
4-Revenues							
41-Taxes			\$0		\$0	\$0	\$0
42-Charges for Services			\$0		\$0	\$0	\$0
43-Bond Proceeds			\$0		\$0	\$0	\$0
44-Rentals	\$32,024	\$32,024	\$32,024	\$32,024	\$32,024	\$33,000	\$34,000
45-Product Sales	\$28,600	\$32,300	\$25,000	\$22,000	\$25,000	\$25,000	\$25,000
46-Grants and Donations	\$871,288	\$3,610,323	\$5,178,900	\$1,528,386	\$3,169,750	\$2,059,000	\$59,000
47-Miscellaneous Income	\$681	\$28,274	\$1,000	\$1,339	\$2,500	\$3,000	\$4,500
48-Interest Income	\$197,516	\$465,105	\$150,000	\$289,513	\$150,000	\$160,000	\$165,000
49-Transfers In	\$8,762,219	\$4,703,641	\$5,074,790	\$1,871,500	\$4,191,496	\$3,275,177	\$2,758,938
4-Revenues Total	\$9,892,328	\$8,871,667	\$10,461,714	\$3,744,762	\$7,570,770	\$5,555,177	\$3,046,438
5-Expenses							
51-Full Time Salary & Wages	(\$173,215)	(\$183,847)	(\$189,378)	(\$141,957)	(\$194,740)	(\$200,582)	(\$206,600)
51-Part Time Wages	(\$18,045)	(\$21,725)	(\$28,000)	(\$21,442)	(\$28,980)	(\$29,988)	\$0
52-Computer Services	(\$6,392)	(\$6,061)	(\$7,315)	(\$5,486)	(\$6,515)	(\$6,515)	(\$6,515)
52-Contractual Services	(\$72,747)	(\$890,384)	(\$237,795)	(\$186,545)	(\$116,500)	(\$96,500)	(\$96,500)
52-Health & Life Insurance	(\$40,958)	(\$45,751)	(\$49,325)	(\$36,994)	(\$62,627)	(\$64,491)	(\$66,411)
52-Utilities	(\$1,110)	(\$1,114)	(\$1,330)	(\$783)	(\$1,230)	(\$1,245)	(\$1,260)
53-Supplies	(\$712,444)	(\$424,180)	(\$494,212)	(\$170,328)	(\$362,625)	(\$285,126)	(\$247,626)
54-Other Charges	(\$4,915)	(\$5,909)	(\$13,300)	(\$2,848)	(\$13,300)	(\$13,300)	(\$13,300)
57-Capital	(\$6,797,400)	(\$6,256,369)	(\$13,594,431)	(\$2,582,371)	(\$12,495,913)	(\$7,729,000)	(\$3,623,000)
59-Transfers Out	(\$90,950)	(\$81,200)	(\$70,950)	(\$70,950)	(\$60,325)	(\$42,450)	(\$23,700)
5-Expenses Total	(\$7,918,175)	(\$7,916,541)	(\$14,686,036)	(\$3,219,705)	(\$13,342,755)	(\$8,469,197)	(\$4,284,912)

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
40-Capital Projects Total	\$1,974,153	\$955,126	(\$4,224,322)	\$525,057	(\$5,771,985)	(\$2,914,020)	(\$1,238,474)
60-Golf Fund							
4-Revenues							
41-Taxes			\$0		\$0	\$0	\$0
42-Charges for Services	\$3,148,732	\$3,448,347	\$3,115,500	\$2,991,460	\$3,533,200	\$3,687,200	\$3,793,200
44-Rentals	\$651,074	\$648,046	\$652,750	\$557,707	\$653,000	\$655,000	\$665,000
45-Product Sales	\$5,477,565	\$5,778,705	\$6,681,000	\$4,172,540	\$6,498,000	\$6,513,000	\$6,527,000
46-Grants and Donations			\$0		\$0	\$0	\$0
47-Miscellaneous Income	\$56,641	\$24,375	\$45,000	\$36,003	\$22,000	\$25,000	\$24,500
48-Interest Income	\$136,188	\$235,642	\$50,000	\$123,137	\$150,000	\$160,000	\$165,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$9,470,201	\$10,135,115	\$10,544,250	\$7,880,848	\$10,856,200	\$11,040,200	\$11,174,700
5-Expenses							
51-Full Time Salary & Wages	(\$2,139,412)	(\$2,414,202)	(\$2,338,957)	(\$1,410,520)	(\$2,386,973)	(\$2,462,557)	(\$2,535,259)
51-Part Time Wages	(\$1,854,578)	(\$2,015,665)	(\$2,177,580)	(\$1,581,546)	(\$2,346,225)	(\$2,399,253)	(\$2,443,312)
52-Computer Services	(\$98,606)	(\$91,406)	(\$122,606)	(\$91,955)	(\$141,307)	(\$135,900)	(\$137,473)
52-Contractual Services	(\$1,059,135)	(\$1,063,661)	(\$1,417,533)	(\$785,334)	(\$1,340,545)	(\$1,393,218)	(\$1,432,034)
52-Health & Life Insurance	(\$412,938)	(\$447,269)	(\$585,819)	(\$439,364)	(\$695,376)	(\$715,966)	(\$737,171)
52-Utilities	(\$219,913)	(\$235,395)	(\$286,840)	(\$178,925)	(\$370,720)	(\$398,561)	(\$415,259)
53-Supplies	(\$2,205,985)	(\$2,320,815)	(\$2,774,296)	(\$1,719,057)	(\$2,422,162)	(\$2,454,985)	(\$2,471,430)
54-Other Charges	(\$215,033)	(\$231,854)	(\$334,155)	(\$177,327)	(\$344,664)	(\$352,328)	(\$370,996)
57-Capital	(\$584,609)	(\$567,894)	(\$977,369)	(\$37,500)	(\$3,542,138)	(\$1,681,138)	(\$1,892,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$37,500)	(\$78,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$8,840,208)	(\$9,438,161)	(\$11,065,154)	(\$6,459,029)	(\$13,668,110)	(\$12,043,906)	(\$12,484,934)
60-Golf Fund Total	\$629,992	\$696,954	(\$520,904)	\$1,421,820	(\$2,811,910)	(\$1,003,706)	(\$1,310,234)
70-Information Technology							
4-Revenues							
42-Charges for Services	\$510,925	\$486,396	\$605,339	\$454,004	\$662,994	\$639,154	\$661,220
43-Bond Proceeds			\$0		\$0	\$0	\$0
47-Miscellaneous Income	\$79	\$49	\$50	\$211	\$100	\$200	\$200
48-Interest Income			\$0		\$0	\$0	\$0

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$511,003	\$486,445	\$605,389	\$454,215	\$663,094	\$639,354	\$661,420
5-Expenses							
52-Computer Services	(\$416,346)	(\$416,251)	(\$500,077)	(\$323,417)	(\$571,493)	(\$551,656)	(\$560,654)
52-Contractual Services			\$0		\$0	\$0	\$0
52-Utilities	(\$210)	(\$211)	(\$300)	(\$141)	(\$300)	(\$306)	(\$312)
53-Supplies	(\$94,447)	(\$69,982)	(\$105,263)	(\$48,971)	(\$91,501)	(\$87,498)	(\$100,566)
57-Capital	(\$2,468)	(\$1,234)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$513,471)	(\$487,679)	(\$605,639)	(\$372,530)	(\$663,294)	(\$639,460)	(\$661,532)
70-Information Technology Total	(\$2,468)	(\$1,234)	(\$250)	\$81,685	(\$200)	(\$106)	(\$112)
75-Health Insurance							
4-Revenues							
42-Charges for Services	\$1,651,737	\$1,881,198	\$2,145,840	\$1,585,291	\$2,555,461	\$2,631,502	\$2,709,818
47-Miscellaneous Income	\$154,250	\$188,201	\$213,758	\$148,412	\$214,695	\$221,136	\$227,770
48-Interest Income	(\$4)	\$39	\$500	\$13	\$150	\$150	\$200
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$1,805,983	\$2,069,439	\$2,360,098	\$1,733,717	\$2,770,306	\$2,852,788	\$2,937,789
5-Expenses							
52-Contractual Services	(\$770)	(\$821)	(\$1,000)	(\$721)	(\$1,000)	(\$1,030)	(\$1,061)
52-Health & Life Insurance	(\$1,805,236)	(\$2,068,686)	(\$2,359,598)	(\$1,763,605)	(\$2,770,156)	(\$2,852,638)	(\$2,937,589)
5-Expenses Total	(\$1,806,005)	(\$2,069,507)	(\$2,360,598)	(\$1,764,325)	(\$2,771,156)	(\$2,853,668)	(\$2,938,649)
75-Health Insurance Total	(\$22)	(\$68)	(\$500)	(\$30,608)	(\$850)	(\$880)	(\$861)
Grand Total	(\$461,651)	\$2,257,287	(\$7,210,998)	\$8,267,571	(\$11,211,507)	(\$5,041,213)	(\$2,566,175)

Special Events

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
1900-Special Events-Miscellaneous							
4-Revenues							
42-Charges for Services	\$7,750	\$6,807	\$3,000	\$0	\$3,000	\$3,000	\$3,000
45-Product Sales			\$0		\$0	\$0	\$0
4-Revenues Total	\$7,750	\$6,807	\$3,000	\$0	\$3,000	\$3,000	\$3,000
5-Expenses							
51-Salaries & Wages	(\$1,344)	(\$1,505)	(\$1,750)	(\$997)	(\$2,500)	(\$2,500)	(\$2,500)
52-Contractual Services	(\$4,528)	(\$7,490)	(\$14,500)	(\$4,713)	(\$14,500)	(\$14,663)	(\$14,829)
53-Supplies	(\$823)	(\$2,318)	(\$3,000)	(\$1,472)	(\$5,000)	(\$5,000)	(\$5,000)
5-Expenses Total	(\$6,695)	(\$11,314)	(\$19,250)	(\$7,182)	(\$22,000)	(\$22,163)	(\$22,329)
1900-Special Events-Miscellaneous Total	\$1,055	(\$4,506)	(\$16,250)	(\$7,182)	(\$19,000)	(\$19,163)	(\$19,329)
1902-4th of July							
4-Revenues							
42-Charges for Services	\$39,140	\$48,290	\$43,500	\$49,325	\$101,500	\$101,500	\$101,500
45-Product Sales	\$0	\$205	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$39,140	\$48,495	\$43,500	\$49,325	\$101,500	\$101,500	\$101,500
5-Expenses							
51-Salaries & Wages	(\$6,889)	(\$9,076)	(\$12,500)	(\$7,746)	(\$18,000)	(\$18,000)	(\$18,000)
52-Contractual Services	(\$37,394)	(\$29,699)	(\$50,000)	(\$79,968)	(\$125,000)	(\$125,000)	(\$125,000)
53-Supplies	(\$3,930)	(\$3,478)	(\$11,000)	(\$3,765)	(\$15,000)	(\$15,000)	(\$15,000)
5-Expenses Total	(\$48,214)	(\$42,253)	(\$73,500)	(\$91,479)	(\$158,000)	(\$158,000)	(\$158,000)
1902-4th of July Total	(\$9,074)	\$6,242	(\$30,000)	(\$42,154)	(\$56,500)	(\$56,500)	(\$56,500)
1905-Cream Of Wheaton							
4-Revenues							
42-Charges for Services	\$129,447	\$120,108	\$128,000	\$126,387	\$128,000	\$128,000	\$128,000
45-Product Sales	\$55,532	\$54,342	\$54,000	\$61,023	\$54,000	\$54,000	\$54,000
4-Revenues Total	\$184,979	\$174,450	\$182,000	\$187,410	\$182,000	\$182,000	\$182,000
5-Expenses							
51-Salaries & Wages	(\$30,453)	(\$28,984)	(\$43,000)	(\$37,439)	(\$49,500)	(\$49,500)	(\$49,500)
52-Contractual Services	(\$89,012)	(\$80,730)	(\$110,000)	(\$57,512)	(\$110,000)	(\$110,000)	(\$110,000)
53-Supplies	(\$19,335)	(\$29,495)	(\$50,150)	(\$34,395)	(\$50,125)	(\$50,128)	(\$50,130)
5-Expenses Total	(\$138,800)	(\$139,209)	(\$203,150)	(\$129,346)	(\$209,625)	(\$209,628)	(\$209,630)
1905-Cream Of Wheaton Total	\$46,180	\$35,240	(\$21,150)	\$58,064	(\$27,625)	(\$27,628)	(\$27,630)
1906-Summer Concerts							
4-Revenues							
42-Charges for Services	\$161,497	\$133,056	\$84,000	\$157,201	\$90,000	\$90,000	\$90,000
45-Product Sales	\$60,529	\$65,433	\$50,000	\$79,506	\$52,000	\$52,000	\$52,000

Special Events

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
4-Revenues Total	\$222,025	\$198,489	\$134,000	\$236,707	\$142,000	\$142,000	\$142,000
5-Expenses							
51-Salaries & Wages	(\$12,424)	(\$25,007)	(\$30,000)	(\$9,519)	(\$35,000)	(\$35,000)	(\$35,000)
52-Contractual Services	(\$107,959)	(\$142,376)	(\$166,700)	(\$165,024)	(\$228,900)	(\$228,978)	(\$229,058)
53-Supplies	(\$20,456)	(\$24,594)	(\$50,000)	(\$34,883)	(\$52,000)	(\$52,000)	(\$52,000)
54-Other Charges	(\$32,104)	(\$13,778)	(\$30,000)	(\$1,192)	(\$30,000)	(\$30,000)	(\$30,000)
5-Expenses Total	(\$172,944)	(\$205,755)	(\$276,700)	(\$210,618)	(\$345,900)	(\$345,978)	(\$346,058)
1906-Summer Concerts Total	\$49,081	(\$7,266)	(\$142,700)	\$26,089	(\$203,900)	(\$203,978)	(\$204,058)
1907-Shakespeare Event							
4-Revenues							
42-Charges for Services	\$15,000	\$4,273	\$7,500	\$6,500	\$6,500	\$6,500	\$6,500
45-Product Sales	\$640	\$831	\$0	\$2,321	\$0	\$0	\$0
46-Grants & Donations			\$0		\$0	\$0	\$0
4-Revenues Total	\$15,640	\$5,104	\$7,500	\$8,821	\$6,500	\$6,500	\$6,500
5-Expenses							
51-Salaries & Wages	\$0	(\$584)	(\$5,000)	(\$645)	(\$7,250)	(\$7,250)	(\$7,250)
52-Contractual Services	(\$17,994)	(\$19,932)	(\$22,000)	(\$13,166)	(\$24,000)	(\$24,000)	(\$24,000)
53-Supplies	(\$1,567)	(\$1,420)	(\$2,000)	(\$1,037)	(\$2,500)	(\$2,500)	(\$2,500)
54-Other Charges			\$0		\$0	\$0	\$0
5-Expenses Total	(\$19,560)	(\$21,936)	(\$29,000)	(\$14,849)	(\$33,750)	(\$33,750)	(\$33,750)
1907-Shakespeare Event Total	(\$3,921)	(\$16,833)	(\$21,500)	(\$6,029)	(\$27,250)	(\$27,250)	(\$27,250)
1908-Fun Run Event							
4-Revenues							
42-Charges for Services	\$44,835	\$43,323	\$39,500	\$35,825	\$31,500	\$31,520	\$31,540
45-Product Sales			\$0		\$0	\$0	\$0
4-Revenues Total	\$44,835	\$43,323	\$39,500	\$35,825	\$31,500	\$31,520	\$31,540
5-Expenses							
51-Salaries & Wages	(\$2,541)	(\$4,272)	(\$6,000)	(\$3,930)	(\$7,250)	(\$7,250)	(\$7,250)
52-Contractual Services	(\$7,959)	(\$5,371)	(\$9,000)	(\$4,661)	(\$9,000)	(\$9,000)	(\$9,000)
53-Supplies	(\$9,216)	(\$5,816)	(\$17,000)	(\$5,080)	(\$17,000)	(\$17,000)	(\$17,000)
54-Other Charges	(\$22,310)	(\$24,569)	(\$24,000)	\$0	(\$24,000)	(\$24,000)	(\$24,000)
5-Expenses Total	(\$42,026)	(\$40,028)	(\$56,000)	(\$13,670)	(\$57,250)	(\$57,250)	(\$57,250)
1908-Fun Run Event Total	\$2,810	\$3,296	(\$16,500)	\$22,155	(\$25,750)	(\$25,730)	(\$25,710)

Special Events

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
1925-Reindeer Run							
4-Revenues							
42-Charges for Services	\$54,519	\$56,900	\$55,000	\$13,392	\$62,000	\$62,818	\$63,648
45-Product Sales			\$0		\$0	\$0	\$0
4-Revenues Total	\$54,519	\$56,900	\$55,000	\$13,392	\$62,000	\$62,818	\$63,648
5-Expenses							
51-Salaries & Wages	(\$3,080)	(\$3,341)	(\$2,000)	\$0	(\$3,500)	(\$3,546)	(\$3,593)
52-Contractual Services	(\$11,173)	(\$13,179)	(\$12,000)	(\$250)	(\$15,000)	(\$15,198)	(\$15,399)
53-Supplies	(\$18,906)	(\$19,006)	(\$20,000)	(\$197)	(\$25,000)	(\$25,330)	(\$25,664)
54-Other Charges	(\$232)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$33,390)	(\$35,526)	(\$34,000)	(\$447)	(\$43,500)	(\$44,074)	(\$44,656)
1925-Reindeer Run Total	\$21,129	\$21,374	\$21,000	\$12,945	\$18,500	\$18,744	\$18,992
Grand Total	\$119,568	\$37,546	(\$227,100)	\$63,888	(\$341,525)	(\$341,504)	(\$341,485)

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
10-General							
4-Revenues	\$429,021	\$300,718	\$226,000	\$330,677	\$283,000	\$283,000	\$283,000
5-Expenses	(\$379,762)	(\$321,286)	(\$454,450)	(\$337,799)	(\$616,900)	(\$617,141)	(\$617,387)
10-General Total	\$49,259	(\$20,568)	(\$228,450)	(\$7,121)	(\$333,900)	(\$334,141)	(\$334,387)
20-Recreation							
4-Revenues	\$242,499	\$232,850	\$238,500	\$200,802	\$245,500	\$246,338	\$247,188
5-Expenses	(\$172,190)	(\$174,736)	(\$237,150)	(\$129,793)	(\$253,125)	(\$253,702)	(\$254,286)
20-Recreation Total	\$70,309	\$58,114	\$1,350	\$71,009	(\$7,625)	(\$7,364)	(\$7,098)
Grand Total	\$119,568	\$37,546	(\$227,100)	\$63,888	(\$341,525)	(\$341,504)	(\$341,485)

Revenues by Source and Expenditures by Object for Swimming Pools

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
101-Parks Maintenance							
231-Northside Pool							
5-Expenses							
51-Salaries & Wages	(\$26,396)	(\$30,633)	(\$37,508)	(\$24,375)	(\$38,327)	(\$38,964)	(\$39,619)
52-Contractual Services	(\$20,239)	(\$8,944)	(\$19,284)	(\$8,710)	(\$20,256)	(\$20,407)	(\$20,563)
53-Supplies	(\$33,958)	(\$43,364)	(\$146,460)	(\$46,384)	(\$153,440)	(\$153,440)	(\$153,440)
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$80,593)	(\$82,942)	(\$203,252)	(\$79,469)	(\$212,023)	(\$212,811)	(\$213,622)
231-Northside Pool Total	(\$80,593)	(\$82,942)	(\$203,252)	(\$79,469)	(\$212,023)	(\$212,811)	(\$213,622)
232-Rice Pool							
5-Expenses							
51-Salaries & Wages	(\$44,262)	(\$54,784)	(\$50,575)	(\$45,581)	(\$50,978)	(\$51,591)	(\$52,223)
52-Contractual Services	(\$25,422)	(\$14,926)	(\$37,925)	(\$11,449)	(\$38,213)	(\$38,262)	(\$38,313)
53-Supplies	(\$66,626)	(\$69,593)	(\$261,193)	(\$93,589)	(\$190,092)	(\$190,092)	(\$195,092)
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$136,311)	(\$139,304)	(\$349,692)	(\$150,619)	(\$279,282)	(\$279,945)	(\$285,629)
232-Rice Pool Total	(\$136,311)	(\$139,304)	(\$349,692)	(\$150,619)	(\$279,282)	(\$279,945)	(\$285,629)
101-Parks Maintenance Total	(\$216,903)	(\$222,246)	(\$552,944)	(\$230,089)	(\$491,305)	(\$492,756)	(\$499,251)
222-Pools							
000-Nonspecified Area							
5-Expenses							
51-Salaries & Wages			\$0		\$0	\$0	\$0
52-Contractual Services	(\$1,220)	(\$2,875)	(\$648)	(\$486)	(\$765)	(\$782)	(\$800)
53-Supplies	\$0	(\$388)	\$0	\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$1,220)	(\$3,263)	(\$648)	(\$486)	(\$765)	(\$782)	(\$800)
000-Nonspecified Area Total	(\$1,220)	(\$3,263)	(\$648)	(\$486)	(\$765)	(\$782)	(\$800)
231-Northside Pool							
4-Revenues							
42-Charges for Services	\$294,682	\$326,932	\$308,000	\$363,077	\$331,000	\$335,369	\$339,796
44-Rentals	\$13,913	\$12,775	\$11,000	\$0	\$0	\$0	\$0
45-Product Sales	\$15,683	\$18,676	\$21,000	\$18,525	\$20,000	\$20,264	\$20,531
47-Misc. Income	\$1,620	\$2,175	\$1,500	\$0	\$1,500	\$1,520	\$1,540
4-Revenues Total	\$325,897	\$360,558	\$341,500	\$381,602	\$352,500	\$357,153	\$361,868
5-Expenses							
51-Salaries & Wages	(\$223,844)	(\$267,032)	(\$244,839)	(\$268,131)	(\$304,295)	(\$308,758)	(\$313,293)
52-Contractual Services	(\$82,533)	(\$94,418)	(\$114,652)	(\$91,324)	(\$127,876)	(\$132,936)	(\$137,146)

Revenues by Source and Expenditures by Object for Swimming Pools

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
53-Supplies	(\$24,881)	(\$29,298)	(\$30,907)	(\$30,210)	(\$33,919)	(\$34,209)	(\$34,913)
54-Other Charges	(\$2,079)	(\$1,915)	(\$1,902)	(\$1,779)	(\$3,000)	(\$3,040)	(\$3,080)
57-Capital	(\$283)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$333,619)	(\$392,664)	(\$392,300)	(\$391,444)	(\$469,090)	(\$478,942)	(\$488,432)
231-Northside Pool Total	(\$7,722)	(\$32,106)	(\$50,800)	(\$9,842)	(\$116,590)	(\$121,789)	(\$126,564)
232-Rice Pool							
4-Revenues							
42-Charges for Services	\$649,305	\$695,303	\$680,000	\$752,503	\$735,000	\$744,702	\$754,533
44-Rentals	\$8,018	\$6,350	\$6,000	\$7,450	\$6,000	\$6,079	\$6,159
45-Product Sales	\$102,454	\$99,614	\$100,000	\$105,922	\$100,000	\$101,320	\$102,657
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income	\$6,195	\$16,575	\$13,000	\$14,700	\$15,000	\$15,198	\$15,399
4-Revenues Total	\$765,972	\$817,842	\$799,000	\$880,574	\$856,000	\$867,299	\$878,748
5-Expenses							
51-Salaries & Wages	(\$527,382)	(\$597,343)	(\$631,060)	(\$629,743)	(\$681,541)	(\$691,343)	(\$701,300)
52-Contractual Services	(\$168,358)	(\$199,920)	(\$231,864)	(\$178,909)	(\$291,928)	(\$307,240)	(\$317,978)
53-Supplies	(\$70,654)	(\$70,307)	(\$68,297)	(\$66,523)	(\$79,349)	(\$80,202)	(\$81,580)
54-Other Charges	(\$10,780)	(\$11,579)	(\$13,314)	(\$13,225)	(\$13,600)	(\$13,780)	(\$13,961)
57-Capital	(\$354)	\$0	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0
5-Expenses Total	(\$777,528)	(\$879,150)	(\$944,535)	(\$888,400)	(\$1,066,417)	(\$1,092,564)	(\$1,114,820)
232-Rice Pool Total	(\$11,556)	(\$61,308)	(\$145,535)	(\$7,826)	(\$210,417)	(\$225,265)	(\$236,072)
415-Marketing							
5-Expenses							
51-Salaries & Wages	(\$15,351)	(\$16,286)	(\$16,787)	(\$12,551)	(\$17,500)	(\$18,025)	(\$18,565)
52-Contractual Services	(\$1,720)	(\$1,894)	(\$2,124)	(\$1,593)	(\$2,629)	(\$2,706)	(\$2,786)
54-Other Charges			(\$2,500)		(\$2,500)	(\$2,740)	(\$3,200)
5-Expenses Total	(\$17,071)	(\$18,180)	(\$21,411)	(\$14,144)	(\$22,628)	(\$23,471)	(\$24,551)
415-Marketing Total	(\$17,071)	(\$18,180)	(\$21,411)	(\$14,144)	(\$22,628)	(\$23,471)	(\$24,551)
222-Pools Total	(\$37,569)	(\$114,856)	(\$218,394)	(\$32,297)	(\$350,401)	(\$371,307)	(\$387,987)
Grand Total	(\$254,472)	(\$337,102)	(\$771,339)	(\$262,386)	(\$841,706)	(\$864,063)	(\$887,238)

Recreation Fund Income Statements

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
20-Recreation							
000-Administration							
4-Revenues							
41-Taxes	\$5,022,691	\$5,191,294	\$5,051,812	\$4,983,989	\$5,230,696	\$5,316,465	\$5,463,377
42-Charges for Services	\$180,677	\$178,163	\$186,475	\$138,737	\$186,500	\$187,653	\$188,815
44-Rentals	\$36,306	\$22,598	\$21,761	\$21,543	\$20,000	\$20,400	\$20,808
45-Product Sales	\$55,733	\$54,592	\$54,487	\$61,326	\$54,514	\$54,524	\$54,535
46-Grants & Donations	\$17,206	\$16,107	\$15,100	\$20,478	\$16,100	\$16,100	\$16,100
47-Misc. Income	\$12,259	\$11,427	\$7,500	\$17,257	\$7,500	\$7,500	\$7,500
48-Interest Income	\$231,348	\$418,260	\$150,000	\$245,202	\$100,000	\$105,000	\$110,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$5,556,222	\$5,892,440	\$5,487,135	\$5,488,532	\$5,615,310	\$5,707,643	\$5,861,135
5-Expenses							
51-Salaries & Wages	(\$1,073,640)	(\$1,089,543)	(\$1,214,075)	(\$841,590)	(\$1,275,435)	(\$1,313,427)	(\$1,353,164)
52-Contractual Services	(\$754,103)	(\$808,788)	(\$992,548)	(\$617,715)	(\$1,084,719)	(\$1,117,099)	(\$1,144,043)
53-Supplies	(\$85,702)	(\$68,085)	(\$141,652)	(\$112,102)	(\$255,412)	(\$257,411)	(\$261,764)
54-Other Charges	(\$81,428)	(\$95,405)	(\$116,093)	(\$95,413)	(\$140,404)	(\$143,662)	(\$145,381)
57-Capital	(\$2,126)	\$0	\$0	\$0	\$0	\$0	\$0
59-Transfers Out	(\$4,100,000)	(\$2,021,144)	(\$1,500,000)	(\$1,125,000)	(\$1,630,000)	(\$1,000,000)	(\$500,000)
5-Expenses Total	(\$6,096,999)	(\$4,082,964)	(\$3,964,369)	(\$2,791,819)	(\$4,385,970)	(\$3,831,598)	(\$3,404,351)
000-Administration Total	(\$540,777)	\$1,809,476	\$1,522,766	\$2,696,712	\$1,229,340	\$1,876,045	\$2,456,784
101-Parks Maintenance							
4-Revenues							
42-Charges for Services			\$0		\$0	\$0	\$0
44-Rentals	\$14,513	\$34,272	\$10,000	\$15,452	\$11,761	\$11,761	\$11,761
45-Product Sales			\$0		\$0	\$0	\$0
47-Misc. Income	\$0	\$5,525	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$14,513	\$39,797	\$10,000	\$15,452	\$11,761	\$11,761	\$11,761
5-Expenses							
51-Salaries & Wages	(\$903,695)	(\$935,593)	(\$967,152)	(\$746,065)	(\$983,114)	(\$1,009,661)	(\$1,031,864)
52-Contractual Services	(\$299,586)	(\$279,515)	(\$388,726)	(\$239,915)	(\$453,550)	(\$460,736)	(\$471,559)
53-Supplies	(\$201,066)	(\$222,995)	(\$565,269)	(\$217,323)	(\$503,401)	(\$504,977)	(\$510,184)
57-Capital	(\$71)	\$0	(\$59,000)	\$0	(\$46,000)	(\$13,000)	\$0

Recreation Fund Income Statements

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
5-Expenses Total	(\$1,404,418)	(\$1,438,103)	(\$1,980,146)	(\$1,203,303)	(\$1,986,066)	(\$1,988,374)	(\$2,013,607)
101-Parks Maintenance Total	(\$1,389,906)	(\$1,398,306)	(\$1,970,146)	(\$1,187,851)	(\$1,974,305)	(\$1,976,613)	(\$2,001,846)
220-Recreation Programs							
4-Revenues							
42-Charges for Services	\$4,019,802	\$4,565,631	\$4,860,574	\$3,662,286	\$5,591,886	\$5,698,055	\$5,795,623
44-Rentals	\$58,320	\$37,266	\$65,000	\$38,002	\$50,000	\$50,660	\$51,329
45-Product Sales	\$14,197	\$11,923	\$8,850	\$13,836	\$11,025	\$11,171	\$11,321
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income			\$0		\$0	\$0	\$0
4-Revenues Total	\$4,092,319	\$4,614,820	\$4,934,424	\$3,714,124	\$5,652,911	\$5,759,887	\$5,858,273
5-Expenses							
51-Salaries & Wages	(\$1,133,289)	(\$1,423,196)	(\$1,502,166)	(\$1,237,950)	(\$1,547,332)	(\$1,576,750)	(\$1,606,655)
52-Contractual Services	(\$1,668,514)	(\$2,053,770)	(\$2,202,280)	(\$1,651,218)	(\$2,548,314)	(\$2,597,095)	(\$2,641,311)
53-Supplies	(\$227,660)	(\$211,176)	(\$206,144)	(\$139,676)	(\$255,248)	(\$258,976)	(\$263,076)
54-Other Charges	(\$1,417)	\$0	(\$46)	\$0	(\$900)	(\$1,107)	(\$1,113)
57-Capital	(\$566)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$3,031,446)	(\$3,688,142)	(\$3,910,637)	(\$3,028,844)	(\$4,351,793)	(\$4,433,928)	(\$4,512,156)
220-Recreation Programs Total	\$1,060,873	\$926,678	\$1,023,787	\$685,280	\$1,301,118	\$1,325,959	\$1,346,117
221-Athletics							
4-Revenues							
42-Charges for Services	\$645,102	\$763,782	\$733,200	\$443,154	\$814,500	\$848,537	\$833,550
45-Product Sales	\$12,704	\$4,458	\$14,200	\$3,096	\$6,900	\$6,930	\$7,065
47-Misc. Income			\$0		\$0	\$0	\$0
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$657,806	\$768,239	\$747,400	\$446,250	\$821,400	\$855,467	\$840,614
5-Expenses							
51-Salaries & Wages	(\$61,473)	(\$60,670)	(\$63,860)	(\$36,295)	(\$73,365)	(\$75,182)	(\$77,048)
52-Contractual Services	(\$208,624)	(\$239,065)	(\$216,619)	(\$143,330)	(\$282,769)	(\$281,750)	(\$289,589)
53-Supplies	(\$268,691)	(\$285,737)	(\$316,814)	(\$299,349)	(\$328,550)	(\$368,349)	(\$336,312)
54-Other Charges	(\$59,109)	(\$84,613)	(\$95,517)	(\$69,517)	(\$99,000)	(\$100,307)	(\$101,631)
57-Capital			\$0		\$0	\$0	\$0

Recreation Fund Income Statements

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
59-Transfers Out	(\$25,191)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$623,087)	(\$670,085)	(\$692,810)	(\$548,491)	(\$783,684)	(\$825,588)	(\$804,580)
221-Athletics Total	\$34,718	\$98,154	\$54,590	(\$102,241)	\$37,716	\$29,879	\$36,035
222-Pools							
4-Revenues							
42-Charges for Services	\$943,987	\$1,022,235	\$988,000	\$1,115,580	\$1,066,000	\$1,080,071	\$1,094,329
44-Rentals	\$21,930	\$19,125	\$17,000	\$7,450	\$6,000	\$6,079	\$6,159
45-Product Sales	\$118,137	\$118,290	\$121,000	\$124,446	\$120,000	\$121,584	\$123,189
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income	\$7,815	\$18,750	\$14,500	\$14,700	\$16,500	\$16,718	\$16,938
4-Revenues Total	\$1,091,869	\$1,178,400	\$1,140,500	\$1,262,176	\$1,208,500	\$1,224,452	\$1,240,616
5-Expenses							
51-Salaries & Wages	(\$766,577)	(\$880,662)	(\$892,686)	(\$910,425)	(\$1,003,335)	(\$1,018,125)	(\$1,033,159)
52-Contractual Services	(\$253,830)	(\$299,107)	(\$349,288)	(\$272,312)	(\$423,198)	(\$443,664)	(\$458,710)
53-Supplies	(\$95,535)	(\$99,993)	(\$99,204)	(\$96,733)	(\$113,267)	(\$114,410)	(\$116,493)
54-Other Charges	(\$12,859)	(\$13,495)	(\$17,716)	(\$15,004)	(\$19,100)	(\$19,559)	(\$20,241)
57-Capital	(\$637)	\$0	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0
5-Expenses Total	(\$1,129,438)	(\$1,293,256)	(\$1,358,894)	(\$1,294,474)	(\$1,558,901)	(\$1,595,759)	(\$1,628,603)
222-Pools Total	(\$37,569)	(\$114,856)	(\$218,394)	(\$32,297)	(\$350,401)	(\$371,307)	(\$387,987)
224-Recreation Facilities							
4-Revenues							
42-Charges for Services	\$828	\$962	\$850	\$765	\$600	\$600	\$600
44-Rentals	\$49,376	\$48,697	\$51,000	\$37,863	\$47,600	\$48,097	\$48,399
45-Product Sales	\$575	\$939	\$700	\$328	\$700	\$1,000	\$1,000
47-Misc. Income	\$46	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$50,824	\$50,598	\$52,550	\$38,956	\$48,900	\$49,697	\$49,999
5-Expenses							
51-Salaries & Wages	(\$188,702)	(\$202,444)	(\$207,457)	(\$156,586)	(\$199,304)	(\$206,862)	(\$214,724)
52-Contractual Services	(\$348,393)	(\$348,513)	(\$438,797)	(\$265,069)	(\$520,107)	(\$554,924)	(\$578,074)
53-Supplies	(\$26,009)	(\$39,861)	(\$24,626)	(\$16,149)	(\$34,385)	(\$34,691)	(\$35,828)

Recreation Fund Income Statements

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
54-Other Charges	(\$3,369)	(\$4,926)	(\$11,285)	(\$3,972)	(\$10,465)	(\$11,085)	(\$11,235)
57-Capital	(\$779)	\$0	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0
5-Expenses Total	(\$567,252)	(\$595,744)	(\$682,165)	(\$441,776)	(\$764,262)	(\$807,562)	(\$839,862)
224-Recreation Facilities Total	(\$516,427)	(\$545,146)	(\$629,615)	(\$402,821)	(\$715,362)	(\$757,865)	(\$789,863)
350-Special Facilities							
4-Revenues							
42-Charges for Services	\$482,187	\$544,272	\$553,500	\$425,169	\$632,000	\$640,342	\$648,795
44-Rentals	\$1,231	\$726	\$1,000	\$1,218	\$1,000	\$1,013	\$1,027
45-Product Sales	\$1,305	\$1,100	\$1,000	\$702	\$1,000	\$1,013	\$1,027
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income			\$0		\$0	\$0	\$0
4-Revenues Total	\$484,723	\$546,098	\$555,500	\$427,088	\$634,000	\$642,368	\$650,848
5-Expenses							
51-Salaries & Wages	(\$422,015)	(\$417,851)	(\$449,116)	(\$334,943)	(\$476,293)	(\$486,100)	(\$497,067)
52-Contractual Services	(\$52,894)	(\$68,590)	(\$78,067)	(\$50,279)	(\$109,391)	(\$110,392)	(\$112,686)
53-Supplies	(\$46,039)	(\$62,437)	(\$56,936)	(\$25,256)	(\$76,682)	(\$77,450)	(\$79,176)
54-Other Charges	(\$4,365)	(\$7,848)	(\$11,300)	(\$943)	(\$9,850)	(\$10,501)	(\$10,952)
57-Capital	(\$425)	\$0	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0
5-Expenses Total	(\$525,738)	(\$556,726)	(\$595,419)	(\$411,422)	(\$672,215)	(\$684,443)	(\$699,882)
350-Special Facilities Total	(\$41,015)	(\$10,628)	(\$39,919)	\$15,667	(\$38,215)	(\$42,074)	(\$49,034)
418-Human Resources							
5-Expenses							
51-Salaries & Wages	(\$76,782)	(\$87,177)	(\$96,523)	(\$67,771)	(\$100,600)	(\$103,618)	(\$106,727)
52-Contractual Services	(\$6,778)	(\$7,571)	(\$8,164)	(\$6,123)	(\$9,884)	(\$10,178)	(\$10,481)
53-Supplies	(\$9)	\$0	(\$750)	\$0	(\$250)	(\$255)	(\$260)
54-Other Charges	(\$180)	(\$165)	(\$2,652)	\$0	(\$2,732)	(\$2,814)	(\$2,898)
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$83,750)	(\$94,913)	(\$108,089)	(\$73,894)	(\$113,466)	(\$116,865)	(\$120,366)
418-Human Resources Total	(\$83,750)	(\$94,913)	(\$108,089)	(\$73,894)	(\$113,466)	(\$116,865)	(\$120,366)

Recreation Fund Income Statements

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
419-Finance							
5-Expenses							
51-Salaries & Wages	(\$240,348)	(\$255,701)	(\$276,823)	(\$200,542)	(\$290,029)	(\$298,608)	(\$307,445)
52-Contractual Services	(\$28,458)	(\$40,419)	(\$51,975)	(\$38,981)	(\$54,591)	(\$56,212)	(\$57,880)
5-Expenses Total	(\$268,806)	(\$296,121)	(\$328,797)	(\$239,523)	(\$344,620)	(\$354,820)	(\$365,325)
419-Finance Total	(\$268,806)	(\$296,121)	(\$328,797)	(\$239,523)	(\$344,620)	(\$354,820)	(\$365,325)
20-Recreation Total	(\$1,782,658)	\$374,339	(\$693,816)	\$1,359,032	(\$968,196)	(\$387,662)	\$124,513
Grand Total	(\$1,782,658)	\$374,339	(\$693,816)	\$1,359,032	(\$968,196)	(\$387,662)	\$124,513

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
Athletics Dept. Area							
203-Athletic Programs							
4-Revenues							
42-Charges for Services	\$866,607	\$764,227	\$816,053	\$682,477	\$911,666	\$926,949	\$942,429
4-Revenues Total	\$866,607	\$764,227	\$816,053	\$682,477	\$911,666	\$926,949	\$942,429
5-Expenses							
51-Full Time Salary & Wages	(\$75,198)	(\$76,242)	(\$61,311)	(\$46,603)	(\$65,521)	(\$67,478)	(\$69,493)
51-Part Time Wages	(\$135,988)	(\$108,636)	(\$135,768)	(\$150,117)	(\$137,455)	(\$139,270)	(\$141,108)
52-Computer Services	(\$2,732)	(\$438)	(\$5,866)	(\$4,400)	(\$3,869)	(\$3,758)	(\$3,823)
52-Contractual Services	(\$368,066)	(\$337,461)	(\$361,618)	(\$284,866)	(\$421,789)	(\$427,356)	(\$432,997)
52-Health & Life Insurance	(\$14,460)	(\$6,885)	(\$10,702)	(\$8,026)	(\$21,607)	(\$22,250)	(\$22,913)
52-Utilities	(\$2,428)	(\$2,339)	(\$2,610)	(\$1,358)	(\$2,220)	(\$2,264)	(\$2,310)
53-Supplies	(\$5,878)	(\$6,593)	(\$9,878)	(\$8,472)	(\$9,575)	(\$9,624)	(\$9,768)
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$604,750)	(\$538,593)	(\$587,753)	(\$503,843)	(\$662,036)	(\$672,000)	(\$682,413)
203-Athletic Programs Total	\$261,858	\$225,633	\$228,300	\$178,634	\$249,630	\$254,949	\$260,016
204-Leagues							
4-Revenues							
42-Charges for Services	\$1,949,491	\$1,686,471	\$1,882,030	\$1,394,213	\$2,405,500	\$2,440,825	\$2,476,673
44-Rentals			\$0		\$0	\$0	\$0
45-Product Sales	\$11,507	\$12,944	\$8,500	\$13,109	\$10,000	\$10,132	\$10,266
4-Revenues Total	\$1,960,998	\$1,699,416	\$1,890,530	\$1,407,322	\$2,415,500	\$2,450,957	\$2,486,939
5-Expenses							
51-Full Time Salary & Wages	(\$118,215)	(\$102,336)	(\$115,126)	(\$94,002)	(\$86,616)	(\$89,183)	(\$91,827)
51-Part Time Wages	(\$39,888)	(\$42,435)	(\$48,458)	(\$39,063)	(\$55,188)	(\$55,916)	(\$56,655)
52-Computer Services	(\$5,045)	(\$5,978)	(\$1,990)	(\$1,492)	(\$1,304)	(\$1,393)	(\$1,488)
52-Contractual Services	(\$1,236,090)	(\$958,565)	(\$1,261,197)	(\$979,419)	(\$1,538,485)	(\$1,559,507)	(\$1,580,820)
52-Health & Life Insurance	(\$28,673)	(\$11,252)	(\$31,070)	(\$23,302)	(\$11,930)	(\$12,282)	(\$12,644)
52-Utilities	(\$2,515)	(\$2,507)	(\$3,270)	(\$2,157)	(\$3,120)	(\$3,144)	(\$3,168)
53-Supplies	(\$117,824)	(\$149,103)	(\$105,642)	(\$61,443)	(\$152,141)	(\$154,463)	(\$156,822)
57-Capital	\$0	(\$287)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$1,548,250)	(\$1,272,463)	(\$1,566,752)	(\$1,200,879)	(\$1,848,784)	(\$1,875,888)	(\$1,903,426)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
204-Leagues Total	\$412,748	\$426,953	\$323,778	\$206,443	\$566,716	\$575,069	\$583,514
205-Athletics Dept. Area							
4-Revenues							
42-Charges for Services	\$49,205	\$42,780	\$48,475	\$0	\$49,500	\$50,153	\$50,815
44-Rentals	\$20,837	\$34,525	\$20,000	\$19,780	\$20,000	\$20,400	\$20,808
47-Miscellaneous Income			\$0		\$0	\$0	\$0
4-Revenues Total	\$70,042	\$77,305	\$68,475	\$19,780	\$69,500	\$70,553	\$71,623
5-Expenses							
51-Full Time Salary & Wages	(\$177,194)	(\$212,507)	(\$167,798)	(\$95,285)	(\$148,720)	(\$153,124)	(\$157,659)
51-Part Time Wages	(\$8,533)	(\$618)	(\$7,500)	\$0	(\$7,500)	(\$7,650)	(\$7,803)
52-Computer Services	(\$16,546)	(\$24,398)	(\$11,116)	(\$8,337)	(\$18,490)	(\$17,692)	(\$17,941)
52-Contractual Services	(\$1,671)	(\$1,868)	(\$3,000)	(\$2,083)	(\$3,000)	(\$3,060)	(\$3,121)
52-Health & Life Insurance	(\$39,961)	(\$33,448)	(\$19,777)	(\$14,833)	(\$13,870)	(\$14,275)	(\$14,692)
52-Utilities	(\$2,330)	(\$2,292)	(\$2,100)	(\$1,248)	(\$2,100)	(\$2,132)	(\$2,165)
53-Supplies	(\$13,740)	(\$41,271)	(\$59,708)	(\$57,345)	(\$174,254)	(\$176,388)	(\$179,180)
54-Other Charges	(\$15,609)	(\$16,992)	(\$17,955)	(\$13,966)	(\$32,200)	(\$32,625)	(\$33,056)
57-Capital	\$0	(\$920)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$275,585)	(\$334,313)	(\$288,955)	(\$193,096)	(\$400,135)	(\$406,946)	(\$415,617)
205-Athletics Dept. Area Total	(\$205,543)	(\$257,008)	(\$220,480)	(\$173,316)	(\$330,635)	(\$336,392)	(\$343,994)
221-Wheaton Youth Cheerleading							
4-Revenues							
42-Charges for Services	\$159,071	\$126,811	\$169,000	\$124,965	\$194,000	\$219,864	\$196,561
45-Product Sales	\$1,145	\$0	\$1,200	\$1,340	\$1,400	\$1,357	\$1,418
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$160,216	\$126,811	\$170,200	\$126,305	\$195,400	\$221,222	\$197,979
5-Expenses							
51-Full Time Salary & Wages	(\$4,775)	(\$6,155)	(\$3,227)	(\$1,613)	(\$7,236)	(\$7,453)	(\$7,677)
51-Part Time Wages	(\$210)	(\$56)	(\$250)	\$0	\$0	\$0	\$0
52-Contractual Services	(\$87,851)	(\$60,277)	(\$78,105)	(\$59,469)	(\$100,000)	(\$96,254)	(\$101,320)
52-Health & Life Insurance	(\$815)	(\$716)	\$0	\$0	(\$3,997)	(\$4,116)	(\$4,239)
53-Supplies	(\$60,983)	(\$59,548)	(\$91,201)	(\$92,506)	(\$72,500)	(\$108,919)	(\$73,457)
54-Other Charges			\$0		\$0	\$0	\$0

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
5-Expenses Total	(\$154,634)	(\$126,752)	(\$172,783)	(\$153,589)	(\$183,733)	(\$216,743)	(\$186,693)
221-Wheaton Youth Cheerleading Total	\$5,581	\$59	(\$2,583)	(\$27,284)	\$11,667	\$4,479	\$11,286
222-Wheaton Youth Football							
4-Revenues							
42-Charges for Services	\$280,496	\$241,161	\$263,500	\$87,266	\$327,000	\$331,316	\$335,690
45-Product Sales	\$1,589	\$9,801	\$10,000	\$0	\$2,500	\$2,533	\$2,566
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$282,084	\$250,962	\$273,500	\$87,266	\$329,500	\$333,849	\$338,256
5-Expenses							
51-Full Time Salary & Wages	(\$11,938)	(\$15,387)	(\$8,067)	(\$4,034)	(\$18,090)	(\$18,633)	(\$19,192)
51-Part Time Wages	(\$9,794)	(\$7,673)	(\$8,500)	(\$10,022)	(\$12,000)	(\$12,158)	(\$12,319)
52-Computer Services	(\$87)	(\$146)	(\$105)	(\$79)	(\$180)	(\$180)	(\$180)
52-Contractual Services	(\$68,374)	(\$53,802)	(\$65,819)	(\$18,268)	(\$81,200)	(\$82,272)	(\$83,358)
52-Health & Life Insurance	(\$2,036)	(\$1,788)	\$0	\$0	(\$9,994)	(\$10,292)	(\$10,600)
53-Supplies	(\$123,121)	(\$112,824)	(\$120,769)	(\$102,683)	(\$142,500)	(\$144,381)	(\$146,287)
54-Other Charges	(\$36,147)	(\$35,044)	(\$45,576)	(\$19,576)	(\$46,000)	(\$46,607)	(\$47,222)
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$251,498)	(\$226,664)	(\$248,836)	(\$154,661)	(\$309,964)	(\$314,524)	(\$319,158)
222-Wheaton Youth Football Total	\$30,586	\$24,298	\$24,664	(\$67,395)	\$19,536	\$19,326	\$19,098
223-Youth Baseball/Softball							
4-Revenues							
42-Charges for Services	\$324,215	\$277,130	\$300,700	\$230,923	\$293,500	\$297,356	\$301,299
45-Product Sales	\$1,724	\$2,903	\$3,000	\$1,756	\$3,000	\$3,040	\$3,080
47-Miscellaneous Income			\$0		\$0	\$0	\$0
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$325,940	\$280,033	\$303,700	\$232,679	\$296,500	\$300,396	\$304,379
5-Expenses							
51-Full Time Salary & Wages	(\$26,007)	(\$24,417)	(\$32,966)	(\$13,300)	(\$25,188)	(\$25,944)	(\$26,722)
51-Part Time Wages	(\$7,946)	(\$7,785)	(\$10,850)	(\$7,327)	(\$10,850)	(\$10,993)	(\$11,138)
52-Computer Services	(\$87)	(\$146)	(\$105)	(\$79)	(\$180)	(\$180)	(\$180)
52-Contractual Services	(\$71,396)	(\$85,417)	(\$63,287)	(\$58,537)	(\$82,000)	(\$83,082)	(\$84,179)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
52-Health & Life Insurance	(\$8,419)	(\$6,332)	(\$9,198)	(\$6,898)	(\$5,219)	(\$5,373)	(\$5,533)
53-Supplies	(\$101,633)	(\$96,319)	(\$104,843)	(\$104,159)	(\$113,550)	(\$115,049)	(\$116,568)
54-Other Charges	(\$48,465)	(\$24,065)	(\$49,941)	(\$49,941)	(\$53,000)	(\$53,700)	(\$54,408)
57-Capital			\$0		\$0	\$0	\$0
59-Transfers Out	\$0	(\$25,191)	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$263,953)	(\$269,672)	(\$271,190)	(\$240,241)	(\$289,987)	(\$294,322)	(\$298,729)
223-Youth Baseball/Softball Total	\$61,987	\$10,361	\$32,510	(\$7,562)	\$6,513	\$6,074	\$5,650
225-Central Athletic Complex							
4-Revenues							
42-Charges for Services	\$65,692	\$65,870	\$71,250	\$72,294	\$74,125	\$75,393	\$76,683
44-Rentals	\$37,266	\$58,320	\$65,000	\$38,002	\$50,000	\$50,660	\$51,329
45-Product Sales	\$211	\$154	\$100	\$123	\$100	\$101	\$103
4-Revenues Total	\$103,169	\$124,344	\$136,350	\$110,419	\$124,225	\$126,154	\$128,114
5-Expenses							
51-Part Time Wages	(\$69,010)	(\$55,408)	(\$74,448)	(\$59,856)	(\$78,200)	(\$79,164)	(\$80,140)
52-Computer Services	(\$1,035)	(\$1,467)	(\$1,359)	(\$1,019)	(\$1,557)	(\$1,557)	(\$1,557)
52-Contractual Services	(\$31,565)	(\$25,964)	(\$44,773)	(\$16,744)	(\$36,312)	(\$36,646)	(\$38,710)
52-Health & Life Insurance			\$0		\$0	\$0	\$0
52-Utilities	(\$91,691)	(\$79,307)	(\$114,100)	(\$75,094)	(\$168,450)	(\$183,274)	(\$192,018)
53-Supplies	(\$30,871)	(\$32,244)	(\$33,447)	(\$9,111)	(\$36,580)	(\$36,639)	(\$36,700)
54-Other Charges	\$0	(\$1,417)	(\$46)	\$0	(\$500)	(\$507)	(\$513)
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$224,172)	(\$195,806)	(\$268,173)	(\$161,823)	(\$321,599)	(\$337,787)	(\$349,639)
225-Central Athletic Complex Total	(\$121,003)	(\$71,462)	(\$131,823)	(\$51,404)	(\$197,374)	(\$211,633)	(\$221,525)
Athletics Dept. Area Total	\$446,214	\$358,835	\$254,365	\$58,116	\$326,053	\$311,870	\$314,046

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
Recreation Dept. Area							
200-Recreation Dept. Area							
4-Revenues							
42-Charges for Services			\$0		\$0	\$0	\$0
44-Rentals	\$1,781	\$1,761	\$1,761	\$1,763	\$0	\$0	\$0
4-Revenues Total	\$1,781	\$1,761	\$1,761	\$1,763	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$165,188)	(\$177,452)	(\$227,200)	(\$168,544)	(\$237,825)	(\$244,960)	(\$252,309)
51-Part Time Wages			\$0		\$0	\$0	\$0
52-Computer Services	(\$8,127)	(\$4,557)	(\$10,433)	(\$7,825)	(\$12,707)	(\$12,211)	(\$12,417)
52-Contractual Services	(\$1,298)	(\$2,053)	(\$4,600)	(\$1,302)	(\$4,600)	(\$4,700)	(\$4,800)
52-Health & Life Insurance	(\$28,513)	(\$31,599)	(\$34,706)	(\$26,029)	(\$62,499)	(\$64,357)	(\$66,271)
52-Utilities	(\$1,574)	(\$1,609)	(\$2,040)	(\$894)	(\$2,040)	(\$2,090)	(\$2,142)
53-Supplies	(\$4,620)	(\$4,756)	(\$9,065)	(\$4,552)	(\$8,695)	(\$8,638)	(\$9,005)
54-Other Charges	(\$8,020)	(\$13,568)	(\$22,020)	(\$13,046)	(\$22,220)	(\$22,220)	(\$22,220)
57-Capital	(\$281)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$217,621)	(\$235,594)	(\$310,063)	(\$222,192)	(\$350,586)	(\$359,177)	(\$369,164)
200-Recreation Dept. Area Total	(\$215,840)	(\$233,833)	(\$308,302)	(\$220,429)	(\$350,586)	(\$359,177)	(\$369,164)
201-Arts and Crafts							
4-Revenues							
42-Charges for Services	\$30,836	\$39,752	\$53,430	\$27,070	\$55,036	\$56,137	\$57,259
45-Product Sales	\$170	\$205	\$250	\$287	\$325	\$331	\$338
4-Revenues Total	\$31,006	\$39,957	\$53,680	\$27,357	\$55,361	\$56,468	\$57,597
5-Expenses							
51-Full Time Salary & Wages			\$0		\$0	\$0	\$0
51-Part Time Wages	(\$13,078)	(\$19,285)	(\$21,766)	(\$14,719)	(\$22,627)	(\$22,506)	(\$22,803)
52-Contractual Services	(\$6,175)	(\$3,550)	(\$4,859)	(\$2,425)	(\$4,332)	(\$4,389)	(\$4,447)
52-Health & Life Insurance			\$0		\$0	\$0	\$0
53-Supplies	(\$4,369)	(\$3,274)	(\$3,600)	(\$2,575)	(\$4,100)	(\$4,154)	(\$4,209)
5-Expenses Total	(\$23,621)	(\$26,110)	(\$30,225)	(\$19,719)	(\$31,060)	(\$31,050)	(\$31,460)
201-Arts and Crafts Total	\$7,384	\$13,847	\$23,455	\$7,638	\$24,301	\$25,418	\$26,138

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
202-Performing Arts							
4-Revenues							
42-Charges for Services	\$114,993	\$141,109	\$167,418	\$112,562	\$168,319	\$171,692	\$175,116
45-Product Sales	\$402	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$115,395	\$141,109	\$167,418	\$112,562	\$168,319	\$171,692	\$175,116
5-Expenses							
51-Full Time Salary & Wages	(\$30,981)	(\$33,417)	(\$34,452)	(\$25,574)	(\$35,658)	(\$36,728)	(\$37,829)
51-Part Time Wages	(\$34,046)	(\$37,186)	(\$47,250)	(\$36,193)	(\$50,673)	(\$51,342)	(\$52,020)
52-Computer Services	(\$3,001)	(\$2,650)	(\$3,228)	(\$2,421)	(\$3,499)	(\$3,388)	(\$3,453)
52-Contractual Services	(\$13,497)	(\$19,455)	(\$23,756)	(\$14,650)	(\$19,502)	(\$19,759)	(\$20,020)
52-Health & Life Insurance	(\$3,575)	(\$4,070)	(\$4,436)	(\$3,327)	(\$5,369)	(\$5,527)	(\$5,691)
52-Utilities			\$0		\$0	\$0	\$0
53-Supplies	(\$9,597)	(\$12,232)	(\$17,279)	(\$11,474)	(\$19,468)	(\$19,720)	(\$20,086)
54-Other Charges			\$0		(\$200)	(\$200)	(\$200)
57-Capital	(\$140)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$94,837)	(\$109,011)	(\$130,401)	(\$93,639)	(\$134,368)	(\$136,664)	(\$139,299)
202-Performing Arts Total	\$20,558	\$32,099	\$37,017	\$18,923	\$33,951	\$35,027	\$35,817
207-Camps and Preschool							
4-Revenues							
42-Charges for Services	\$832,569	\$949,257	\$1,183,776	\$977,789	\$1,319,092	\$1,355,850	\$1,382,960
4-Revenues Total	\$832,569	\$949,257	\$1,183,776	\$977,789	\$1,319,092	\$1,355,850	\$1,382,960
5-Expenses							
51-Full Time Salary & Wages	(\$40,385)	(\$100,555)	(\$62,400)	(\$48,413)	(\$64,584)	(\$66,522)	(\$68,517)
51-Part Time Wages	(\$382,484)	(\$522,415)	(\$587,780)	(\$510,454)	(\$642,802)	(\$654,877)	(\$666,627)
52-Computer Services	(\$3,647)	(\$3,561)	(\$6,824)	(\$5,118)	(\$4,400)	(\$4,355)	(\$4,493)
52-Contractual Services	(\$67,223)	(\$59,518)	(\$86,109)	(\$50,411)	(\$80,452)	(\$81,544)	(\$82,651)
52-Health & Life Insurance	(\$13,498)	(\$39,606)	(\$43,175)	(\$32,381)	(\$32,740)	(\$33,717)	(\$34,724)
52-Utilities	(\$1,525)	(\$3,771)	(\$4,590)	(\$2,191)	(\$4,590)	(\$4,682)	(\$4,775)
53-Supplies	(\$28,392)	(\$36,483)	(\$36,587)	(\$30,847)	(\$35,800)	(\$36,342)	(\$37,003)
54-Other Charges			\$0		\$0	\$0	\$0
57-Capital	(\$140)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$537,293)	(\$765,909)	(\$827,463)	(\$679,815)	(\$865,368)	(\$882,040)	(\$898,791)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
207-Camps and Preschool Total	\$295,276	\$183,348	\$356,313	\$297,974	\$453,724	\$473,811	\$484,169
208-General Interests							
4-Revenues							
42-Charges for Services	\$164,478	\$173,385	\$219,420	\$150,168	\$205,751	\$209,896	\$214,093
45-Product Sales			\$0		\$0	\$0	\$0
4-Revenues Total	\$164,478	\$173,385	\$219,420	\$150,168	\$205,751	\$209,896	\$214,093
5-Expenses							
51-Full Time Salary & Wages	(\$30,981)	(\$33,418)	(\$34,452)	(\$25,574)	(\$35,658)	(\$36,728)	(\$37,829)
51-Part Time Wages	(\$57,535)	(\$62,357)	(\$65,280)	(\$49,381)	(\$62,768)	(\$63,855)	(\$64,960)
52-Computer Services			\$0		\$0	\$0	\$0
52-Contractual Services	(\$47,706)	(\$45,878)	(\$60,316)	(\$38,347)	(\$56,341)	(\$56,956)	(\$58,029)
52-Health & Life Insurance	(\$8,975)	(\$4,070)	(\$4,436)	(\$3,327)	(\$5,369)	(\$5,527)	(\$5,691)
52-Utilities			\$0		\$0	\$0	\$0
53-Supplies	(\$3,821)	(\$4,429)	(\$3,500)	(\$3,919)	(\$3,650)	(\$3,702)	(\$3,754)
54-Other Charges			\$0		(\$200)	(\$400)	(\$400)
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$149,019)	(\$150,152)	(\$167,984)	(\$120,548)	(\$163,986)	(\$167,168)	(\$170,663)
208-General Interests Total	\$15,459	\$23,233	\$51,436	\$29,620	\$41,765	\$42,729	\$43,430
209-Special Events							
4-Revenues							
42-Charges for Services	\$17,971	\$19,779	\$30,439	\$13,230	\$33,089	\$33,621	\$34,162
45-Product Sales	\$0	\$0	\$0	\$317	\$600	\$607	\$615
4-Revenues Total	\$17,971	\$19,779	\$30,439	\$13,547	\$33,689	\$34,228	\$34,777
5-Expenses							
51-Full Time Salary & Wages			\$0		\$0	\$0	\$0
51-Part Time Wages	(\$57)	(\$272)	(\$306)	\$0	(\$647)	(\$656)	(\$664)
52-Contractual Services	(\$5,554)	(\$8,365)	(\$12,078)	(\$9,873)	(\$15,227)	(\$15,465)	(\$15,707)
52-Health & Life Insurance			\$0		\$0	\$0	\$0
53-Supplies	(\$5,628)	(\$6,988)	(\$7,500)	(\$2,139)	(\$8,272)	(\$8,387)	(\$8,503)
54-Other Charges			\$0		\$0	\$0	\$0
5-Expenses Total	(\$11,238)	(\$15,625)	(\$19,884)	(\$12,012)	(\$24,146)	(\$24,507)	(\$24,874)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
209-Special Events Total	\$6,733	\$4,153	\$10,555	\$1,535	\$9,543	\$9,720	\$9,904
220-Community Center							
4-Revenues							
42-Charges for Services	\$828	\$962	\$850	\$765	\$600	\$600	\$600
44-Rentals	\$40,182	\$39,992	\$41,000	\$29,648	\$42,600	\$43,000	\$43,200
45-Product Sales	\$575	\$939	\$700	\$328	\$700	\$1,000	\$1,000
47-Miscellaneous Income	\$46	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$41,631	\$41,893	\$42,550	\$30,741	\$43,900	\$44,600	\$44,800
5-Expenses							
51-Full Time Salary & Wages	(\$359,448)	(\$374,441)	(\$374,857)	(\$305,840)	(\$383,237)	(\$394,593)	(\$406,289)
51-Part Time Wages	(\$171,843)	(\$184,725)	(\$208,336)	(\$150,748)	(\$212,097)	(\$216,054)	(\$220,208)
52-Computer Services	(\$31,375)	(\$34,132)	(\$38,473)	(\$28,855)	(\$43,477)	(\$41,751)	(\$42,297)
52-Contractual Services	(\$50,938)	(\$35,435)	(\$84,488)	(\$56,149)	(\$88,616)	(\$88,996)	(\$91,057)
52-Health & Life Insurance	(\$140,974)	(\$109,985)	(\$122,689)	(\$92,017)	(\$149,017)	(\$153,460)	(\$158,036)
52-Utilities	(\$248,537)	(\$253,428)	(\$319,900)	(\$191,057)	(\$383,830)	(\$415,323)	(\$434,353)
53-Supplies	(\$68,106)	(\$98,919)	(\$74,661)	(\$50,212)	(\$86,674)	(\$88,281)	(\$89,625)
54-Other Charges	(\$3,369)	(\$4,926)	(\$11,285)	(\$3,972)	(\$10,465)	(\$11,085)	(\$11,235)
57-Capital	(\$850)	\$0	\$0	\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0
5-Expenses Total	(\$1,075,440)	(\$1,095,991)	(\$1,234,689)	(\$878,850)	(\$1,357,414)	(\$1,409,543)	(\$1,453,101)
220-Community Center Total	(\$1,033,809)	(\$1,054,099)	(\$1,192,139)	(\$848,110)	(\$1,313,514)	(\$1,364,943)	(\$1,408,301)
304-Mary Lubko Center							
4-Revenues							
42-Charges for Services	\$140,102	\$204,057	\$258,410	\$122,846	\$236,755	\$241,488	\$246,318
44-Rentals	\$8,575	\$7,425	\$8,500	\$6,125	\$4,500	\$4,590	\$4,682
45-Product Sales			\$0		\$0	\$0	\$0
46-Grants and Donations			\$0		\$0	\$0	\$0
47-Miscellaneous Income			\$0		\$0	\$0	\$0
4-Revenues Total	\$148,677	\$211,482	\$266,910	\$128,971	\$241,255	\$246,078	\$251,000
5-Expenses							
51-Full Time Salary & Wages	(\$75,167)	(\$79,541)	(\$82,004)	(\$60,872)	(\$84,874)	(\$87,420)	(\$90,043)
51-Part Time Wages	(\$82,852)	(\$108,208)	(\$119,922)	(\$80,149)	(\$113,164)	(\$115,426)	(\$117,734)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
52-Computer Services	(\$9,864)	(\$9,054)	(\$11,239)	(\$8,429)	(\$12,815)	(\$12,332)	(\$12,553)
52-Contractual Services	(\$86,395)	(\$119,906)	(\$162,012)	(\$110,917)	(\$146,180)	(\$149,141)	(\$152,128)
52-Health & Life Insurance	(\$22,497)	(\$25,132)	(\$27,093)	(\$20,320)	(\$32,814)	(\$33,793)	(\$34,800)
52-Utilities	(\$13,328)	(\$14,747)	(\$18,550)	(\$12,671)	(\$27,075)	(\$29,102)	(\$30,339)
53-Supplies	(\$14,802)	(\$14,376)	(\$14,215)	(\$11,885)	(\$13,657)	(\$13,793)	(\$14,350)
54-Other Charges	(\$3,753)	(\$2,012)	(\$4,295)	(\$2,226)	(\$4,400)	(\$4,488)	(\$4,577)
57-Capital	(\$283)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$308,941)	(\$372,975)	(\$439,330)	(\$307,468)	(\$434,979)	(\$445,495)	(\$456,524)
304-Mary Lubko Center Total	(\$160,265)	(\$161,494)	(\$172,420)	(\$178,498)	(\$193,724)	(\$199,417)	(\$205,524)
305-Adult Education							
4-Revenues							
42-Charges for Services	\$48,837	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$48,837	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages			\$0		\$0	\$0	\$0
51-Part Time Wages	(\$21,260)	\$0	\$0	\$0	\$0	\$0	\$0
52-Computer Services	(\$146)	\$0	\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$10,122)	\$0	\$0	\$0	\$0	\$0	\$0
52-Health & Life Insurance			\$0		\$0	\$0	\$0
52-Utilities			\$0		\$0	\$0	\$0
53-Supplies			\$0		\$0	\$0	\$0
54-Other Charges			\$0		\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$31,529)	\$0	\$0	\$0	\$0	\$0	\$0
305-Adult Education Total	\$17,308	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Dept. Area Total	(\$1,047,196)	(\$1,192,746)	(\$1,194,085)	(\$891,346)	(\$1,294,539)	(\$1,336,832)	(\$1,383,531)

MARKETING AREAS

MARKETING	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed	This schedule aggregates all of the Marketing Department's activities and Special Events into one place to show their impact on the District's budget.
415-Marketing								
10-General								
4-Revenues			\$0		\$0	\$0	\$0	
5-Expenses	(\$289,937)	(\$301,267)	(\$347,586)	(\$242,105)	(\$474,129)	(\$499,997)	(\$518,794)	
10-General Total	(\$289,937)	(\$301,267)	(\$347,586)	(\$242,105)	(\$474,129)	(\$499,997)	(\$518,794)	
20-Recreation								
4-Revenues	\$8,450	\$8,850	\$10,000	\$12,350	\$9,000	\$9,500	\$10,000	
5-Expenses	(\$260,507)	(\$288,746)	(\$341,017)	(\$222,224)	(\$424,607)	(\$440,357)	(\$457,544)	
20-Recreation Total	(\$252,057)	(\$279,896)	(\$331,017)	(\$209,874)	(\$415,607)	(\$430,857)	(\$447,544)	
22-Cosley Zoo								
4-Revenues			\$0		\$0	\$0	\$0	
5-Expenses	(\$49,264)	(\$48,504)	(\$69,020)	(\$35,045)	(\$55,132)	(\$57,548)	(\$60,400)	
22-Cosley Zoo Total	(\$49,264)	(\$48,504)	(\$69,020)	(\$35,045)	(\$55,132)	(\$57,548)	(\$60,400)	
60-Golf Fund								
4-Revenues	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0	
5-Expenses	(\$129,125)	(\$171,149)	(\$214,288)	(\$121,446)	(\$243,553)	(\$252,873)	(\$274,276)	
60-Golf Fund Total	(\$124,625)	(\$171,149)	(\$214,288)	(\$121,446)	(\$243,553)	(\$252,873)	(\$274,276)	
415-Marketing Total	(\$715,883)	(\$800,815)	(\$961,911)	(\$608,469)	(\$1,188,420)	(\$1,241,275)	(\$1,301,014)	
416-Special Events								
10-General								
4-Revenues	\$430,021	\$300,718	\$226,500	\$332,377	\$283,800	\$283,800	\$283,800	
5-Expenses	(\$379,762)	(\$321,286)	(\$454,450)	(\$337,799)	(\$616,900)	(\$617,141)	(\$617,387)	
10-General Total	\$50,259	(\$20,568)	(\$227,950)	(\$5,421)	(\$333,100)	(\$333,341)	(\$333,587)	
20-Recreation								
4-Revenues	\$184,979	\$174,450	\$182,000	\$187,410	\$182,000	\$182,000	\$182,000	
5-Expenses	(\$138,800)	(\$139,209)	(\$203,150)	(\$129,346)	(\$209,625)	(\$209,628)	(\$209,630)	
20-Recreation Total	\$46,180	\$35,240	(\$21,150)	\$58,064	(\$27,625)	(\$27,628)	(\$27,630)	
416-Special Events Total	\$96,439	\$14,673	(\$249,100)	\$52,643	(\$360,725)	(\$360,968)	(\$361,217)	
Grand Total	(\$619,444)	(\$786,143)	(\$1,211,011)	(\$555,826)	(\$1,549,145)	(\$1,602,243)	(\$1,662,231)	

MARKETING AREAS with Expenditures by Object

MARKETING	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
415-Marketing							
10-General							
4-Revenues							
42-Charges for Services			\$0		\$0	\$0	\$0
46-Grants and Donations			\$0		\$0	\$0	\$0
4-Revenues Total			\$0		\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$159,284)	(\$177,470)	(\$183,352)	(\$136,367)	(\$280,139)	(\$288,496)	(\$297,103)
51-Part Time Wages	(\$49,094)	(\$43,650)	(\$56,750)	(\$35,689)	(\$32,500)	(\$39,000)	(\$39,000)
52-Computer Services	(\$24,157)	(\$22,091)	(\$27,619)	(\$20,714)	(\$33,961)	(\$33,276)	(\$34,211)
52-Contractual Services			\$0		\$0	\$0	\$0
52-Health & Life Insurance	(\$21,570)	(\$22,966)	(\$21,052)	(\$15,789)	(\$60,256)	(\$62,044)	(\$63,886)
52-Utilities	(\$3,410)	(\$3,149)	(\$3,720)	(\$1,881)	(\$3,720)	(\$3,770)	(\$3,822)
53-Supplies	(\$7,675)	(\$8,216)	(\$12,963)	(\$6,992)	(\$12,602)	(\$13,261)	(\$15,572)
54-Other Charges	(\$23,950)	(\$23,725)	(\$42,130)	(\$24,674)	(\$50,950)	(\$60,150)	(\$65,200)
57-Capital	(\$797)	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$289,937)	(\$301,267)	(\$347,586)	(\$242,105)	(\$474,129)	(\$499,997)	(\$518,794)
10-General Total	(\$289,937)	(\$301,267)	(\$347,586)	(\$242,105)	(\$474,129)	(\$499,997)	(\$518,794)
20-Recreation							
4-Revenues							
42-Charges for Services	\$8,450	\$8,850	\$10,000	\$12,350	\$9,000	\$9,500	\$10,000
46-Grants and Donations			\$0		\$0	\$0	\$0
4-Revenues Total	\$8,450	\$8,850	\$10,000	\$12,350	\$9,000	\$9,500	\$10,000
5-Expenses							
51-Full Time Salary & Wages	(\$188,201)	(\$208,262)	(\$215,138)	(\$160,186)	(\$271,041)	(\$279,125)	(\$287,452)
51-Part Time Wages	(\$9,840)	(\$5,935)	(\$38,260)	(\$11,565)	(\$34,550)	(\$37,250)	(\$41,500)
52-Computer Services	(\$6,188)	(\$7,645)	(\$9,375)	(\$7,031)	(\$10,515)	(\$10,244)	(\$10,509)
52-Contractual Services	(\$24,781)	(\$29,773)	(\$36,422)	(\$21,042)	(\$35,782)	(\$38,038)	(\$39,298)
52-Health & Life Insurance	(\$25,069)	(\$26,762)	(\$24,254)	(\$18,191)	(\$56,622)	(\$58,302)	(\$60,032)
52-Utilities	(\$2,742)	(\$2,767)	(\$3,380)	(\$2,123)	(\$3,560)	(\$3,602)	(\$3,646)
53-Supplies	(\$1,424)	(\$2,436)	(\$2,687)	(\$2,015)	(\$2,036)	(\$2,056)	(\$2,407)
54-Other Charges	(\$1,974)	(\$5,166)	(\$11,500)	(\$70)	(\$10,500)	(\$11,740)	(\$12,700)
57-Capital	(\$287)	\$0	\$0	\$0	\$0	\$0	\$0

MARKETING AREAS with Expenditures by Object

MARKETING	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
59-Transfers Out			\$0		\$0	\$0	\$0
5-Expenses Total	(\$260,507)	(\$288,746)	(\$341,017)	(\$222,224)	(\$424,607)	(\$440,357)	(\$457,544)
20-Recreation Total	(\$252,057)	(\$279,896)	(\$331,017)	(\$209,874)	(\$415,607)	(\$430,857)	(\$447,544)
22-Cosley Zoo							
4-Revenues							
42-Charges for Services			\$0		\$0	\$0	\$0
4-Revenues Total			\$0		\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$30,899)	(\$33,585)	(\$34,720)	(\$25,519)	(\$35,791)	(\$36,844)	(\$37,929)
51-Part Time Wages			(\$13,250)		\$0	\$0	\$0
52-Computer Services	(\$681)	(\$407)	(\$490)	(\$368)	(\$840)	(\$840)	(\$840)
52-Health & Life Insurance	(\$3,813)	(\$4,211)	(\$4,560)	(\$3,420)	(\$5,501)	(\$5,664)	(\$5,831)
53-Supplies			\$0		\$0	\$0	\$0
54-Other Charges	(\$13,871)	(\$10,302)	(\$16,000)	(\$5,739)	(\$13,000)	(\$14,200)	(\$15,800)
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$49,264)	(\$48,504)	(\$69,020)	(\$35,045)	(\$55,132)	(\$57,548)	(\$60,400)
22-Cosley Zoo Total	(\$49,264)	(\$48,504)	(\$69,020)	(\$35,045)	(\$55,132)	(\$57,548)	(\$60,400)
60-Golf Fund							
4-Revenues							
42-Charges for Services	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses							
51-Full Time Salary & Wages	(\$62,541)	(\$68,569)	(\$68,293)	(\$44,259)	(\$70,790)	(\$72,893)	(\$75,060)
51-Part Time Wages	\$0	(\$19,785)	(\$23,890)	(\$19,066)	(\$33,000)	(\$35,000)	(\$37,000)
52-Computer Services	(\$817)	(\$2,684)	(\$1,183)	(\$887)	(\$1,627)	(\$1,688)	(\$1,754)
52-Contractual Services	(\$4,616)	(\$6,384)	(\$7,077)	(\$5,429)	(\$7,940)	(\$8,254)	(\$8,573)
52-Health & Life Insurance	(\$7,253)	(\$7,995)	(\$8,805)	(\$6,604)	(\$10,756)	(\$11,073)	(\$11,400)
52-Utilities	(\$1,014)	(\$1,182)	(\$1,540)	(\$861)	(\$1,440)	(\$1,464)	(\$1,488)
53-Supplies	(\$534)	(\$651)	\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$52,212)	(\$63,898)	(\$103,500)	(\$44,339)	(\$118,000)	(\$122,500)	(\$139,000)
57-Capital	(\$140)	\$0	\$0	\$0	\$0	\$0	\$0

MARKETING AREAS with Expenditures by Object

MARKETING	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
5-Expenses Total	(\$129,125)	(\$171,149)	(\$214,288)	(\$121,446)	(\$243,553)	(\$252,873)	(\$274,276)
60-Golf Fund Total	(\$124,625)	(\$171,149)	(\$214,288)	(\$121,446)	(\$243,553)	(\$252,873)	(\$274,276)
415-Marketing Total	(\$715,883)	(\$800,815)	(\$961,911)	(\$608,469)	(\$1,188,420)	(\$1,241,275)	(\$1,301,014)
416-Special Events							
10-General							
4-Revenues							
42-Charges for Services	\$357,028	\$234,249	\$176,500	\$250,551	\$231,800	\$231,800	\$231,800
45-Product Sales	\$72,992	\$66,469	\$50,000	\$81,826	\$52,000	\$52,000	\$52,000
46-Grants and Donations			\$0		\$0	\$0	\$0
4-Revenues Total	\$430,021	\$300,718	\$226,500	\$332,377	\$283,800	\$283,800	\$283,800
5-Expenses							
51-Full Time Salary & Wages	(\$15,941)	(\$19,636)	(\$34,500)	(\$7,265)	(\$43,000)	(\$43,000)	(\$43,000)
51-Part Time Wages	(\$13,814)	(\$20,809)	(\$20,750)	(\$15,572)	(\$27,000)	(\$27,000)	(\$27,000)
52-Contractual Services	(\$209,067)	(\$204,032)	(\$259,500)	(\$266,974)	(\$397,500)	(\$397,663)	(\$397,829)
52-Utilities	(\$960)	(\$837)	(\$2,700)	(\$558)	(\$3,900)	(\$3,978)	(\$4,058)
53-Supplies	(\$61,033)	(\$37,625)	(\$83,000)	(\$46,237)	(\$91,500)	(\$91,500)	(\$91,500)
54-Other Charges	(\$78,947)	(\$38,347)	(\$54,000)	(\$1,192)	(\$54,000)	(\$54,000)	(\$54,000)
5-Expenses Total	(\$379,762)	(\$321,286)	(\$454,450)	(\$337,799)	(\$616,900)	(\$617,141)	(\$617,387)
10-General Total	\$50,259	(\$20,568)	(\$227,950)	(\$5,421)	(\$333,100)	(\$333,341)	(\$333,587)
20-Recreation							
4-Revenues							
42-Charges for Services	\$129,447	\$120,108	\$128,000	\$126,387	\$128,000	\$128,000	\$128,000
45-Product Sales	\$55,532	\$54,342	\$54,000	\$61,023	\$54,000	\$54,000	\$54,000
4-Revenues Total	\$184,979	\$174,450	\$182,000	\$187,410	\$182,000	\$182,000	\$182,000
5-Expenses							
51-Full Time Salary & Wages	(\$16,647)	(\$15,931)	(\$25,000)	(\$18,207)	(\$28,000)	(\$28,000)	(\$28,000)
51-Part Time Wages	(\$13,806)	(\$13,053)	(\$18,000)	(\$19,232)	(\$21,500)	(\$21,500)	(\$21,500)
52-Contractual Services	(\$89,012)	(\$80,730)	(\$110,000)	(\$57,512)	(\$110,000)	(\$110,000)	(\$110,000)
52-Health & Life Insurance			\$0		\$0	\$0	\$0
53-Supplies	(\$19,335)	(\$29,495)	(\$50,150)	(\$34,395)	(\$50,125)	(\$50,128)	(\$50,130)

MARKETING AREAS with Expenditures by Object

MARKETING	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
5-Expenses Total	(\$138,800)	(\$139,209)	(\$203,150)	(\$129,346)	(\$209,625)	(\$209,628)	(\$209,630)
20-Recreation Total	\$46,180	\$35,240	(\$21,150)	\$58,064	(\$27,625)	(\$27,628)	(\$27,630)
416-Special Events Total	\$96,439	\$14,673	(\$249,100)	\$52,643	(\$360,725)	(\$360,968)	(\$361,217)
Grand Total	(\$619,444)	(\$786,143)	(\$1,211,011)	(\$555,826)	(\$1,549,145)	(\$1,602,243)	(\$1,662,231)

This schedule aggregates all of the Marketing Department's activities into one place, just as the previous schedule did, but it also provides expenditures by object to provide greater detail on the types of expenditures that make up the Marketing budgets.

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

				2026	2027	2028
				Proposed	Proposed	Proposed
	2023 Actuals	2024 Actuals	2025 Budget	Budget	Budget	Budget
601 & 611-Golf Maintenance & Pro Shop/Golf Fees						
4-Revenues						
41-Taxes			-	-	-	-
42-Charges for Services	2,688,911	2,937,213	2,675,500	2,983,000	3,137,000	3,243,000
44-Rentals	648,652	646,980	649,750	651,000	653,000	663,000
45-Product Sales	192,092	201,079	190,000	208,000	213,000	217,000
46-Grants & Donations			-	-	-	-
47-Misc. Income	11,664	2,662	1,700	2,380	2,720	1,530
48-Interest Income	46,304	80,118	17,000	51,000	54,400	56,100
49-Transfers In			-	-	-	-
4-Revenues Total	3,587,623	3,868,052	3,533,950	3,895,380	4,060,120	4,180,630
5-Expenses						
51-Salaries & Wages	(1,310,347)	(1,521,327)	(1,459,506)	(1,627,030)	(1,669,561)	(1,706,929)
52-Contractual Services	(582,982)	(633,764)	(841,670)	(941,713)	(977,655)	(1,003,493)
53-Supplies	(553,498)	(569,998)	(653,931)	(723,581)	(750,417)	(761,094)
54-Other Charges	(75,115)	(80,363)	(130,033)	(139,186)	(141,071)	(149,299)
57-Capital	(218,984)	(193,084)	(419,469)	(1,260,900)	(1,203,400)	(1,707,000)
59-Transfers Out	(17,000)	(17,000)	(17,000)	(26,520)	(17,000)	(17,000)
5-Expenses Total	(2,757,926)	(3,015,536)	(3,521,608)	(4,718,929)	(4,759,105)	(5,344,814)
601 & 611-Golf Maintenance & Pro Shop/Golf Fees Total	829,697	852,516	12,342	(823,549)	(698,985)	(1,164,184)

612-Food and Beverage

4-Revenues

41-Taxes			-	-	-	-
42-Charges for Services	455,650	503,575	420,000	530,200	530,200	530,200
44-Rentals	2,422	1,066	3,000	2,000	2,000	2,000
45-Product Sales	5,285,473	5,577,627	6,491,000	6,290,000	6,300,000	6,310,000
46-Grants & Donations			-	-	-	-
47-Misc. Income	44,977	21,713	43,300	19,620	22,280	22,970
48-Interest Income	89,884	155,523	33,000	99,000	105,600	108,900
49-Transfers In			-	-	-	-
4-Revenues Total	5,878,406	6,259,504	6,990,300	6,940,820	6,960,080	6,974,070

ARROWHEAD GOLF CLUB INCOME STATEMENT
includes administrative allocations

				2026	2027	2028
	2023 Actuals	2024 Actuals	2025 Budget	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses						
51-Salaries & Wages	(2,683,096)	(2,907,645)	(3,052,032)	(3,101,169)	(3,187,249)	(3,266,642)
52-Contractual Services	(1,207,358)	(1,203,686)	(1,570,446)	(1,605,553)	(1,665,301)	(1,717,749)
53-Supplies	(1,652,487)	(1,750,817)	(2,113,364)	(1,691,581)	(1,697,567)	(1,703,337)
54-Other Charges	(139,918)	(151,491)	(204,122)	(205,478)	(211,256)	(221,698)
57-Capital	(365,625)	(374,810)	(557,900)	(2,281,238)	(477,738)	(185,000)
59-Transfers Out	(33,000)	(33,000)	(33,000)	(51,480)	(33,000)	(33,000)
5-Expenses Total	(6,081,485)	(6,421,450)	(7,530,864)	(8,936,498)	(7,272,112)	(7,127,425)
612-Food and Beverage Total	(203,079)	(161,945)	(540,564)	(1,995,678)	(312,032)	(153,355)
613-Cross Country Skiing						
4-Revenues						
42-Charges for Services	4,172	7,559	20,000	20,000	20,000	20,000
45-Product Sales			-	-	-	-
4-Revenues Total	4,172	7,559	20,000	20,000	20,000	20,000
5-Expenses						
51-Salaries & Wages	(546)	(896)	(5,000)	(5,000)	(5,000)	(5,000)
52-Contractual Services	(252)	(280)	(683)	(683)	(689)	(695)
53-Supplies			(7,000)	(7,000)	(7,000)	(7,000)
57-Capital			-	-	-	-
5-Expenses Total	(798)	(1,176)	(12,683)	(12,683)	(12,689)	(12,695)
613-Cross Country Skiing Total	3,374	6,383	7,318	7,318	7,311	7,305
Grand Total	629,992	696,954	(520,904)	(2,811,910)	(1,003,706)	(1,310,234)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
60-Golf Fund							
000-Administration							
4-Revenues							
41-Taxes			\$0		\$0	\$0	\$0
42-Charges for Services	\$4,500	\$0	\$0	\$0	\$0	\$0	\$0
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income	\$24,998	\$7,125	\$5,000	\$10,165	\$7,000	\$8,000	\$4,500
48-Interest Income	\$136,188	\$235,642	\$50,000	\$123,137	\$150,000	\$160,000	\$165,000
49-Transfers In			\$0		\$0	\$0	\$0
4-Revenues Total	\$165,686	\$242,766	\$55,000	\$133,302	\$157,000	\$168,000	\$169,500
5-Expenses							
51-Salaries & Wages	(\$203,858)	(\$282,084)	(\$283,655)	(\$163,488)	(\$302,430)	(\$311,743)	(\$321,275)
52-Contractual Services	(\$477,655)	(\$418,683)	(\$685,445)	(\$370,537)	(\$708,648)	(\$746,942)	(\$769,230)
53-Supplies	(\$82,009)	(\$94,442)	(\$123,509)	(\$64,999)	(\$161,845)	(\$144,789)	(\$138,657)
54-Other Charges	(\$118,297)	(\$110,202)	(\$141,850)	(\$102,408)	(\$139,200)	(\$138,700)	(\$139,200)
57-Capital	(\$551,277)	(\$567,894)	(\$565,000)	(\$5,100)	(\$2,735,000)	(\$360,000)	\$0
59-Transfers Out	(\$50,000)	(\$50,000)	(\$50,000)	(\$37,500)	(\$78,000)	(\$50,000)	(\$50,000)
5-Expenses Total	(\$1,483,097)	(\$1,523,305)	(\$1,849,459)	(\$744,033)	(\$4,125,123)	(\$1,752,174)	(\$1,418,362)
000-Administration Total	(\$1,317,411)	(\$1,280,539)	(\$1,794,459)	(\$610,730)	(\$3,968,123)	(\$1,584,174)	(\$1,248,862)
101-Parks Maintenance							
5-Expenses							
51-Salaries & Wages	(\$26,088)	(\$26,637)	(\$25,965)	(\$17,380)	(\$28,433)	(\$29,280)	(\$30,151)
52-Contractual Services	(\$7,163)	(\$7,493)	(\$7,920)	(\$6,052)	(\$10,232)	(\$10,536)	(\$10,849)
53-Supplies	(\$9,842)	(\$10,083)	(\$10,000)	(\$7,066)	(\$10,000)	(\$10,000)	(\$10,000)
54-Other Charges			\$0		\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$43,093)	(\$44,213)	(\$43,885)	(\$30,498)	(\$48,665)	(\$49,816)	(\$51,000)
101-Parks Maintenance Total	(\$43,093)	(\$44,213)	(\$43,885)	(\$30,498)	(\$48,665)	(\$49,816)	(\$51,000)
350-Special Facilities							
5-Expenses							
52-Contractual Services			\$0		\$0	\$0	\$0
53-Supplies			\$0		\$0	\$0	\$0

ARROWHEAD GOLF CLUB Income Statements by Departments

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total			\$0		\$0	\$0	\$0
350-Special Facilities Total			\$0		\$0	\$0	\$0
418-Human Resources							
5-Expenses							
51-Salaries & Wages	(\$47,239)	(\$51,418)	(\$51,683)	(\$33,638)	(\$58,364)	(\$60,115)	(\$61,919)
52-Contractual Services	(\$19,651)	(\$18,588)	(\$26,182)	(\$14,888)	(\$31,917)	(\$32,868)	(\$33,850)
53-Supplies			\$0		\$0	\$0	\$0
54-Other Charges	(\$165)	(\$330)	(\$5,305)	\$0	(\$5,464)	(\$5,628)	(\$5,796)
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$67,054)	(\$70,336)	(\$83,170)	(\$48,526)	(\$95,745)	(\$98,610)	(\$101,565)
418-Human Resources Total	(\$67,054)	(\$70,336)	(\$83,170)	(\$48,526)	(\$95,745)	(\$98,610)	(\$101,565)
419-Finance							
5-Expenses							
51-Salaries & Wages	(\$209,685)	(\$230,202)	(\$237,480)	(\$147,119)	(\$250,252)	(\$257,632)	(\$265,233)
52-Contractual Services	(\$37,749)	(\$48,581)	(\$64,618)	(\$48,010)	(\$62,764)	(\$64,626)	(\$66,544)
5-Expenses Total	(\$247,434)	(\$278,783)	(\$302,098)	(\$195,128)	(\$313,016)	(\$322,258)	(\$331,777)
419-Finance Total	(\$247,434)	(\$278,783)	(\$302,098)	(\$195,128)	(\$313,016)	(\$322,258)	(\$331,777)
601-Golf Maintenance							
4-Revenues							
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income	\$2,396	\$0	\$0	\$7,765	\$0	\$0	\$0
4-Revenues Total	\$2,396	\$0	\$0	\$7,765	\$0	\$0	\$0
5-Expenses							
51-Salaries & Wages	(\$616,510)	(\$700,334)	(\$657,588)	(\$451,338)	(\$686,325)	(\$706,220)	(\$726,502)
52-Contractual Services	(\$179,160)	(\$187,769)	(\$192,244)	(\$138,089)	(\$221,923)	(\$235,966)	(\$245,347)
53-Supplies	(\$371,185)	(\$369,756)	(\$434,012)	(\$351,491)	(\$468,919)	(\$489,786)	(\$498,063)
54-Other Charges	(\$23,117)	(\$29,747)	(\$45,000)	(\$11,015)	(\$50,000)	(\$50,000)	(\$50,000)
57-Capital	(\$212)	\$0	(\$110,369)	\$0	(\$231,000)	(\$976,000)	(\$1,042,000)
5-Expenses Total	(\$1,190,185)	(\$1,287,606)	(\$1,439,213)	(\$951,933)	(\$1,658,167)	(\$2,457,972)	(\$2,561,912)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
601-Golf Maintenance Total	(\$1,187,789)	(\$1,287,606)	(\$1,439,213)	(\$944,168)	(\$1,658,167)	(\$2,457,972)	(\$2,561,912)
611-Pro Shop/Golf Fees							
4-Revenues							
42-Charges for Services	\$2,687,381	\$2,937,213	\$2,675,500	\$2,634,083	\$2,983,000	\$3,137,000	\$3,243,000
44-Rentals	\$648,652	\$646,980	\$649,750	\$556,996	\$651,000	\$653,000	\$663,000
45-Product Sales	\$192,092	\$201,079	\$190,000	\$176,835	\$208,000	\$213,000	\$217,000
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income	\$769	\$239	\$0	\$7,465	\$0	\$0	\$0
4-Revenues Total	\$3,528,894	\$3,785,511	\$3,515,250	\$3,375,380	\$3,842,000	\$4,003,000	\$4,123,000
5-Expenses							
51-Salaries & Wages	(\$528,301)	(\$620,277)	(\$598,332)	(\$449,646)	(\$723,281)	(\$739,360)	(\$749,711)
52-Contractual Services	(\$219,467)	(\$278,257)	(\$382,809)	(\$256,847)	(\$443,180)	(\$450,999)	(\$458,785)
53-Supplies	(\$151,083)	(\$164,703)	(\$174,526)	(\$154,964)	(\$196,235)	(\$208,003)	(\$212,488)
54-Other Charges	(\$11,721)	(\$13,035)	(\$35,000)	(\$8,865)	(\$40,000)	(\$42,000)	(\$50,000)
57-Capital	(\$31,337)	\$0	(\$117,000)	(\$32,400)	(\$100,000)	(\$105,000)	(\$665,000)
5-Expenses Total	(\$941,910)	(\$1,076,273)	(\$1,307,667)	(\$902,723)	(\$1,502,696)	(\$1,545,362)	(\$2,135,983)
611-Pro Shop/Golf Fees Total	\$2,586,983	\$2,709,239	\$2,207,583	\$2,472,657	\$2,339,304	\$2,457,638	\$1,987,017
612-Food and Beverage							
4-Revenues							
42-Charges for Services	\$452,680	\$503,575	\$420,000	\$351,681	\$530,200	\$530,200	\$530,200
44-Rentals	\$2,422	\$1,066	\$3,000	\$711	\$2,000	\$2,000	\$2,000
45-Product Sales	\$5,285,473	\$5,577,627	\$6,491,000	\$3,995,705	\$6,290,000	\$6,300,000	\$6,310,000
46-Grants & Donations			\$0		\$0	\$0	\$0
47-Misc. Income	\$28,479	\$17,011	\$40,000	\$10,608	\$15,000	\$17,000	\$20,000
4-Revenues Total	\$5,769,053	\$6,099,278	\$6,954,000	\$4,358,705	\$6,837,200	\$6,849,200	\$6,862,200
5-Expenses							
51-Salaries & Wages	(\$2,361,763)	(\$2,518,021)	(\$2,656,835)	(\$1,729,457)	(\$2,679,112)	(\$2,752,461)	(\$2,818,781)
52-Contractual Services	(\$849,494)	(\$878,078)	(\$1,052,896)	(\$661,014)	(\$1,068,603)	(\$1,101,020)	(\$1,136,637)
53-Supplies	(\$1,591,865)	(\$1,681,831)	(\$2,025,248)	(\$1,140,536)	(\$1,578,163)	(\$1,595,407)	(\$1,605,223)
54-Other Charges	(\$61,733)	(\$78,540)	(\$107,000)	(\$55,038)	(\$110,000)	(\$116,000)	(\$126,000)
57-Capital	(\$1,782)	\$0	(\$185,000)	\$0	(\$476,138)	(\$240,138)	(\$185,000)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2023 Actuals	2024 Actuals	2025 Budget	Current YTD	2026 Proposed	2027 Proposed	2028 Proposed
59-Transfers Out			\$0		\$0	\$0	\$0
5-Expenses Total	(\$4,866,637)	(\$5,156,469)	(\$6,026,979)	(\$3,586,046)	(\$5,912,016)	(\$5,805,026)	(\$5,871,641)
612-Food and Beverage Total	\$902,416	\$942,809	\$927,021	\$772,659	\$925,184	\$1,044,174	\$990,559
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	\$4,172	\$7,559	\$20,000	\$5,696	\$20,000	\$20,000	\$20,000
45-Product Sales			\$0		\$0	\$0	\$0
4-Revenues Total	\$4,172	\$7,559	\$20,000	\$5,696	\$20,000	\$20,000	\$20,000
5-Expenses							
51-Salaries & Wages	(\$546)	(\$896)	(\$5,000)	\$0	(\$5,000)	(\$5,000)	(\$5,000)
52-Contractual Services	(\$252)	(\$280)	(\$683)	(\$141)	(\$683)	(\$689)	(\$695)
53-Supplies			(\$7,000)		(\$7,000)	(\$7,000)	(\$7,000)
57-Capital			\$0		\$0	\$0	\$0
5-Expenses Total	(\$798)	(\$1,176)	(\$12,683)	(\$141)	(\$12,683)	(\$12,689)	(\$12,695)
613-Cross Country Skiing Total	\$3,374	\$6,383	\$7,318	\$5,555	\$7,318	\$7,311	\$7,305
60-Golf Fund Total	\$629,992	\$696,954	(\$520,904)	\$1,421,820	(\$2,811,910)	(\$1,003,706)	(\$1,310,234)
Grand Total	\$629,992	\$696,954	(\$520,904)	\$1,421,820	(\$2,811,910)	(\$1,003,706)	(\$1,310,234)

RECONCILIATION OF GOLF FUND TOTALS TO GOLF FUND OPERATING BOTTOMLINE

SUMMARY: Amounts reported for the Golf Fund Total and Bottomline differ on reports throughout this Budget Document. This is a result of converting the basis of accounting from GAAP to Cash Flow and removing the impact of Debt Service. In an effort to focus on the Arrowhead Golf Club operations and provide an apples to apples comparison of prior year operating actuals, current year operating projections and proposed operating budgets, this conversion has been done to the amounts reported on the previous page to those in the Proposed Capital Expenditures and Fund Transfers Impact On Bottomline by Fund (the schedule that follows this one). This reconciliation has been prepared to serve as a tool to demonstrate how this conversion is done.

DETAIL: The schedule below converts the Golf Fund Totals to the Golf Fund Bottomline by removing capital items. Prior years are reported on a GAAP Basis, so amortization and depreciation must be excluded. The budgets and projections are report on a Cash Basis, so the amount of capital expenditures must be excluded.

The schedule also removes the impact of debt service. In all years the property tax revenue levied to pay the debt service is included in Golf Fund Revenues and bond interest payments are included in Golf Fund Expenses. Bond principal payments are included in the budget years only because the budget focuses on cash flow. In prior year actuals and current year projections, the bond principal payments do not affect the bottomline since the payments reduce the outstanding bond obligation liability in the Golf Fund. The result is an overstatement of revenues in the bottomline since the property tax revenue nets with the bond interest portion only and creates inconsistency in the presentation of prior year actuals, current year projections and proposed budgets.

	2023 Actuals	2024 Actuals	2025 Budget	2026 Proposed Budget	2027 Proposed Budget	2028 Proposed Budget
60-Golf Fund Total as reported on various schedules within the budget document.	629,992	696,954	(520,904)	(2,811,910)	(1,003,706)	(1,310,234)
Exclude Amortization and Depreciation	581,561	567,894	-	-	-	-
Exclude Capital Expenditures	3,048	-	977,369	3,542,138	1,681,138	1,892,000
Exclude Fund Balance Reserve Transfers	50,000	50,000	50,000	78,000	50,000	50,000
60-Golf Fund Bottomline, excluding capital and fund balance transfers	1,264,601	1,314,848	506,465	808,228	727,432	631,766

Impact of Capital Expenditures and Fund Transfers on Operating Funds

	2023 Actuals	2024 Actuals	2025 Budget	2026 Proposed Budget	2027 Proposed Budget	2028 Proposed Budget
10-General						
1-Operating Funds						
Beginning Fund Balance	5,146,926	4,073,507	4,395,392	3,717,951	2,763,588	1,983,203
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	1,834,367	1,520,052	323,041	54,487	12,215	66,222
Fund Balance Reserves Transfers	(2,840,000)	(900,000)	(660,500)	(372,850)	(75,000)	(50,000)
Capital	(188,469)	(242,146)	(884,000)	(636,000)	(717,600)	(216,615)
10 - General Total	(1,194,102)	377,906	(1,221,459)	(954,363)	(780,385)	(200,393)
Estimated Ending Fund Balance	3,952,824	4,451,413	3,173,932	2,763,588	1,983,203	1,782,810
20-Recreation						
Beginning Fund Balance	7,119,461	5,447,982	5,768,349	5,302,602	4,334,406	3,946,744
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	2,347,136	2,395,483	865,184	707,804	625,338	624,513
	(25,191)	0	0	0	0	0
Fund Balance Reserves Transfers	(4,100,000)	(2,021,144)	(1,500,000)	(1,630,000)	(1,000,000)	(500,000)
Capital	(4,604)	0	(59,000)	(46,000)	(13,000)	0
20 - Recreation Total	(1,782,658)	374,339	(693,816)	(968,196)	(387,662)	124,513
Estimated Ending Fund Balance	5,336,803	5,822,321	5,074,533	4,334,406	3,946,744	4,071,257

Impact of Capital Expenditures and Fund Transfers on Operating Funds

	2023 Actuals	2024 Actuals	2025 Budget	2026 Proposed Budget	2027 Proposed Budget	2028 Proposed Budget
22-Cosley Zoo						
Beginning Fund Balance	1,516,800	1,484,000	1,610,085	1,089,566	1,103,709	1,121,207
Operating Bottom Line Before Transfers and Capital	154,606	231,009	18,915	29,643	31,998	27,365
Transfers IN/OUT			0	0	0	0
Fund Balance Reserves Transfers	(200,000)	(100,000)	(505,000)	(15,500)	(14,500)	(6,500)
Capital	(1,210)	0	0	0	0	0
22 - Cosley Zoo Total	(46,603)	131,009	(486,085)	14,143	17,498	20,865
Estimated Ending Fund Balance	1,470,197	1,615,009	1,124,000	1,103,709	1,121,207	1,142,073
60-Golf Fund						
Estimated Beginning Cash & Investments	5,027,766	5,947,698	6,874,106	6,447,755	3,635,845	2,632,139
Operating Bottom Line Before Transfers and Capital	1,264,601	1,314,848	506,465	808,228	727,432	631,766
Fund Balance Reserves Transfers	(50,000)	(50,000)	(50,000)	(78,000)	(50,000)	(50,000)
Capital	(584,609)	(567,894)	(977,369)	(3,542,138)	(1,681,138)	(1,892,000)
60 - Golf Fund Total	629,992	696,954	(520,904)	(2,811,910)	(1,003,706)	(1,310,234)
Amortization less Debt Principal	289,940	229,454				
Estimated Ending Cash & Investments	5,947,698	6,874,106	6,353,202	3,635,845	2,632,139	1,321,905

2026 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	2025	2025 Projections	2026	2027	2028
Capital Dollars Available							
Capital Dollars Available at Beginning of Fiscal Year				9,984,563	12,090,676	6,318,690	3,390,170
Annual Unobligated G.O. Bond Proceeds				1,643,038	2,034,821	2,078,727	2,128,738
Grants and Donations				1,137,000	1,094,750	2,009,000	9,000
Cosley Foundation Donation for Property Purchase - 855 Prairie		Donation agreement completed in 2028		50,000	50,000	50,000	50,000
Cosley Foundation Donation for Quarantine Center		Donation agreement completed in 2026		25,000	25,000	-	-
Cosley Foundation Donation for Taylor Barn Pavilion				206,000	-	-	-
Cosley Illinois Tourism Grant for Parking & Street Crossing				500,000	-	-	-
Cosley Foundation Donation for Parking & Street Crossing				1,007,500	-	-	-
Cosley Foundation Donation for Phase II Projects				-	2,000,000	-	-
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, Misc., Interest, etc.)				173,000	209,524	221,000	228,500
Recommended Fund Balance Reserve Transfer - General Fund				330,250	372,850	75,000	50,000
Recommended Fund Balance Reserve Transfer - Recreation Fund				1,500,000	1,630,000	1,000,000	500,000
Recommended Fund Balance Reserve Transfer - Cosley Zoo Fund				505,000	15,500	14,500	6,500
Recommended Fund Balance Reserve Transfer - Golf Fund				50,000	78,000	50,000	50,000
Capital Dollars Available				17,111,351	19,601,121	11,816,917	6,412,908
Major Capital Projects 2025 - 2028							
Atten Park - Streambank Restoration (\$200k WPD / \$800k other)	EPA Grant / Cantigny Reimbursement / Fund Balance Reserves		1,000,000	-	25,000	1,000,000	
Community Center Priority Projects (TBD)	Bond Proceeds / Fund Balance Reserves		2,000,000	360,000	4,000,000	2,000,000	2,000,000
Cosley - Parking Expansion Project	Cosley Foundation / Grant		1,250,000	1,007,500			
Cosley - Priority Projects	Zoo Operating / Fund Balance Reserves / Cosley Foundation / Bond Proceeds		250,000	-	250,000	250,000	250,000
Cosley - Taylor Barn Pavilion	Cosley Foundation / Fund Balance Reserves		450,000	800,000			
Cosley - Phase II Projects	Cosley Foundation / Fund Balance Reserves		-	-	2,000,000		
Danada South Projects	50% OSLAD Grant / 50% Fund Balance Reserves		600,000	-	-	1,200,000	
District Master Plan	Fund Balance Reserves		125,000	-	125,000		
Field House Study	Fund Balance Reserves		100,000	-	100,000		
Lincoln Marsh Property Acquisition	Fund Balance Reserves		130,000	123,725			
Major Park Restroom Facility Study	Fund Balance Reserves		250,000	-	250,000		
Northside - Cabin Restoration or Replacement	Fund Balance Reserves		400,000	-	50,000		
Play For All Five to Twelve Playground & Shelter	PFA Donations		150,000	23,000			
Rice Pool - Master Plan & Engineering	Fund Balance Reserves		200,000	-	200,000		
Toohey - Park Renovations & Playground	50% OSLAD Grant / 50% Fund Balance Reserves				600,000	600,000	
Toohey - Park Pond Dredging	Fund Balance Reserves				40,000	275,000	
Major Capital Projects			6,905,000	2,314,225	7,640,000	5,325,000	2,250,000
Available Capital Dollars after Major Capital Projects				14,797,126	11,961,121	6,491,917	4,162,908
Capital Projects 2025 - 2028							
District Wide Asphalt Replacement	Fund Balance Reserves		250,000	125,000	250,000	250,000	250,000
District Wide Unforeseen Capital Expenses	Fund Balance Reserves		100,000	-	100,000	100,000	100,000
District Wide Facility Master Planning	Fund Balance Reserves		25,000	-	25,000	25,000	25,000

\$111K of the difference to Cash & Investments on pg. 1 is restricted cash for the Overpass Bridge maintenance.

The remaining difference to Cash & Investments on pg. 1 is for transfers from Cosley Zoo which are limited to the Cosley Capital Expenses.

2026 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	2025	2025 Projections	2026	2027	2028
District Wide Security Camera Upgrades	Fund Balance Reserves		150,000	150,000	50,000	50,000	50,000
Atten Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves				150,000		
Atten - Tennis Court Color Coat	Fund Balance Reserves				55,000		
Atten Park - Field Improvement Engineering	Fund Balance Reserves		50,000	5,000			
Atten Park - Irrigation Replacement	Fund Balance Reserves		210,000	-		210,000	
Blanchard Building - Chapel Demolition	Fund Balance Reserves		100,000			100,000	
Blanchard Building - Parking Lot Replacement	State Grant		302,500	277,033			
Briar Patch - Bating Cages	Briarcliff Baseball				80,000		
Briar Patch - Pickleball Court Shades	Fund Balance Reserves		16,000	14,000			
Brighton Park Playground Surfacing	Fund Balance Reserves					144,000	
Central Athletic Center - ADA Ramps	Fund Balance Reserves				260,000		
Central Athletic Center - Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves				50,000		
Central Athletic Center - Boiler Replacement	Fund Balance Reserves		90,000		-		
Central Athletic Center - Building Envelope Assessment	Fund Balance Reserves					50,000	
Central Athletic Center - Field Improvement Engineering	Fund Balance Reserves		50,000	5,000			
Central Athletic Center - Parking Lot Replacement	State Grant		440,000	236,105			
Central Park - Pickle Ball Court Lights	Fund Balance Reserves		80,000	-	150,000		
Central Park - Pickle Ball Court Shades	Fund Balance Reserves		16,000	14,000			
Clock Tower - Mini Golf Carpet Replacement	Fund Balance Reserves				30,000		
Community Center - Elevators	Fund Balance Reserves					80,000	
Community Center - Façade Sign Replacement	Fund Balance Reserves		175,000	70,000			
Community Center - HVAC Improvements	Fund Balance Reserves		550,000	300,000	500,000	500,000	500,000
Community Center - Irrigation Replacement	Fund Balance Reserves		60,000		60,000		
Community Center - Memorial Room Sound Equipment	Fund Balance Reserves		75,000	62,000			
Community Center - Parking Lot Light Replacement	Fund Balance Reserves				105,000		
Cosley - 855 Parking Lot Light Upgrade	Fund Balance Reserves		25,000	-			
Cosley - Pavers between Station and Barn	Fund Balance Reserves		75,000	-			
Cosley - Public Washroom Renovation	Fund Balance Reserves		75,000	11,417			
Danada - Electric Service	Fund Balance Reserves		75,000	-	235,000		
Danada - Invasive Species Clearing	Fund Balance Reserves		80,000	25,000			
Danada - Sanitary Service	Fund Balance Reserves				130,000		
Danada - Water Service	Fund Balance Reserves		75,000	-	50,000		
Edison - Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves				75,000		
Graf - Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves				75,000		
Graf - Batting Cage	Athletic \$5 Fee / Fund Balance Reserves		70,000	-	80,000		
Graf - Bleachers/Grandstand Replacement	Fund Balance Reserves		70,000	-	70,000		
Graf - Engineering & Design	Fund Balance Reserves		50,000	50,500			
Graf - Field Improvement Engineering	Fund Balance Reserves		50,000	-			
Graf- Sports Lights Main Field	Fund Balance Reserves						145,000
Graf - Synthetic Turf Replacement	Fund Balance Reserves		550,000	-	550,000		

2026 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	2025	2025 Projections	2026	2027	2028
Graf - Track Replacement	CUSG Contribution		180,000	-	180,000		
Herrick - Playground Resurfacing	Fund Balance Reserves		80,000	-		80,000	
Hillside - Fence Replacement	Fund Balance Reserves		30,000	19,600			
Hurley - Roof Replacement	Fund Balance Reserves				27,800		
Memorial Park Fence	Fund Balance Reserves		60,000	62,888			
Memorial Park - Lion's Terrance Shades	Fund Balance Reserves		65,000	74,320			
Museum - Masonry Improvements / Downspouts	Grant Proceeds		750,000	-			
Museum - Potential Reimbursement to State for Grant Dollars	Grant Proceeds		108,113	-	108,113		
Museum - Stair Replacement - 10% WPD Contribution	Fund Balance Reserves				25,000		
Museum - Window & Carpet Replacement	Fund Balance Reserves			50,000			
Northside - Backstop & Fence Replacement	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves				130,000		
Northside - Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves				25,000		
Northside - Dredge Settling Basin	Fund Balance Reserves		100,000	20,000	500,000		
Northside - Pickleball Court Shades	Fund Balance Reserves		16,000	14,000			
Northside - Tennis Lights	Fund Balance Reserves				260,000		
Northside - Tennis Color Coat	Fund Balance Reserves						48,000
Northside - Warming Shelter Engineering & Design	Fund Balance Reserves		25,000	-	25,000		
Northside Pool - Boilers	Fund Balance Reserves				30,000		
Northside Pool - Locker Room Floor Refurbishments	Fund Balance Reserves		50,000	25,000			
Northside Pool - Locker Room Partitions	Fund Balance Reserves		80,000	-			
Northside Pool - Sand Blast & Paint	Fund Balance Reserves		25,000	-	25,000		
Northside Pool - Turbine Replacement	Fund Balance Reserves			25,000		25,000	
Northside Pool - Wood Deck Replacement	Fund Balance Reserves				75,000		
Park Services - Roof Replacement	Fund Balance Reserves					400,000	
Prairie - Carpeting	Fund Balance Reserves		65,000	65,000	60,000		
Rathje - Playground Resurfacing	Fund Balance Reserves		90,000	13,650			
Rathje - Roof Replacement	Fund Balance Reserves						25,000
Rice Pool - Locker Room Floor Refurbishments	Fund Balance Reserves		85,000	-			
Rice Pool - Locker Room Partitions	Fund Balance Reserves		250,000	-			
Rice Pool - Sand Blast & Paint	Fund Balance Reserves		55,000	-	55,000		
Rice Pool - Shades	Fund Balance Reserves		45,000	-			
Seven Gables - Tennis Court Colorcoat	Fund Balance Reserves					115,000	
Seven Gables - Vita Course Replacement	Fund Balance Reserves		80,000	80,000			
Sunnyside - Playground Resurfacing	Grant Proceeds		100,000	98,560			
Triangle - Basketball Court Replacement	Fund Balance Reserves		36,000	36,000			
Toohey - Building Envelope Repairs	Fund Balance Reserves						50,000
Toohey -Shoreline Maintenance	Fund Balance Reserves		50,000	13,000			
Playground Replacements							
Graf Park - Playground Replacement	Fund Balance Reserves					275,000	
Hawthorne Junction - Playground Replacement	Fund Balance Reserves		90,000	90,000			
Hillside Tot Lot - Playground Replacement	Fund Balance Reserves		120,000	-	120,000		

2026 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	2025	2025 Projections	2026	2027	2028
Prairie Path Park - Playground Replacement	Fund Balance Reserves		180,000	100,000	80,000		
WW Stevens - Playground Replacement	Fund Balance Reserves						180,000
Board Approved Capital Fund Expenditures			6,749,613	2,132,073	4,855,913	2,404,000	1,373,000
Total Capital Fund Expenditures Including Major Capital Projects				4,446,298	12,495,913	7,729,000	3,623,000
Available Capital Dollars after Approved and Major Capital Projects				12,665,053	7,105,208	4,087,917	2,789,908
Salary and Wages (1)	Fund Balance Reserves			189,378	223,720	230,570	206,600
Contractual Services	Fund Balance Reserves			285,875	186,872	168,751	170,687
Supplies	Fund Balance Reserves			99,125	362,625	285,126	247,626
Legal Notices; Training; Dues & Subscriptions; etc.	Fund Balance Reserves			-	13,300	13,300	13,300
Staff Recommended Capital Fund Expenditures				574,378	786,518	697,747	638,212
Available Capital Dollars after Commitments and Recommendations				12,090,676	6,318,690	3,390,170	2,151,696

(1) Includes full-time wages charged to capital fund in operating budget

*2026 Grant and Donation Schedule
Capital Projects Fund*

Project	Source	Status	CY Projection	2026 Budget	2027 Budget	2028 Budget
Build Illinois Bonds 2026 Projects	Build Illinois Bond Fund	Funds donated upon completion		300,000		
Softball / Baseball Fund Balance Projects	Athletic \$5 Fee & Softball/Baseball Fund Balance	Upon completion		173,750		
Briar Patch Batting Cages	Briarcliff Baseball	Upon completion		80,000		
Briar Patch Park Projects	OSLAD Grant SAIN - 970-36979	Funds donated upon completion	315,000			
Danada OSLAD 2027 Projects	OSLAD Grant	50% matching grant			600,000	
Danada - Electric/Water/Sanitary Projects	PFA Foundation / OSLAD Grant / Science and Spirituality Donation	Funds donated upon completion		415,000		
Toohey OSLAD 2027 Projects	OSLAD Grant	50% matching grant			600,000	
Atten Streambank Restoration	Cantigny Reimbursement	Funds donated upon completion	-		200,000	
Atten Streambank Restoration	EPA Grant	50% matching grant	-		600,000	
Cosley Zoo -Taylor Barn	Cosley Foundation Donation	Funds donated upon completion	206,000			
Cosley Zoo - Parking	Illinois Tourism Grant SAIN - 2645-40982	Funds donated upon completion	500,000			
Cosley Zoo - Parking	Cosley Foundation Donation	Funds donated upon completion	1,007,500			
Cosley Zoo - Phase II Projects	Cosley Foundation Donation	Funds donated upon completion		2,000,000		
Parking Lot Paving - CAC & Blanchard	DuPage County ARPA Grant	Funds donated upon completion	675,000			
Property Acquisition	IDNR - LWCF	50% matching grant	65,000			

*2026 Grant and Donation Schedule
Capital Projects Fund*

Project	Source	Status	CY Projection	2026 Budget	2027 Budget	2028 Budget
DuPage Historical Museum Masonry Windows & Carpet	DuPage County Board Initiative	Funds donated upon completion	50,000			
Wheaton Lions Terrace	Lions Club Donation	Funds donated upon completion	9,000	9,000	9,000	9,000
Graf Park Turf Replacement	Assigned Fund Balance	Upon completion	-	102,000		
Play for All - Five to Twelve	Play for All Foundation Donation	Funds donated upon completion	23,000			
Lincoln Marsh Signage	Friends of Lincoln Marsh	Funds donated upon completion	-	15,000		
Cosley Zoo Quarantine	Cosley Foundation Donation	Annual installments of \$25K over 10 yrs. for total of \$500K - Through 2026	25,000	25,000	-	-
Cosley Zoo Property Purchase - 855 Prairie	Cosley Foundation Donation	Annual installments of \$50K over 16 yrs. for total of \$800K - Through 2028	50,000	50,000	50,000	50,000
Total Grants and Donations			2,925,500	3,169,750	2,059,000	59,000

2026 CIP Schedule
Capital Projects Fund

Sum of Prioritization Tool Project Descriptions	Budget Yr				
	2025	2025 Projections	2026	2027	2028
40-000-000 Nonspecified Area					
District Master Plan	125,000	-	125,000		
District Wide Asphalt Replacement	250,000	125,000	250,000	250,000	250,000
District Wide Facility Master Planning	25,000	-	25,000	25,000	25,000
District Wide Security Camera Upgrades	150,000	150,000	50,000	50,000	50,000
District Wide Unforeseen Capital Expenses	100,000	-	100,000	100,000	100,000
Field House Study	100,000	-	100,000		
Major Park Restroom Facility Study	250,000	-	250,000		
40-000-000 Nonspecified Area Total	1,000,000	275,000	900,000	425,000	425,000
40-000-188 Sensory Playground					
Play for All - Five to Twelve Playground & Shelter (PFA Donation)		23,000			
Play for All - Five to Twelve Playground (PFA Donation)	150,000				
40-000-188 Sensory Playground Total	150,000	23,000			
40-800-805 Atten					
Atten Baseball/Softball Infield Improvements (6 fields)			150,000		
Atten Irrigation	210,000	-		210,000	
Atten Park Field Improvement Engineering	50,000	5,000	-		
Atten Park Streambank Restoration (\$200k WPD / \$800k other)	1,000,000	-	25,000	1,000,000	
Atten Tennis Color Coat			55,000		
40-800-805 Atten Total	1,260,000	5,000	230,000	1,210,000	
40-800-806 Briarpatch					
Briar Patch Batting Cages			80,000		
Briar Patch Pickleball Court Shades	16,000	14,000			
40-800-806 Briarpatch Total	16,000	14,000	80,000		
40-800-809 Brighton					
Brighton Playground Surfacing				144,000	
40-800-809 Brighton Total				144,000	
40-800-811 Manchester					
PARK SERVICES CENTER ROOF				400,000	
40-800-811 Manchester Total				400,000	

2026 CIP Schedule
Capital Projects Fund

Project Descriptions	2025	2025 Projections	2026	2027	2028
40-800-812 Central Park & Athletic Complex					
CAC ADA Ramps			260,000		
CAC Boilers	90,000	-	-		
CAC Park Field Improvement Engineering	50,000	5,000	-		
CAC Parking Lot Replacement	440,000	236,105			
CAC Softball Infield Improvements (2 fields)			50,000		
Central Building Envelope Assessment				50,000	
Central Pickleball Court Lights	80,000	-	150,000		
Central Pickleball Court Shades	16,000	14,000			
40-800-812 Central Park & Athletic Complex Total	676,000	255,105	460,000	50,000	
40-800-813 Cosley Zoo					
Cosley - 855 Parking Lot Light Upgrade	25,000	-			
Cosley - Parking Expansion Project	1,250,000	1,007,500			
Cosley - Phase II			2,000,000		
Cosley - Priority Projects	250,000	-	250,000	250,000	250,000
Cosley Pavers (between station and barn)	75,000	-			
Cosley Public Washroom Renovation	75,000	11,417			
Cosley Taylor Barn Pavilion	450,000	800,000			
40-800-813 Cosley Zoo Total	2,125,000	1,818,917	2,250,000	250,000	250,000
40-800-815 Graf Park					
Graf Batting Cages	70,000	-	80,000		
Graf Bleachers/ Grandstand	70,000	-	70,000		
Graf Park Engineering and Design	50,000	50,500			
Graf Park Field Improvement Engineering	50,000	-			
Graf Park Synthetic Turf Replacement	550,000	-	550,000		
Graf Park Track Replacement	180,000	-	180,000		
GRAF PARKPLAYGROUND EQUIP				275,000	
Graf Softball Infield Improvements (3 fields)			75,000		
Graf Sports Lights Main Field					145,000
40-800-815 Graf Park Total	970,000	50,500	955,000	275,000	145,000
40-800-816 Hawthorne Junction					
Hawthorn Junction Playground Replacement	90,000	90,000			
40-800-816 Hawthorne Junction Total	90,000	90,000			

2026 CIP Schedule
Capital Projects Fund

Project Descriptions	2025	2025 Projections	2026	2027	2028
40-800-817 Herrick					
CL Herrick Playground Surfacing	80,000	-		80,000	
40-800-817 Herrick Total	80,000	-		80,000	
40-800-819 Hurley Gardens					
Hurley Gardens Roof Replacement			27,800		
40-800-819 Hurley Gardens Total			27,800		
40-800-820 Kelly Park					
Edison Baseball/Sofball @ Kelly Park Infield Improvements (3 fields)			75,000		
40-800-820 Kelly Park Total			75,000		
40-800-822 Lincoln Marsh					
Property Acquisition - Lincoln Marsh	130,000	123,725			
40-800-822 Lincoln Marsh Total	130,000	123,725			-
40-800-825 Memorial Park					
Memorial Park Lions Terrace Shades	65,000	74,320			
Memorial Park Perimeter Fence	60,000	62,888			
40-800-825 Memorial Park Total	125,000	137,208			
40-800-826 Northside Park					
Northside Backstop & Fence Replacement			130,000		
Northside Boiler Replacement		-	30,000		
Northside Cabin Restoration or Replacement	400,000	-	50,000		
Northside Dredge Settling Basin	100,000	20,000	500,000		
Northside Pickleball Court Shades	16,000	14,000			
Northside Pool Locker Room Floor Refurbishment	50,000	25,000			
Northside Pool Locker Room Partitions	80,000	-			
Northside Pool Sand Blast & Paint	25,000	-	25,000		
Northside Pool Wood Deck Replacement			75,000		
Northside Tennis Color Coat					48,000
Northside Tennis Lights			260,000		
Northside Warming Shelter - Engineering & Design	25,000	-	25,000		
NS Baseball Infield Improvements (1 field)			25,000		
NS Pool - Turbines		25,000		25,000	
40-800-826 Northside Park Total	696,000	84,000	1,120,000	25,000	48,000

2026 CIP Schedule
Capital Projects Fund

Project Descriptions	2025	2025 Projections	2026	2027	2028
40-800-828 Rathje					
Rathje Playground Surfacing	90,000	13,650			
Rathje Roof Replacement					25,000
40-800-828 Rathje Total	90,000	13,650			25,000
40-800-835 Seven Gables					
Seven Gables Colorcoat/Repair 3 Tennis Courts				115,000	
Seven Gables Vita Course Replacement	80,000	80,000			
40-800-835 Seven Gables Total	80,000	80,000		115,000	
40-800-836 Prairie Path Park					
Prairie Path Playground Replacement	180,000	100,000	80,000		
40-800-836 Prairie Path Park Total	180,000	100,000	80,000		
40-800-837 Sunnyside					
Sunnyside Playground Surfacing	100,000	98,560			
40-800-837 Sunnyside Total	100,000	98,560			
40-800-838 Triangle Park					
Triangle Basketball Court Replacement	36,000	36,000			
40-800-838 Triangle Park Total	36,000	36,000			
40-800-839 WW Stevens					
WW Stevens Playground Equipment					180,000
40-800-839 WW Stevens Total					180,000
40-800-846 CC and Rice and Blanchard					
Community Center Elevators				80,000	
Community Center Façade Sign Replacement	175,000	70,000			
Community Center HVAC Improvements	550,000	300,000	500,000	500,000	500,000
Community Center Irrigation	60,000	-	60,000		
Community Center Memorial Rm Sound	75,000	62,000			
Community Center Parking Lot Light Replacement			105,000		
Community Center Priority Projects (TBD)	2,000,000	360,000	4,000,000	2,000,000	2,000,000
Rice Pool Locker Room Floor Refurbishment	85,000	-			
Rice Pool Locker Room Partitions	250,000	-			

2026 CIP Schedule
Capital Projects Fund

Project Descriptions	2025	2025 Projections	2026	2027	2028
Rice Pool Mast. Plan Engineering	200,000	-	200,000		
Rice Pool Sand Blast & Paint	55,000	-	55,000		
Rice Pool Shades	45,000	-			
40-800-846 CC and Rice and Blanchard Total	3,495,000	792,000	4,920,000	2,580,000	2,500,000
40-800-849 Toohey Park					
TOOHEY PARK Building Envelop Repairs					50,000
Toohey Park Pond Dredging			40,000	275,000	
Toohey Park Renovations			600,000	600,000	
Toohey Shoreline Maintenance	50,000	13,000	-		
40-800-849 Toohey Park Total	50,000	13,000	640,000	875,000	50,000
40-800-850 Hillside Tot Lot					
Hillside Fence Replacement	30,000	19,600			
Hillside Tot Lot Playground Equipment Replacement	120,000	-	120,000		
40-800-850 Hillside Tot Lot Total	150,000	19,600	120,000		
40-800-852 Clocktower					
Clocktower Golf Carpet Replacement			30,000		
40-800-852 Clocktower Total			30,000		
40-800-853 Danada					
Danada Electric Service	75,000	-	235,000		
Danada Invasive Species Cleaning	80,000	25,000			
Danada Sanitary Service			130,000		
Danada South OSLAD Projects	600,000	-		1,200,000	
Danada Water Service	75,000	-	50,000		
40-800-853 Danada Total	830,000	25,000	415,000	1,200,000	
40-800-854 Historical Museum					
Museum Masonry Improvements / Downspouts	750,000	-			
Museum Potential Reimbursement to State for Grant Dollars	108,113	-	108,113		
Museum Stair Replacement - 10% WPD Contribution			25,000		
Museum Window & Carpet Replacement		50,000			
40-800-854 Historical Museum Total	858,113	50,000	133,113		
40-800-856 Prairie Ave Building					

2026 CIP Schedule
Capital Projects Fund

Project Descriptions	2025	2025 Projections	2026	2027	2028
Prairie Building Carpeting	65,000	65,000	60,000		
40-800-856 Prairie Ave Building Total	65,000	65,000	60,000		
40-800-857 Blanchard Building					
Blanchard Building Chapel Demolition	100,000	-		100,000	
Blanchard Building Parking Lot Replacement	302,500	277,033			
40-800-857 Blanchard Building Total	402,500	277,033		100,000	
Grand Total	13,654,613	4,446,298	12,495,913	7,729,000	3,623,000

2026 CIP Schedule
Operating Funds

Sum of Prioritization Tool	Column Labels				
Project Descriptions	2025	2025 Projections	2026	2027	2028
10 - General					
10-000-000 Nonspecified Area					
Roland Print, cut sign machine	30,000	-			
10-000-000 Nonspecified Area Total	30,000	-			
10-101-000 Nonspecified Area					
#1101 Truck - F250 - plow truck/pickup	55,000	50,058			
#1102 Truck - F350 - service truck				50,000	
#1103 Truck - F450 Dump - dump/plow truck	78,000	69,538			
#1104 Truck - Ford F450 Dump			65,000		
#1105 Truck - 2005 C2500			40,000		
#1112 Truck -Dump - Crew cab/dump truck	70,000	70,887			
#1114 Truck- dump/snow plow F450					60,000
#1117 Truck - Express Cargo Van	50,000	51,484			
#1118 Truck - Pickup			40,000		
#1119 Truck- 2005 GMC 2500 Pickup			45,000		
#1120 Truck - Pickup/ Snow	45,000	39,576			
#1129 Truck - Van				35,000	
#1130 Truck - F450 Dump - Tree removal/chipping	78,000	72,949			
#1141 Chevy Express Van 3500- Rec	40,000	53,496			
#1152 Truck - F250 Crew Cab 4x4				55,000	
#1153 Truck - F250 Crew Cab 4x4				55,000	
#1154 Truck - F250 Reg. Cab 4x4				55,000	
#1172 Truck - Dump Truck/Salt Truck				60,000	
#1177 Truck -F250 Crew Cab - Trim Crew					39,000
#1185 Truck - F350 Utility Body - Projects truck/plow					68,000
#1193 Truck - Ford F250	54,000	53,798			
#1204 Equip - Forklift	30,000	22,000			
#1205 Tract- Bobcat Skidsteer - projects				66,000	
#1207 Tract - Backhoe	130,000	130,874			
#1213 Tract - Kubota Utility				39,000	
#1305 Mower - Toro Z-Master Mower					18,600
#1363 Mower - 4000D	120,000	127,330			
#1364 Mower - 4000D			125,000		
#1371 Mower - Toro 4000 D				86,000	
#1372 Mower - Toro 7210				71,000	

2026 CIP Schedule
Operating Funds

Project Descriptions	2025	2025 Projections	2026	2027	2028
#1401 Equip - Hot Patcher - Park Blacktop Repair			22,000		
#1411 Equip - Seal Coat	18,000	-			
#1414 Tract - Gator				15,600	
#1486 Equip - Doonsan				29,000	
#1601 Gator				12,000	
#1602 Gator				12,000	
#1603 Gator				12,000	
#1686 Equip - Power Boss floor sweeper - PSC			50,000		
#1997 Equip - Water Reel Kifco					12,015
#1999 Equip - Ride on roller					19,000
#ICE 1 Ice Equip - Olympia Ice Resurfacer	60,000	6,500			
Golf Cart #10	13,000	-		13,000	
Golf Cart #11	13,000	-		13,000	
Golf Cart #12				13,000	
Golf Cart #13				13,000	
Golf Cart #3			13,000		
Golf Cart #4			19,000		
Golf Cart #8			13,000		
Golf Cart #9				13,000	
JOHN DEERE 60 G Mini Excavator			157,000		
Roland Print, cut sign machine			30,000		
Water Wagon			17,000		
10-101-000 Nonspecified Area Total	854,000	748,490	636,000	717,600	216,615
10 - General Total	884,000	748,490	636,000	717,600	216,615
20 - Recreation					
20-101-000 Nonspecified Area					
# Golf 5 - Golf Cart	13,000	-	13,000		
#2702 Equip - E Gator (Marsh)	13,000	-		13,000	
#7 Golf Cart	20,000	-	20,000		
#G102 Golf Cart	13,000	-	13,000		
20-101-000 Nonspecified Area Total	59,000	-	46,000	13,000	
20-101-225 Central Athletic Center					
CAC Program Room Renovation (adj to Rec & Roll)					-
20-101-225 Central Athletic Center Total					-

2026 CIP Schedule
Operating Funds

Project Descriptions	2025	2025 Projections	2026	2027	2028
20 - Recreation Total	59,000	-	46,000	13,000	-
60 - Golf Fund					
60-000-000 Nonspecified Area					
100 Gallon Water Heaters (x4)	60,000	-		60,000	
AAON Make-Up Air Unit (west 2)			150,000		
AAON Make-Up Unit (east 14)			150,000		
Asphalt	200,000	300,000	300,000	300,000	
Driving Range - TopTracer			2,000,000		
Driving Range Improvement Planning /Feasibility	250,000	125,000	100,000		
Echo Robotic Mower	40,000	32,000			
Restroom Trailer (Halfway House)			35,000		
Security System	15,000	15,000			
60-000-000 Nonspecified Area Total	565,000	472,000	2,735,000	360,000	
60-601-000 Nonspecified Area					
Agrimetal 660 Roller				28,000	28,000
Bunkers East				700,000	
Bunkers South					700,000
CUSHMAN UTILITY CART			33,000		
Dakota 440 Material Handler				49,000	
John Deere 5075E Utility Tractor				66,000	
JOHN DEERE 5200 TRACTOR- DIESEL				66,000	
JOHN DEERE Gator XUV 845			36,000		
JOHN DEERE GS Gator			15,000		15,000
JOHN DEERE Pro Gator 2020A			33,000		33,000
Pump (7.5hp)					20,000
Pump (75hp)					60,000
TORO GREENSPRO 1200				20,000	-
TORO MP 5700-D 300 GAL. SPR	80,000	81,000			
TORO Sidewinder 3500 Bank Mower (1)			46,000		
TORO Sidewinder 3500 Bank Mower (2)					46,000
TORO Sidewinder 3500 Bank Mower (3)	-	29,750			
Toro Turf Pro 500			33,000	33,000	33,000
Toro Workman 1100			15,000		48,000
Vehicle Lift	20,000	-	20,000		

2026 CIP Schedule
Operating Funds

Project Descriptions	2025	2025 Projections	2026	2027	2028
Wiedenmann Super 500					59,000
YAMAHA U-MAX UTILITY CART MED.				14,000	
60-601-000 Nonspecified Area Total	100,000	110,750	231,000	976,000	1,042,000
60-611-000 Nonspecified Area					
110 Yamaha Golf Cars					560,000
Carpet-Pro Shop			25,000		
Cart Path Repairs			75,000	75,000	75,000
Cart Path Repairs - Behind Maintenance Building	75,000	75,000			
Shelter			-	30,000	
Yamaha Golf Cars w/Box	42,000	-			30,000
60-611-000 Nonspecified Area Total	117,000	75,000	100,000	105,000	665,000
60-612-000 Nonspecified Area					
Banquet Chairs			23,000		
Bar Stools & Dinning Room Chairs			41,000		
Bar Top					75,000
BEVERAGE CART	20,000	20,000	22,138	22,138	
Blodgett 4 Burner Stove w/ Standard Oven				28,000	
Blodgett 6 Burner Stove 36" W/Standard oven and Salamander					30,000
Blodgett Convection Oven w/ French Glass Doors					30,000
East KMU 1 Green HCC (roof and ground)				90,000	
Entire Custom Island (line3 B92-B103)	60,000	-	120,000		
Exterior Doors			120,000		
Ice Machine Manitowoc (2)					50,000
Montague 6 Burner Stove 36" w/ Convection oven	30,000	15,000			
Patio Tables, Chairs, Umbrellas			50,000		
POS System (upgrade every 5 years)				100,000	
Tables (Highboys, Restaurant, Booths) (36)			25,000		
Upgraded AV Equipment	75,000	-	75,000		
60-612-000 Nonspecified Area Total	185,000	35,000	476,138	240,138	185,000
60 - Golf Fund Total	967,000	692,750	3,542,138	1,681,138	1,892,000
Grand Total	1,910,000	1,441,240	4,224,138	2,411,738	2,108,615

2026 CIP Schedule
Non-Capital Assets and Projects

Sum of Prioritization Tool Project Descriptions	Budget Yr				
	2025	2025 Projections	2026	2027	2028
20-101-000 Nonspecified Area					
District-Wide Backstop Repair	20,000	-	20,000	20,000	20,000
20-101-000 Nonspecified Area Total	20,000	-	20,000	20,000	20,000
20-101-225 Central Athletic Center					
CAC Foul Ball Replacement Netting	15,000	-			
20-101-225 Central Athletic Center Total	15,000	-			
40-000-000 Nonspecified Area					
Annual Pond and Stream Maintenance	50,000	50,000	17,000	50,000	50,000
Appraisals as Necessary	2,500	-	2,500	2,500	2,500
Capital Notices Misc (Exec Dir or Asst provides)	1,500	-	1,500	1,500	1,500
Digital Plan Room maintain records	2,500	2,500	2,500	2,500	2,500
District-Wide Fence Repair	25,000	25,000	25,000	25,000	25,000
District-Wide Landscaping			25,000	25,000	25,000
District-Wide Picnic Tables	25,000	-	25,000	25,000	25,000
Electrical Supplies for Upgrading Facilities	3,500	4,500	3,500	3,500	3,500
Engineering Fees for Permit Requirements	30,000	25,000	30,000	30,000	30,000
Grant Expenses as Needed	750	750	750	750	750
Greening Team Recycling Containers	7,500	1,000	7,500	7,500	7,500
IPRA Conference	2,000	-	2,000	2,000	2,000
IPRA Workshops	300	-	300	300	300
Legal Notices	2,000	-	2,000	2,000	2,000
Mileage Reimbursement	250	-	250	250	250
Miscellaneous attorney Fees	10,000	10,000	10,000	10,000	10,000
Natural Area Maintenance & Burns			53,000		
NPRA Conference	2,000	-	2,000	2,000	2,000
Other Workshops	1,250	-	1,250	1,250	1,250
Plan and Quantity printing	750	750	750	750	750
Planning Dues	2,000	-	2,000	2,000	2,000
Webinars or conferences	2,000	-	2,000	2,000	2,000
40-000-000 Nonspecified Area Total	170,800	119,500	215,800	195,800	195,800
40-101-000 Nonspecified Area					

2026 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2025	2025 Projections	2026	2027	2028
Athletic field surfacing materials	8,000	-	8,000	8,000	8,000
Bag Concrete-Sign Installation & Metal Fabrication	1,000	1,500	1,000	1,000	1,000
Ballfield maintenance	12,000	-	12,000	12,000	12,000
Bench Memorials	8,500	-	8,500	8,500	8,500
HVAC Supplies Expense	10,000	15,000	10,000	10,000	10,000
Memorial Trees	12,000	-	12,000	12,000	12,000
Parking lot maintenance	15,000	-	15,000	15,000	15,000
Plant Material District-wide, New & Replacements	25,000	-	25,000	25,000	25,000
Playground Surfacing Repairs	7,500	7,500	7,500	7,500	7,500
Road Salt for Ice Removal & Environmental Safe Melts	4,000	3,600	4,000	4,000	4,000
Screenings for Repair of Walkways, Bleacher Pads & Player Benches	800	-	1,600	1,600	1,600
Sign Replacement, District-wide	8,000	-	8,000	8,000	8,000
40-101-000 Nonspecified Area Total	111,800	27,600	112,600	112,600	112,600
40-800-811 Manchester					
Park Services Cool Ray-vac System	15,000	-		15,000	
Park Services Waterheaters	10,000	-		10,000	
Park Services Windows			25,000		
40-800-811 Manchester Total	25,000	-	25,000	25,000	
40-800-812 Central Park & Athletic Complex					
Landscape Improvements Maintenance	25,000	-	25,000	25,000	
40-800-812 Central Park & Athletic Complex Total	25,000	-	25,000	25,000	
40-800-813 Cosley Zoo					
Cosley Aviary interior FRP/ plywood replacement	15,000	-			
Cosley Flood Lights (5)	25,000	-			
Cosley Replacement of AC/Furnace in Cosley Office	10,000	17,000			
Cosley Zoo Landscaping Project			50,000		
Porcupine Exhibit Modification	15,000	-			
40-800-813 Cosley Zoo Total	65,000	17,000	50,000	-	-
40-800-819 Hurley Gardens					
Gazebo-Hurley Gardens	5,000	-	-		

2026 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2025	2025 Projections	2026	2027	2028
Teahouse-Hurley Gardens	15,000	-	-		
40-800-819 Hurley Gardens Total	20,000	-	-		
40-800-822 Lincoln Marsh					
Lincoln Marsh Signage	15,000	-	15,000		
LM Easement - Repayment to Sanitary District	140,000	139,149			
LM Garage & Office Roofs			30,000		
Supplies - Lincoln Marsh	14,000	14,000	14,000	14,000	14,000
40-800-822 Lincoln Marsh Total	169,000	153,149	59,000	14,000	14,000
40-800-826 Northside Park					
Northside C12 Storage Tanks	5,000	-			
Northside Flow Meters	7,500	-			
Northside Kiddie Pool Butterfly Exertion Valve	8,000	8,000			
Northside Leak Detection Camera	1,000	1,000			
Northside Magmeter	3,500	-			
Northside PVC Fence Replacement	15,000	-			
NS Pool - Painting Exterior of Building				15,000	
40-800-826 Northside Park Total	40,000	9,000		15,000	
40-800-828 Rathje					
Rathje HVAC				7,500	
40-800-828 Rathje Total				7,500	
40-800-839 WW Stevens					
WW Stevens Fence Replacement					10,000
WW Stevens Sidewalk Replacement					15,000
40-800-839 WW Stevens Total					25,000
40-800-846 CC and Rice and Blanchard					
CC Flooring/Carpeting	17,500	-			
Rice Pool Boiler Control Valve (2)	17,000	-			
Rice Pool C12 Storage Tanks	7,000	-	5,000		
Rice Pool Guard Stand Footboards	13,000	-			
40-800-846 CC and Rice and Blanchard Total	54,500	-	5,000		-

2026 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2025	2025 Projections	2026	2027	2028
40-800-850 Hillside Tot Lot					
Hillside Path Replacement	4,000	1,000			
40-800-850 Hillside Tot Lot Total	4,000	1,000			
40-800-852 Clocktower					
Clocktower HVAC					10,000
40-800-852 Clocktower Total				-	10,000
Grand Total	720,100	327,249	512,400	414,900	377,400

PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

Taxpayer	2024 *			2015 *		
	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Valuation	Taxable Assessed Valuation	Rank	Percentage of Total District Taxable Assessed Valuation
Wheaton Center LLC	43,943,380	1	1.42%	16,166,850	2	0.78%
Wilson Danada LLC	34,000,010	2	1.10%			
Wheaton Multifamily Exchange	27,157,284	3	0.88%			
Nelp Wyndmere LLC	23,995,740	4	0.78%			
TGM Retreat Danada LP	21,666,670	5	0.70%			
CH Realty X-DLC R Wheaton	18,458,772	6	0.60%			
Redwood Briarbrook Wheaton	16,192,630	7	0.52%			
Danada East Retail	12,737,293	8	0.41%	9,524,240	8	0.46%
JVM Realty Corp.	12,349,354	9	0.40%			
Town Square Wheaton 2015 LLC	11,513,874	10	0.37%			
Invesco Advisors Inc.				21,734,600	1	1.04%
Avalon Properties				15,104,560	3	0.73%
UCR Asset Services				14,960,670	4	0.72%
AV & BV Wheaton LLC				12,698,310	5	0.61%
Rice Lake Square LP				11,920,750	6	0.57%
Redwood Capital Group				9,690,000	7	0.47%
Wheaton Illinois Senior Property				9,305,330	9	0.45%
Friedkin Realty Group				6,681,530	10	0.32%
	<u>\$222,015,007</u>		<u>7.18%</u>	<u>\$127,786,840</u>		<u>6.15%</u>

**Includes only those parcels with an equalized assessed valuation of \$200,000 and over.*

NOTE:

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers contain multiple parcels, and it is possible that some parcels and their valuations have been overlooked.

Data Source

City of Wheaton, IL ACFR. The percentage of the total District's taxable assessed valuation is based upon the District's assessed valuations, not the City's.

Matrix of Departments and Programs

Department	General	Recreation	Cosley Zoo	Debt Service	Capital Projects	Golf Fund
Administration	X	X	X	X	X	X
Finance	X	X	X			X
Human Resources	X	X	X			X
Parks Maintenance	X	X	X		X	X
Cosley Zoo Operations			X			
Cross Country Skiing						X
Food and Beverage						X
Golf Maintenance & Golf Fees						X
Historical Museum	X					
Park Project Locations					X	
Pools		X				
Recreation Facilities		X				
Recreation Programs		X	X			
Special Facilities		X	X			X

This matrix illustrates the relationship between the District's functional units and major funds.

LEGAL DEBT MARGIN

	2024
Equalized assessed valuation	\$3,093,573,622
Bonded debt limit- 2.875% of assessed value	\$88,940,242
Amount of debt applicable to limit	\$3,347,397
Legal debt margin	\$85,592,845
Percentage of legal debt margin to bonded debt limit	96.24%
Non-referendum legal debt limit - 0.575% of assessed value	\$17,788,048
Amount of debt applicable to limit	\$3,347,397
Legal debt margin	\$14,440,651
Percentage of legal debt margin to bonded debt limit	81.18%

NOTE: All of the District's debt above is paid for by tax levies specific to the issues.

Debt Payment Schedule by Fund

Year Ended	Debt Service		Debt Service	
	Fund -	Fund -	Golf Fund -	Golf Fund -
December 31,	Principal	Interest	Principal	Interest
2025	\$3,162,397	\$246,412		
2026	\$1,325,000	\$138,950		
2027	\$750,000	\$84,900		
2028	\$780,000	\$47,400		
2029	\$810,000	\$16,200		
	\$6,827,397	\$533,862	\$0	\$0

Labor Allocations by Fund

Salary/Wage Splits	
10-General; 000-Administration	
BENARD, MICHAEL J	70.0%
Cali, Lauren	35.0%
Catanzaro, Samantha L	45.0%
Meade, Julia	35.0%
NOVAK, DANIEL J	30.0%
Open1-Director of Parks & Planning	10.0%
Open3-Superintendent of Marketing	40.0%
Open4-Marketing & Development Assistant	100.0%
Prazak, Kimberly	30.0%
SICILIANO, DONNA R	50.0%
WHELAN, TRICIA K	35.0%
WILHELMI, MARGARET L	40.0%
Wilkin, Carolyn	20.0%
Yoshikawa, Max	15.0%
10-General; 101-Parks Maintenance	
Baker, BRITTANY E	92.5%
Blankenship, Michael D	100.0%
CALVILLO, MIGUEL	60.0%
Cavicchioni, David G	75.0%
Chacon, Enrique	100.0%
CLEVENGER, MICHAEL R	60.0%
DALEY, JOSEPH M	100.0%
DROMAL, Angela	100.0%
Fair, Grant T	100.0%
FREY, JASON C	20.0%
Krzyzewski, David A	100.0%
LEHMAN, STEPHEN J	100.0%
McCarthy, John	100.0%
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
Open1-Director of Parks & Planning	30.0%
Open2-Assistant Director of Parks & Planning	25.0%
Open6-Conservation Manager	100.0%
PINEDO, CHARLES M	100.0%
Shurba, Joseph C	100.0%
STANCZAK, PAUL T	75.0%
THEMEL, JOSEPH S	75.0%
VILLAFUERTE, GUSTAVO G	100.0%
WAGNER, MARK A	5.0%
Wisniewski, Julian M	100.0%
WROBEL, MATTHEW E	100.0%

Labor Allocations by Fund

Salary/Wage Splits	
ZAVALA PEREZ, ROLANDO	50.0%
ZAVALA, LINO	100.0%
ZAVALA, PONCIANO	100.0%
ZAVALA, RAFAEL	95.0%
10-General; 418-Human Resources	
Jay, Matthew	20.0%
10-General; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Martha	40.0%
JANIK, MARY K	30.0%
Koppang, Joanna L	20.0%
Meger, Bethany	35.0%
Rowland, Chad P	20.0%
Simpson, Sandra D	35.0%
Tucker, Randall R	35.0%
10-General; 430-Historical Museum	
OBrien, Emily	100.0%
PODKOWA, MICHELLE L	100.0%
20-Recreation; 000-Administration	
BENARD, MICHAEL J	30.0%
BEYER, VICKIE A	100.0%
Cali, Lauren	35.0%
Catanzaro, Samantha L	55.0%
Clements, Troy A	10.0%
Conroy, Rory P	10.0%
DITCHMAN, DEBORAH C	100.0%
HOUSTON, Darrell	10.0%
JOHNSON, TERRA J	100.0%
Lewandowski, Adam L	60.0%
Martinson, Jamie	100.0%
Meade, Julia	35.0%
NAPIER, RICHARD A	100.0%
Nelson, Cody E	60.0%
Open3-Superintendent of Marketing	50.0%
Panek, Megann L	100.0%
SICILIANO, DONNA R	40.0%
WHELAN, TRICIA K	35.0%
WILHELMI, MARGARET L	50.0%
Yoshikawa, Max	15.0%

Labor Allocations by Fund

	Salary/Wage Splits
20-Recreation; 101-Parks Maintenance	
Baker, BRITTANY E	2.5%
Calvillo, Francisco	100.0%
CALVILLO, MIGUEL	25.0%
Carter, John A	100.0%
Cavicchioni, David G	15.0%
CLEVENGER, MICHAEL R	25.0%
De Stefano, James	100.0%
FREY, JASON C	80.0%
Gilbert, Joshua R	100.0%
Gonzalez, Paul A	100.0%
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
Open1-Director of Parks & Planning	40.0%
Open2-Assistant Director of Parks & Planning	60.0%
STANCZAK, PAUL T	25.0%
THEMEL, JOSEPH S	15.0%
WAGNER, MARK A	95.0%
ZAVALA PEREZ, ROLANDO	50.0%
ZAVALA, RAFAEL	5.0%
20-Recreation; 220-Recreation Programs	
Clements, Troy A	50.0%
Conroy, Rory P	90.0%
HOUSTON, Darrell	55.0%
Nelson, Cody E	40.0%
Nielsen, Kelly	100.0%
Shingler, Chad	100.0%
20-Recreation; 221-Athletics	
Clements, Troy A	40.0%
HOUSTON, Darrell	35.0%
20-Recreation; 222-Pools	
Lewandowski, Adam L	20.0%
Wilkin, Carolyn	20.0%
Yoshikawa, Max	70.0%
20-Recreation; 224-Recreation Facilities	
Aviles, Graciela	100.0%
Narrajios, Rebecca L	100.0%

Labor Allocations by Fund

Salary/Wage Splits	
20-Recreation; 350-Special Facilities	
DiSerio, Alexander M	100.0%
Lewandowski, Adam L	20.0%
Wilkin, Carolyn	20.0%
20-Recreation; 418-Human Resources	
Jay, Matthew	30.0%
20-Recreation; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Martha	35.0%
JANIK, MARY K	35.0%
Koppang, Joanna L	40.0%
Meger, Bethany	30.0%
Rowland, Chad P	30.0%
Simpson, Sandra D	30.0%
Tucker, Randall R	30.0%
22-Cosley Zoo; 000-Administration	
SICILIANO, DONNA R	10.0%
22-Cosley Zoo; 101-Parks Maintenance	
Baker, BRITTANY E	5.0%
CALVILLO, MIGUEL	5.0%
Cavicchioni, David G	5.0%
CLEVENGER, MICHAEL R	5.0%
NOVAK, NICHOLAS J	5.0%
Open1-Director of Parks & Planning	10.0%
Open2-Assistant Director of Parks & Planning	10.0%
THEMEL, JOSEPH S	5.0%
22-Cosley Zoo; 350-Special Facilities	
Cali, Lauren	15.0%
Meade, Julia	15.0%
WHELAN, TRICIA K	15.0%
22-Cosley Zoo; 418-Human Resources	
Jay, Matthew	5.0%
22-Cosley Zoo; 419-Finance	
Griffith, Debra	5.0%
Hernandez, Martha	5.0%
JANIK, MARY K	5.0%
Koppang, Joanna L	5.0%
Meger, Bethany	10.0%

Labor Allocations by Fund

Salary/Wage Splits	
Rowland, Chad P	5.0%
Simpson, Sandra D	10.0%
Tucker, Randall R	10.0%
22-Cosley Zoo; 501-Cosley Zoo	
Argentum, Theodore	100.0%
Bockheim, Gregory E	100.0%
Christophe, HEATHER L	100.0%
Claassen, Jennifer A	25.0%
Davia, Peter	100.0%
Mangiaracina, Brian P	100.0%
Musselman, Angie L	100.0%
Rensch, Amanda	100.0%
ROMEJKO, TAMRA A	100.0%
Tulicki, Sarah R	100.0%
40-Capital Projects; 101-Parks Maintenance	
CALVILLO, MIGUEL	5.0%
CLEVENGER, MICHAEL R	5.0%
HINCHEE, STEVEN M	100.0%
MORROW, JOHN B	60.0%
NOVAK, NICHOLAS J	10.0%
Open1-Director of Parks & Planning	10.0%
60-Golf Fund; 000-Administration	
Cali, Lauren	15.0%
Meade, Julia	15.0%
NOVAK, DANIEL J	70.0%
Prazak, Kimberly	70.0%
WHELAN, TRICIA K	15.0%
Wilkin, Carolyn	40.0%
60-Golf Fund; 101-Parks Maintenance	
CALVILLO, MIGUEL	5.0%
Cavicchioni, David G	5.0%
CLEVENGER, MICHAEL R	5.0%
NOVAK, NICHOLAS J	5.0%
Open2-Assistant Director of Parks & Planning	5.0%
THEMEL, JOSEPH S	5.0%
60-Golf Fund; 418-Human Resources	
Jay, Matthew	45.0%

Labor Allocations by Fund

Salary/Wage Splits	
60-Golf Fund; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Martha	20.0%
JANIK, MARY K	30.0%
Koppang, Joanna L	35.0%
Meger, Bethany	25.0%
Rowland, Chad P	45.0%
Simpson, Sandra D	25.0%
Tucker, Randall R	25.0%
60-Golf Fund; 601-Golf Maintenance	
JOHNSON, TIMOTHY A	100.0%
Kahlstorf, Jason P	100.0%
KIRTLAND, JUSTIN S	100.0%
Slowinski, Nicholas W	100.0%
VOELKER, GEOFFREY G	100.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	
DALCERRO, NEIL J	33.0%
Day, Tom T	33.0%
Granath, Jack	100.0%
Nations, Matthew J	100.0%
Ogata, Andrew C	100.0%
60-Golf Fund; 612-Food and Beverage	
Bates, Nathan	100.0%
COYOMANI, GABRIEL	100.0%
DALCERRO, NEIL J	67.0%
Day, Tom T	67.0%
DeBlecourt, Emily	100.0%
Detterbeck, Aimee	100.0%
Englert, Olivia	100.0%
GARCIA, SERGIO	100.0%
Heine, Matthew R	100.0%
Klipp, Joseph M	100.0%
Martinez, Arturo	100.0%
Moran, Joshua	100.0%
OMalley, Samantha C	100.0%
Open5-Line Cook	100.0%
ORTIZ, JAVIER	100.0%
VAZQUEZ, LUCERO T	100.0%
Zanoni, Christopher M	100.0%

Labor Allocations by Fund

Salary/Wage Splits	
90-Cosley Foundation; 000-Administration	
Ackerman, Jennifer	50.0%
Claassen, Jennifer A	75.0%
Griffith, Debra	11.0%
Open3-Superintendent of Marketing	10.0%
WILHELMI, MARGARET L	10.0%
92-DuPage County Historical Museu; 000-Administration	
Ackerman, Jennifer	50.0%

Labor Allocations by Employee

	Salary/Wage Splits
Ackerman, Jennifer	
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	50.0%
92-DuPage County Historical Museu; 000-Administration; H00-Administrative	50.0%
Argentum, Theodore	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Aviles, Graciela	
20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
Baker, BRITTANY E	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	92.5%
20-Recreation; 101-Parks Maintenance; 231-Northside Pool	2.5%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
Bates, Nathan	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
BENARD, MICHAEL J	
10-General; 000-Administration; 000-Nonspecified Area	70.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	30.0%
BEYER, VICKIE A	
20-Recreation; 000-Administration; 200-Recreation Dept. Area	100.0%
Blankenship, Michael D	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Bockheim, Gregory E	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Cali, Lauren	
10-General; 000-Administration; 415-Marketing	35.0%
20-Recreation; 000-Administration; 415-Marketing	35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing	15.0%
60-Golf Fund; 000-Administration; 415-Marketing	15.0%
Calvillo, Francisco	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
CALVILLO, MIGUEL	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%

Labor Allocations by Employee

	Salary/Wage Splits
Carter, John A	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
Catanzaro, Samantha L	
10-General; 000-Administration; 415-Marketing	45.0%
20-Recreation; 000-Administration; 415-Marketing	45.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
Cavicchioni, David G	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
Chacon, Enrique	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Christophe, HEATHER L	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Claassen, Jennifer A	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	25.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	75.0%
Clements, Troy A	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	10.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	40.0%
20-Recreation; 221-Athletics; 223-Youth Baseball/Softball	40.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
CLEVENGER, MICHAEL R	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
Conroy, Rory P	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	20.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	70.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
COYOMANI, GABRIEL	
60-Golf Fund; 612-Food and Beverage; 901-Banquet	100.0%
DALCERRO, NEIL J	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	33.0%
60-Golf Fund; 612-Food and Beverage; 901-Banquet	33.0%
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	34.0%

Labor Allocations by Employee

	Salary/Wage Splits
DALEY, JOSEPH M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Davia, Peter	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Day, Tom T	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	33.0%
60-Golf Fund; 612-Food and Beverage; 901-Banquet	33.0%
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	34.0%
De Stefano, James	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
DeBlecourt, Emily	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Detterbeck, Aimee	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
DiSerio, Alexander M	
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Center	100.0%
DITCHMAN, DEBORAH C	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
DOROMAL, Angela	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Englert, Olivia	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Fair, Grant T	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
FREY, JASON C	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	65.0%
GARCIA, SERGIO	
60-Golf Fund; 612-Food and Beverage; 901-Banquet	100.0%
Gilbert, Joshua R	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	15.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	35.0%

Labor Allocations by Employee

	Salary/Wage Splits
Gonzalez, Paul A	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	15.0%
20-Recreation; 101-Parks Maintenance; 231-Northside Pool	35.0%
Granath, Jack	
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	100.0%
Griffith, Debra	
10-General; 419-Finance; 000-Nonspecified Area	28.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	28.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	28.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	11.0%
Heine, Matthew R	
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	100.0%
Hernandez, Martha	
10-General; 419-Finance; 000-Nonspecified Area	40.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	35.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	20.0%
HINCHEE, STEVEN M	
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
HOUSTON, Darrell	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	45.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	10.0%
20-Recreation; 221-Athletics; 221-Wheaton Youth Cheerleading	10.0%
20-Recreation; 221-Athletics; 222-Wheaton Youth Football	25.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
JANIK, MARY K	
10-General; 419-Finance; 000-Nonspecified Area	30.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	35.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	30.0%
Jay, Matthew	
10-General; 418-Human Resources; 000-Nonspecified Area	20.0%
20-Recreation; 418-Human Resources; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 418-Human Resources; 000-Nonspecified Area	5.0%
60-Golf Fund; 418-Human Resources; 000-Nonspecified Area	45.0%
JOHNSON, TERRA J	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%

Labor Allocations by Employee

	Salary/Wage Splits
JOHNSON, TIMOTHY A	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Kahlstorf, Jason P	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
KIRTLAND, JUSTIN S	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Klipp, Joseph M	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Koppang, Joanna L	
10-General; 419-Finance; 000-Nonspecified Area	20.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	35.0%
Krzyzewski, David A	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
LEHMAN, STEPHEN J	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Lewandowski, Adam L	
20-Recreation; 222-Pools; 231-Northside Pool	10.0%
20-Recreation; 222-Pools; 232-Rice Pool	10.0%
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Center	20.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	60.0%
Mangiaracina, Brian P	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Martinez, Arturo	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Martinson, Jamie	
20-Recreation; 000-Administration; 200-Recreation Dept. Area	100.0%
McCarthy, John	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Meade, Julia	
10-General; 000-Administration; 415-Marketing	35.0%
20-Recreation; 000-Administration; 415-Marketing	35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing	15.0%
60-Golf Fund; 000-Administration; 415-Marketing	15.0%

Labor Allocations by Employee

	Salary/Wage Splits
Meger, Bethany	
10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%
Moran, Joshua	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
MORROW, JOHN B	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
Musselman, Angie L	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
NAPIER, RICHARD A	
20-Recreation; 000-Administration; 000-Nonspecified Area	100.0%
Narrajós, Rebecca L	
20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
Nations, Matthew J	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	50.0%
Nelson, Cody E	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	20.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	20.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	60.0%
Nielsen, Kelly	
20-Recreation; 220-Recreation Programs; 207-Camps and Preschool	100.0%
NOVAK, DANIEL J	
10-General; 000-Administration; 000-Nonspecified Area	30.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area	70.0%
NOVAK, NICHOLAS J	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	40.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
OBrien, Emily	
10-General; 430-Historical Museum; 000-Nonspecified Area	100.0%

Labor Allocations by Employee

	Salary/Wage Splits
Ogata, Andrew C	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	50.0%
OMalley, Samantha C	
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	100.0%
Open1-Director of Parks & Planning	
10-General; 000-Administration; 000-Nonspecified Area	10.0%
10-General; 101-Parks Maintenance; 000-Nonspecified Area	30.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
Open2-Assistant Director of Parks & Planning	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
Open3-Superintendent of Marketing	
10-General; 000-Administration; 415-Marketing	40.0%
20-Recreation; 000-Administration; 415-Marketing	50.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	10.0%
Open4-Marketing & Development Assistant	
10-General; 000-Administration; 415-Marketing	100.0%
Open5-Line Cook	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Open6-Conservation Manager	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
OPPENHEIM, JEREMY J	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
ORTIZ, JAVIER	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Panek, Megann L	
20-Recreation; 000-Administration; 304-Mary Lubko Center	100.0%
PINEDO, CHARLES M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
PODKOWA, MICHELLE L	
10-General; 430-Historical Museum; 000-Nonspecified Area	100.0%

Labor Allocations by Employee

	Salary/Wage Splits
Prazak, Kimberly	
10-General; 000-Administration; 000-Nonspecified Area	30.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area	70.0%
Rensch, Amanda	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
ROMEJKO, TAMRA A	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Rowland, Chad P	
10-General; 419-Finance; 000-Nonspecified Area	20.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	45.0%
Shingler, Chad	
20-Recreation; 220-Recreation Programs; 202-Performing Arts	50.0%
Shurba, Joseph C	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
SICILIANO, DONNA R	
10-General; 000-Administration; 000-Nonspecified Area	50.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 000-Administration; 000-Nonspecified Area	10.0%
Simpson, Sandra D	
10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%
Slowinski, Nicholas W	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
STANCZAK, PAUL T	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
THEMEL, JOSEPH S	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%

Labor Allocations by Employee

	Salary/Wage Splits
Tucker, Randall R	
10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%
Tulicki, Sarah R	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
VAZQUEZ, LUCERO T	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
VILLAFUERTE, GUSTAVO G	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
VOELKER, GEOFFREY G	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
WAGNER, MARK A	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	85.0%
WHELAN, TRICIA K	
10-General; 000-Administration; 415-Marketing	35.0%
20-Recreation; 000-Administration; 415-Marketing	35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing	15.0%
60-Golf Fund; 000-Administration; 415-Marketing	15.0%
WILHELMI, MARGARET L	
10-General; 000-Administration; 415-Marketing	40.0%
20-Recreation; 000-Administration; 415-Marketing	50.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	10.0%
Wilkin, Carolyn	
10-General; 000-Administration; 415-Marketing	20.0%
20-Recreation; 222-Pools; 415-Marketing	20.0%
20-Recreation; 350-Special Facilities; 415-Marketing	20.0%
60-Golf Fund; 000-Administration; 415-Marketing	40.0%
Wisniewski, Julian M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
WROBEL, MATTHEW E	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%

Labor Allocations by Employee

	Salary/Wage Splits
Yoshikawa, Max	
10-General; 000-Administration; 000-Nonspecified Area	15.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	15.0%
20-Recreation; 222-Pools; 231-Northside Pool	20.0%
20-Recreation; 222-Pools; 232-Rice Pool	50.0%
Zanoni, Christopher M	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
ZAVALA PEREZ, ROLANDO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
ZAVALA, LINO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
ZAVALA, PONCIANO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
ZAVALA, RAFAEL	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	95.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	5.0%

Pay Raise Comparisons-Full Time Employees

	Choice 1	Choice 2	Choice 3
Increase of:	3.5%	4.0%	4.5%

	Current Annualized Gross Pay	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
10-General				
000-Administration	\$591,525	\$611,742	\$614,630	\$617,518
101-Parks Maintenance	\$1,440,386	\$1,485,436	\$1,491,872	\$1,498,308
418-Human Resources	\$22,791	\$23,588	\$23,702	\$23,816
419-Finance	\$236,298	\$244,568	\$245,750	\$246,931
430-Historical Museum	\$124,802	\$129,170	\$129,794	\$130,418
10-General Total	\$2,415,801	\$2,494,504	\$2,505,748	\$2,516,991
20-Recreation				
000-Administration	\$1,020,594	\$1,056,314	\$1,061,417	\$1,066,520
101-Parks Maintenance	\$699,612	\$719,633	\$722,493	\$725,353
220-Recreation Programs	\$275,670	\$285,318	\$286,697	\$288,075
221-Athletics	\$48,276	\$49,965	\$50,207	\$50,448
222-Pools	\$89,406	\$92,535	\$92,982	\$93,429
224-Recreation Facilities	\$115,676	\$119,724	\$120,303	\$120,881
350-Special Facilities	\$108,399	\$112,193	\$112,735	\$113,277
418-Human Resources	\$34,186	\$35,383	\$35,554	\$35,725
419-Finance	\$239,541	\$247,925	\$249,123	\$250,320
20-Recreation Total	\$2,631,359	\$2,718,990	\$2,731,509	\$2,744,028
22-Cosley Zoo				
000-Administration	\$10,819	\$11,198	\$11,252	\$11,306
101-Parks Maintenance	\$49,936	\$50,778	\$50,898	\$51,018
350-Special Facilities	\$33,562	\$34,737	\$34,904	\$35,072
418-Human Resources	\$5,698	\$5,897	\$5,926	\$5,954
419-Finance	\$55,786	\$57,739	\$58,018	\$58,297
501-Cosley Zoo	\$614,187	\$635,684	\$638,755	\$641,826
22-Cosley Zoo Total	\$769,989	\$796,032	\$799,752	\$803,473
40-Capital Projects				
101-Parks Maintenance	\$184,717	\$190,695	\$191,549	\$192,403
40-Capital Projects Total	\$184,717	\$190,695	\$191,549	\$192,403

Pay Raise Comparisons-Full Time Employees

	Choice 1	Choice 2	Choice 3
Increase of:	3.5%	4.0%	4.5%

	Current Annualized Gross Pay	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
60-Golf Fund				
000-Administration	\$231,801	\$239,914	\$241,073	\$242,232
101-Parks Maintenance	\$27,089	\$27,827	\$27,933	\$28,038
418-Human Resources	\$51,279	\$53,074	\$53,331	\$53,587
419-Finance	\$205,806	\$213,009	\$214,038	\$215,067
601-Golf Maintenance	\$408,831	\$423,140	\$425,184	\$427,228
611-Pro Shop/Golf Fees	\$288,544	\$298,643	\$300,086	\$301,529
612-Food and Beverage	\$1,036,299	\$1,072,569	\$1,077,751	\$1,082,932
60-Golf Fund Total	\$2,249,649	\$2,328,177	\$2,339,395	\$2,350,613
90-Cosley Foundation				
000-Administration	\$121,286	\$125,531	\$126,138	\$126,744
90-Cosley Foundation Total	\$121,286	\$125,531	\$126,138	\$126,744
92-DuPage County Historical Museu				
000-Administration	\$38,750	\$40,106	\$40,300	\$40,494
92-DuPage County Historical Museu Total	\$38,750	\$40,106	\$40,300	\$40,494
Grand Total	\$8,411,550	\$8,694,036	\$8,734,391	\$8,774,746
Amount over base year		\$282,485	\$322,840	\$363,195

1%	\$80,710
2%	\$161,420
3%	\$242,130
4%	\$322,840
4.5%	\$363,195
5%	\$403,551
5.5%	\$443,906
6%	\$484,261
6.5%	\$524,616
7%	\$564,971
8%	\$645,681

***A wage pool increase of 3.5% has been included in the 2026 budget figures.

Ten Year History of Actual Pay Raises

Fiscal Year Ending	% Raise
2014	2%
2015	2%
2016	3%
2017	3%
2018	3%
2019	3%
2020	3%
2021	0%
2022	4.5%
2023	6%
2024	5%
2025	4%
2026	3.5%*

**Proposed based on current CPI as of August 2025 of 2.9% with merit increase of 0.6%*

The budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader in understanding these terms, the following definitions are provided.

– A –

Abatement: A complete or partial cancellation of a property tax levy.

Accrual Accounting: A basis of accounting in which revenues and expenditures are recorded when they are earned or incurred, rather than when cash is actually received or spent.

Actuarial Evaluation: A method of determining the amount of money that needs to be set aside each year to pay for post-employment benefits of current employees. Assumptions are made regarding factors such as future wage adjustments, interest earnings, and age and tenure of employees in the plan. The plan could be for pension benefits or other postemployment benefits.

Appropriation: An authorization for a specific time period granted by a legislative body to make expenditures and to incur obligations for specific purposes.

Assessed Valuation: A valuation set upon real estate as a basis for levying taxes.

– B –

Balanced Budget: An annual financial plan in which the planned expenditures do not exceed the funding sources, which include both revenues and beginning unrestricted fund balance.

Bond: A written promise to pay a sum of money (called face value or principal) on a specified date in the future at a specified interest rate. These are most frequently sold to finance construction of large capital projects, such as buildings, streets, and bridges.

Budget: A one-year financial plan with estimates of revenues and expenditures for the year. It sets the legal spending limits and is the primary means of controlling expenditures and service levels.

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.

– C –

Capital Assets/Improvements: An acquisition or addition to capital assets that has an estimated useful life of no less than three years and a certain dollar threshold of original cost. The thresholds vary based upon the category of capital asset. General categories used include: infrastructure, land, land improvements, buildings, building improvements, machinery, equipment & vehicles and construction in progress. The District's capitalization thresholds are:

ASSET CATEGORY	CAPITALIZATION THRESHOLD
Land	\$1
Construction in Progress	N/A
Machinery, Equipment & Vehicles	\$10,000
Land Improvements	\$25,000
Building Improvements	\$25,000
Buildings	\$50,000
Infrastructure	\$50,000

Capital Improvement Program: A plan for capital expenditures that extends over multiple years. It includes both expenditure projections and financing alternatives. The first year of the program is incorporated into the annual operating budget. This plan is being developed and will be reviewed and amended annually.

Capital Projects: The purchase, construction, replacement, addition, or major repair of public facilities.

Capital Projects Funds: Funds used to account for the acquisition or construction of major capital facilities, other than those financed by proprietary or trust funds.

Contingency: An amount set aside for emergencies or unforeseen expenditures.

Contractual Services: Services rendered to the District by private firms or individuals.

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).

Current Liabilities: Obligations of the District that are payable within one year. Examples include accounts payable, accrued expenses such as wages and salaries, and the portions of long-term debt due within one year.

– D –

Debt Service: Payments of principal and interest on borrowed funds.

Debt Service Funds: Funds used to account for the accumulation of resources for, and payment of, general long term debt principal and interest.

Department: A major administrative division of the District that indicates overall management responsibility for an operation or group of related operations.

Depreciation: The decrease in value of physical assets due to use and the passage of time.

– E –

Enterprise Funds: Funds that are used to account for activities financed and operated in a manner similar to private business - where the costs of providing goods or services are financed primarily through user charges.

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.

Equalized Assessed Value (EAV): The value of property resulting from the multiplication of the assessed value by an equalization factor to value all property, for taxing purposes, at 1/3 of its market value.

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, including current operating expenses, requiring the present or future use of net current assets, debt service, capital outlays, and intergovernmental transfers. This terminology is used in governmental fund types.

Expenses: Charges incurred, whether paid or unpaid, for the delivery of goods or services. This terminology is used in proprietary and trust and agency fund types.

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

– F –

Fiscal Year (FY): Any consecutive twelve-month period designated as the budget year. The Wheaton Park District has specified April 1 to March 31 as its fiscal year.

FOIA (Freedom of Information Act): A state law governing the timing and costs for responding to requests for public information.

FTE (Full Time Equivalent): A measure to equate part-time employees with full time employees. The total hours worked by an employee divided by 2,080 working hours in a year. Thus, an employee who works 20 hours per week would be a .5 FTE.

Fund: An accounting entity that has a set of self-balancing accounts and that records all financial transactions for specific activities or government functions.

Fund Balance: The difference between fund assets and fund liabilities of governmental funds and similar trust funds.

– G –

GASB (Governmental Accounting Standards Board): The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.

GASB 34: This statement established new requirements for the annual financial statements. It was one of the most significant changes to external financial reporting in the history of governmental accounting and was intended to make financial statements easier to understand and more useful for the general public. The Wheaton Park District implemented GASB 34 in fiscal year 2002/03.

General Fund: The principal operating fund of the District. It accounts for all revenues and expenditures of the District not accounted for in other funds. Most governmental services are provided by the General Fund including, but not limited to Park Services and Administrative Services.

General Obligation Bonds (GO): Bonds that finance public projects such as new buildings and major renovation projects. The repayment of these bonds is made from property taxes and the bonds are backed by the full faith and credit of the issuing entity.

Generally Accepted Accounting Principles (GAAP): The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

Government Finance Officers Association (GFOA): A professional association of state/provincial and local finance officers in the United States and Canada dedicated to the sound management of government financial resources.

Governmental Fund Types: Funds that account for “governmental-type” activities, including the general, special revenue, debt service, and capital projects funds.

Grant: A contribution by a government or other organization to support a particular function.

Typically, these contributions are made to the District from the state or federal government or from private foundations.

– H –

Home Rule Community: Any municipality with more than 25,000 in population or any community that has voted by referendum to become home rule. Home rule communities are less subject to state regulation and have expanded authority to enact taxes, borrow money, regulate local activities, and seek innovative solutions to local problems.

– I –

IDNR (Illinois Department of Natural Resources): A department of state government responsible for managing, protecting, and sustaining Illinois' natural resources.

IDOT (Illinois Department of Transportation): A department of state government responsible for planning, constructing and maintaining Illinois' transportation network, including highways and bridges, airports, public transit, rail freight and rail passenger systems.

Illinois Municipal Retirement Fund (IMRF): A multiple employer public employee retirement system that acts as a common investment and administrative agent for units of local government and school districts in Illinois.

IPRA: Illinois Park and Recreation Association.

Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend, such as roads, utility lines, bridges, etc.

Internal Service Funds: Funds used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

– L –

Levy: The amount of money a taxing body certifies to be raised from the property tax.

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

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

– M –

Modified Accrual Accounting: A basis of accounting in which revenues are recorded when they are both measurable and available and where expenditures are recorded when the liability is incurred. "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The government considers all revenues available if they are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

Museum Fund: Is used to account for the revenues and expenditures associated with the operations of the Cosley Zoo. This is a Special Revenue Fund.

– N –

NPDES (National Pollutant Discharge Elimination System): This program was authorized by the Clean Air Act. It controls water pollution by regulating discharge of pollutants into lakes, streams, wetlands, and other surface waters. The permit program is administered by the State.

NRPA: National Recreation and Park Association.

– O –

Operating Budget: Is a financial plan outlining estimated revenues and expenditures and other information for a specified period (usually a fiscal year).

Operating Expenses: Expenses of a fund that are directly related to the fund's primary service activities. The term "expenses" applies only to enterprise fund operations that are accounted for on an accrual basis of accounting.

– P –

Park District Risk Management Agency (PDRMA): A risk pooling agency of municipalities in Illinois which have joined together to manage and fund their property, liability, worker's compensation, public officials' liability, and health claims.

Prior Year's EAV: Equalized Assessed Valuation for the year prior to the year of the levy.

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: Funds used to account for activities that are similar to those in the private sector (i.e. enterprise and internal service 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.

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

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

– R –

Revenues: Funds that a government receives as income. These receipts may include tax payments, fees from services, fines, grants, and interest income.

Reserved Fund Balance: The portion of the fund balance not available for general appropriation or is legally segregated for a special future use.

– S –

Service Charges: User charges for services provided to those specifically benefiting from those services.

Special Revenue Funds: Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

– T –

Tax Base: The total value of all taxable real and personal property in the district as of January 1st of each year, as certified by the Appraisal Review Board. The tax base represents net value after all exemptions.

Tax Caps: An abbreviated way of referring to the tax increase limitations imposed by the Property Tax Extension Limitation Law (P. A. 87-17) which was effective October 1, 1991.

Tax Increment Financing (TIF): As regulated under the Tax Increment Allocation Redevelopment Act, permits municipalities to improve eligible areas in accordance with an adopted redevelopment plan. Improvements are financed with the increased tax revenues generated through new private investment within the project area. The taxes associated with the increase in property values during the life of the TIF go to the municipality, rather than the taxing body that levies the taxes on the property. After the end of the TIF's life, all of the taxes then go to the taxing body levying them.

Tax Rate: The amount of tax stated in terms of a unit of tax base. In Illinois, the tax rate is per \$100 of equalized assessed value.

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.

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, for example membership charges.)

Trust & Agency Funds: Funds used to account for assets held in a trustee capacity or as an agent for individuals, private organizations, other governments, or other funds.

ORDINANCE 2025-07

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND
ENDING DECEMBER 31, 2026**

AN ORDINANCE ADOPTING A COMBINED BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND . LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2026 AND ENDING DECEMBER 31, 2026 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT AND PURPOSE.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE WHEATON PARK DISTRICT:

Article I: As part of the Annual Budget, it is stated:

- | | |
|---|--------------|
| (a) That the estimated cash on hand at the beginning of the fiscal year is: | \$34,411,869 |
| (b) That the cash expected to be received during the fiscal year from all sources is: | \$45,683,045 |
| (c) That the estimated expenditures contemplated for the fiscal year are: | \$56,894,552 |
| (d) That the estimated cash expected to be on hand at the end of the fiscal year is: | \$23,200,361 |
| (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: | \$17,588,005 |

Article II:	The following sums of money in the "Budget" Column in the amount of	\$61,146,373
	is the budget for the fiscal year beginning January 1, 2026 and ending December 31, 2026.	

	The sums of money in the "Appropriation" Column in the amount of	\$73,375,648
	or as much thereof as may be authorized by law be and the same are hereby appropriated for the corporate purposes of the Wheaton Park District, as therein after specified for the fiscal year beginning January 1, 2026 and ending December 31, 2026.	

Section 1. That all unexpended balances of any items of any general appropriation made in this ordinance be expended in making up any insufficiency in any item or items in the same general appropriation made for this ordinance.

Section 2. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 3. If any item, or portion thereof, of this ordinance is held invalid, such decision shall not affect the validity of the remaining portion of such item or the remaining portion of this ordinance.

Section 4. This ordinance shall be in full force and effect from and effect from and after its passage and publication in the manner provided by law.

Section 5. The budget and appropriation ordinance for any fiscal year is not intended or required to be in support of or in relation to any tax levy made during that fiscal year.

Passed by the Board of Park Commissioners of the Wheaton Park District, DuPage County Illinois, on the _____ day of _____, 2025 A.D.

"Ayes"

"Nays"

Secretary of the Board of Park Commissioners of the Wheaton Park District.

President of the Board of Park Commissioners of the Wheaton Park District
Ordinance # 2025-07

Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2026 thru December 31, 2026

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	6,931,055	8,317,266
RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	14,960,977	17,953,173
SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	606,950	728,340
MUSEUM FUND		
Expenses incurred in the administration and operation of Cosley Zoo which includes exhibits, displays and educational opportunities related to Illinois farm history and wildlife historically native to northeastern Illinois	2,220,120	2,664,144
INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	834,168	1,001,002
AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	43,800	52,560
FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	818,658	982,390
IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	635,348	762,418
DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	3,649,981	4,379,977
HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	2,771,156	3,325,387

CAPITAL PROJECTS FUND	Budget	Appropriations
Expenses incurred to construct, maintain or replace capital assets of the District	13,342,755	16,011,307
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	13,668,110	16,401,732
INFORMATION TECHNOLOGY FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	663,294	795,953

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	6,931,055	8,317,266
Recreation Fund	14,960,977	17,953,173
Special Recreation Fund	606,950	728,340
Museum Fund	2,220,120	2,664,144
Insurance Fund	834,168	1,001,002
Audit Fund	43,800	52,560
FICA Fund	818,658	982,390
IMRF Fund	635,348	762,418
Long Term Debt Fund	3,649,981	4,379,977
Health Insurance Fund	2,771,156	3,325,387
Capital Projects Fund	13,342,755	16,011,307
Golf Fund	13,668,110	16,401,732
Information Technology	663,294	795,953
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	61,146,373	73,375,648
Less: Interfund Transfers	(4,251,821)	(5,102,185)
Net Expenses, excluding Interfund Transfers	56,894,552	68,273,463

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

I, Michael J. Benard, do hereby certify that I am the duly qualified and appointed Secretary of the Wheaton Park District, in the County and State aforesaid, and as such Secretary I am the keeper of the records and files of the Board of Park Commissioners of said park district.

I, HEREBY CERTIFY that the foregoing instrument is a true and correct copy of an ordinance entitled: 'An Ordinance Making a Combined Annual Budget and Appropriation of Funds for the Wheaton Park District for the Fiscal Year Beginning January 1, 2026 and Ending December 31, 2026, adopted at a meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 5:00 p.m. on the ____ of December, 2025.

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

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois, on the _____ day of _____, 2025.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2026

I, Sandra D. Simpson, do hereby certify that I am the duly qualified and appointed Treasurer and chief fiscal officer of the Wheaton Park District and as such official I do further certify that the estimated revenues by source, to be received by the Wheaton Park District, DuPage County, Illinois, in the fiscal year 2026 are those estimated revenues as set forth in the attached combined Annual Budget And Appropriation Ordinance of the Wheaton Park District, DuPage County, Illinois, for the fiscal year beginning January 1, 2026 and ending December 31, 2026 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2025 all as appears from the official records of said park district.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois on this _____ day of _____, 2025.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2026

I, Sandra D. Simpson, do hereby certify that I am the duly qualified and appointed Treasurer of the Wheaton Park District and the chief fiscal officer of said park district; as such officer I do further certify that the revenues, by source, anticipated to be received by said park district in the fiscal year beginning January 1, 2026 and ending on December 31, 2026 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$17,588,005
Interest on Investments	\$566,150
Charges for Services	\$16,033,971
Rental Revenues	\$911,190
Product Sales	\$6,773,439
Grants and Donations	\$3,537,845
Bond Proceeds	\$0
Miscellaneous	\$272,445
Beginning Cash Balance	\$34,411,869

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2025.

(SEAL)

Treasurer and Chief Fiscal Officer,
Wheaton Park District

Wheaton Park District
ORDINANCE 2025-08

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2025**

BE IT ORDAINED by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois.

SECTION 1

That the sum of Seventeen Million Five Hundred Eighty-Two Thousand Two Hundred Ninety-Five (\$17,582,295) or so much as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes hereinafter specified against all taxable property within the Wheaton Park District at full, fair cash value as the same is assessed and equalized for State and County purposes.

SECTION 2

Hereinafter set forth under the column entitled "Amount to Be Raised by Taxation" is the specific amount hereby levied for each object and purpose.

GENERAL CORPORATE FUND

I. The amount to be raised by tax levy for all corporate purposes (Authority Sec. 5-1 Park District Code):

	Amount to be Raised by Taxation
Salaries & Wages	\$2,428,563
Contractual Services	\$1,491,088
Supplies	\$430,535
Other Charges	\$183,907
Capital Items	\$486,927
Transfers Out	\$285,457
TOTAL	5,306,478

RECREATION FUND

II. The amount to be raised by tax levy for recreation programs (Authority Section 5-2 and 5-3a Park District Code):

	Amount to be Raised by Taxation
Salaries & Wages	\$2,090,289
Contractual Services	\$1,927,852
Supplies	\$550,680
Other Charges	\$99,247
Capital Items	\$16,163
Transfers Out	\$572,749
TOTAL	5,256,981

IMRF FUND

III. The amount to be raised by tax levy for Illinois Municipal Retirement Fund purposes (Authority 40 ILCS 5/7-171):

	Amount to be Raised by Taxation
IMRF Expenditures	575,529
TOTAL	575,529

FICA FUND

IV. The amount to be raised by taxation for Employer's Social Security Contributions (Authority 40 ILCS 5/7-171 and 40 ILCS 5/21-110):

	Amount to be Raised by Taxation
FICA Expenditures	807,967
TOTAL	807,967

LIABILITY FUND

V. The amount to be raised by tax levy for liability insurance and risk management purposes authorized by Section 9-107 of the Local Governmental and Governmental Employees Tort Immunity Act (Authority 745 ILCS 10/9-107):

	Amount to be Raised by Taxation
Insurance expenditures	750,640
TOTAL	750,640

AUDIT FUND

VI. The amount to be raised by tax levy for auditing expenses (Authority 50 ILCS 310/9):

	Amount to be Raised by Taxation
Auditing Expenses	35,825
TOTAL	35,825

SPECIAL RECREATION ASSOCIATION FUND

VII. The amount to be raised by taxation for the purpose of funding the Park District's share of the expense of providing joint recreation programs for the handicapped (Authority Section 5-8 Park District Code):

	Amount to be Raised by Taxation
Joint Recreation Programs for People with Disabilities	610,000
TOTAL	610,000

MUSEUM FUND

VIII. The amount to be raised by tax levy for the purpose of establishing, acquiring, completing, erecting, enlarging, ornamenting, building, rebuilding, rehabilitating, improving, operating, maintaining and caring for museums and the buildings and grounds thereof (Authority 70 ILCS 1290/2):

	<u>Amount to be Raised by Taxation</u>
Salaries & Wages	\$813,074
Contractual Services	\$306,994
Supplies	\$132,962
Other Charges	\$52,344
Capital Items	\$0
Transfers Out	\$9,178
TOTAL	1,314,552

DEBT SERVICE ACTIVITY

IX. The amount to be raised by taxation for the purpose of debt service:

	<u>Amount to be Raised by Taxation</u>
Debt Service	2,924,323
TOTAL	2,924,323

SUMMARY OF LEVIES

General Corporate Levy	5,306,478
Recreation Program Levy	5,256,981
IMRF	575,529
FICA	807,967
Insurance	750,640
Audit	35,825
Special Recreation Association	610,000
Museum	1,314,552
Debt Service	2,924,323
	17,582,295

SECTION 3

Pursuant to Section 4-4 of the Park District Code, neither the Combined Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2025 and ending December 31, 2025, nor any other combined budget and appropriation ordinance, is intended or required to be in support of, or in relation to, the tax levy made in this ordinance.

SECTION 4

The Secretary of the Wheaton Park District shall file with the County Clerk of the County of DuPage, State of Illinois, a certified copy of this Ordinance and said County Clerk shall ascertain the rate per centum which, upon the total values of all property subject to taxation within said District, as the full, fair cash value as the same is assessed and equalized by the Department of Revenue of the State of Illinois for state and county purposes for tax year 2025 will produce the net amount herein levied and ordered certified and they shall extend the tax upon the tax books of the collector of the state and county taxes within said District as provided by law.

SECTION 5

Ordinance 2025-08 shall be in full force and effect from and after its adoption.

ADOPTED this 17th day of December 2025, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

John Vires
President, Board of Park Commissioners
Wheaton Park District

ATTEST:

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

SECRETARY’S CERTIFICATE

I, **Mike Benard**, do hereby certify that I am Secretary of the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois, as such official, I am keeper of the records, ordinances, files and seal of said Park District, and,

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance 2025-08,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2025,**

of the Wheaton Park District, DuPage County, Illinois adopted at a duly called meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 5:00 p.m. on the 17th day of December.

I DO FURTHER CERTIFY that the deliberations of the Board on the adoption of said Ordinance were conducted openly, that the vote on the adoption of said Resolution was taken openly, that said meeting was called and held at specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provision of the Park District Code of the State of Illinois, as amended, and that the Board complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District at Wheaton, Illinois, this 17th day of December.

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

I, John Vires, hereby certify that I am the presiding officer of the Wheaton Park District, Wheaton, Illinois in DuPage County, Illinois and as such presiding officer, I certify that the levy ordinance, a copy of which is attached, was adopted pursuant to, and in all respects in compliance with the provisions of the Illinois Property Tax Code – Truth in Taxation Law, 35 ILCS 200/18-60 through 18-85 (2002).

This certificate applies to the 2025 levy.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Wheaton Park District, Wheaton, Illinois this 17th day of December 2025.

President, Board of Park Commissioners
Wheaton Park District

(S E A L)

MEMORANDUM

To: Wheaton Park District Board of Commissioners

From: Michael Benard, Executive Director
Sandra Simpson, Director of Finance

Date: October 8, 2025

Re: 2025 Resolution Authorizing the Estimate of Annual Aggregate Levy

Introduction

Attached is a package of information intended to provide you with a complete picture of how the Estimate of the Annual Aggregate Levy in Compliance with the Truth in Taxation Law was calculated. Included are:

- The resolution itself, including the Secretary's Certification.
- A graphic depiction of what the 2025 proposed levy means to various homeowners in Wheaton, one with a home with a value of \$300,000, one with a value of \$450,000, one with a value of \$600,000 and one with a value of \$900,000.
- Tax Levy Rate History for the past 10 years. This also includes % increase (decrease) in rates each year over this 10-year period.
- Tax Levy Dollars History for the past 10 years. This also includes % increase (decrease) in dollars each year over this 10-year period.
- CPI history for the District for the 10 most current years. This illustrates the changes in the CPI which is the most significant factor to increase the limiting rate for a stable growth community like Wheaton.
- History of the EAV of the Wheaton Park District over the past ten years. The increases (decreases) in the EAV, year over year and the cumulative average changes in EAV going back to 1998 have also been calculated as well as the composition of the components of the EAV.
- Ten years of new construction history.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2025, 2026, 2027, 2028 and 2029 levies. You are voting on only the 2025 levy, but the future periods are provided for planning purposes.
- The next four worksheets show the calculations for determining the special purpose levies for the Liability, Audit, FICA, and IMRF levies. These special purpose levies are evaluated first in calculating the levy as they represent specific obligations that have been imposed upon or assumed by the District. As such, they are a "higher" priority for the District in allocating the limited property tax dollars available.

Draft Calculation of Levy

In the proposed levy draft, the 2025 aggregate levy (to be received in 2026) includes an increase of \$517K, representing an estimated increase of 3.7%. For the 2025 levy, the state has established the Consumer Price Index (CPI) for PTELL at 2.9%, reflecting a return to levels consistent with historical trends, as illustrated in the adjacent chart. As per the Board's direction, the CPI used to calculate the District's levy was set at 0% for 2022, 2% for 2023 and 3% in 2024. The aggregate tax levy includes those levies that are subject to the tax cap. Tax levy receipts are vital as they provide the necessary funding to support our operational service levels, ensuring the maintenance of facilities and programs, while also contributing to the upkeep and improvement of capital infrastructure for long-term sustainability.

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025
2024	315.605	2.9%	2.9%		2025	2026

The chart below illustrates the proposed 3.7% increase by category, dollars, and as a percentage of the levy subject to the tax cap.

Breakdown of proposed 4% Tax Levy Increase			As a percentage of levy subject to tax
	In Dollars	As a % of increase	cap
From 2.9% CPI	\$391,747	76%	2.8%
From DuPage New Construction	\$124,933	24%	0.9%
	\$516,680		3.7%

The levies outside of the tax cap, our debt and SRA levies, are displayed below the aggregate extension. Again, this year in the debt levies, we have included an *estimate* of the annual debt issue which is typically issued in October or November of each year. That issue has been included here and in the budget in the amount of \$2,296,023, which is the estimate provided by Speer, our municipal advisors. That amount is included in this tax levy analysis. However, it has not yet been authorized by the Board nor issued. The county does not levy taxes for GO Bonds based upon our tax levy but rather based upon the Board's bond ordinance(s).

WHEATON PARK DISTRICT TAX LEVY WORKSHEET 2025 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2024 Limited Figures (DuPage)	(B) 2025 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,122,958	5,306,478	183,520	3.6%	0.1715
20	Recreation	0.3700	5,073,461	5,256,981	183,520	3.6%	0.1699
22	Cosley Zoo	0.0700	1,274,552	1,314,552	40,000	3.1%	0.0425
24	Audit	0.0050	37,123	35,825	(1,298)	-3.5%	0.0012
23	Insurance Liability	None	829,078	750,640	(78,438)	-9.5%	0.0243
26	Retirement-IMRF	None	504,253	575,529	71,276	14.1%	0.0186
25	Retirement-Social Security	None	689,867	807,967	118,100	17.1%	0.0261
	Aggregate Extension		13,531,291	14,047,971	516,680	3.7%	0.4541
	Aggregate Refunds	None	55,684	0	0	0.0%	-
21	SRA	0.0400	476,410	610,000	133,590	28.0%	0.0197
30	Bond & Interest-Limited	None	631,150	628,300	(2,850)	-0.5%	0.0203
30	Annual Bonds-Limited						
	Estimated	None	2,210,759	2,296,023	85,264	3.9%	0.0742
			16,905,295	17,582,295	732,684	4.3%	0.5683
2025 LIMITING RATE				0.4541			
Numerator				Denominator			
Prior Year Levy				Estimated EAV for LY 2024			
CPI % Increase (Decrease)				Prior Year New Constr. w/ change of			
Levy				Valuation			
13,531,291				3,093,573,622			
2.9%				(27,510,777)			
13,923,698				3,066,062,845			

As the Board is aware, the Wheaton Park District adjusts the tax levies in each of the “small” funds [Liability, Audit, FICA, and IMRF] to bring their fund balances in line with the board’s fund balance policy.

As you can see from the levy worksheet pages following, the IMRF levy is increasing to just over \$575K in the 2025 levy and then ranges from \$545K to \$581K through 2029. Our employer contribution rate will increase slightly to 5.30% in 2026, or 1.3%. The table to the right shows the IMRF employer rates over the last 15 years. The increase is mainly attributable to the reduction of employer overfunded balances at IMRF, which were caused by strong investment returns and the resumption of normal cost funding requirements. The FICA and Liability levies are being adjusted to bring the balances in line with your fund balance policy. The Audit levy is forecast to be just over \$35K in anticipation of having to go out to bid for a new three-year contract as our current engagement ended in 2024.

Year	Employer Rate
2026	5.30%
2025	5.23%
2024	4.53%
2023	4.58%
2022	6.58%
2021	8.58%
2020	8.75%
2019	7.05%
2018	8.80%
2017	8.88%
2016	9.19%
2015	9.70%
2014	10.55%
2013	11.02%
2012	11.14%

Additionally, the SRA levy has been increased to fund accessibility improvements for 2026-2028 capital projects and the District’s membership in the Western DuPage Special Recreation Association (WDSRA). As you recall, the board authorized a reduction of the 2022 levy. In recent years, we have incrementally raised the levy to restore it to its historical levels, ensuring that it does not surpass the statutory rate cap of 0.0400.

Beginning with levy year 2021 and because of Public Act 102-0519 (SB 508), the District’s levy will be increased by a prior year adjustment due to refunds from certificates of error, tax valuation objections and PTAB (Property Tax Appeal Board) decisions resulting in a refund. The District received \$55,684 in Aggregate Refunds for the 2024 levy. The county treasurer will certify these amounts on or before November 15th of each year. The increase to the District’s levy is automatic and is not to be included in the extension base of the prior year.

Previous staff recommendations and final board decisions for levy years 2022, 2023 and 2024

For the 2022 levy (taxes received in 2023), staff recommended a levy increase of \$943K or an 8% increase. As the board recalls, this increase was due to three factors, the CPI Rate for the 2022 Property Tax Levy Year was at a historical high of 5.0% or \$610K in new taxes, New Construction generated \$94K in new taxes and TIF 2 expired representing approximately \$41.5 million in incremental EAV. Access to the increment directed an additional \$239K in property taxes to the Wheaton Park District for the 2022 levy.

Based on consensus and final board direction, the District’s 2022 levy was increased by 3% or \$318K, reducing the CPI to 0% and including 1% New Construction and 2% TIF 2 Expiration.

Comparison of Staff Recommendation vs Final 2022 Tax Levy extension as directed by Park Board	In Dollars	As a % of increase	As a percentage of levy subject to tax cap
Proposed by staff			
From 5% CPI	\$610,169	65%	5%
From DuPage New Construction	\$93,730	10%	1%
From TIF Expiration	\$239,150	25%	2%
	\$943,049		8%
Final Levy per Park Board			
0% CPI	\$0	0%	0%
From DuPage New Construction	\$89,783	28%	1%
From TIF Expiration	\$227,760	72%	2%
	\$317,543		3%
Difference of taxes not collected for levy year 2022	\$625,506		

2022 Levy as proposed by staff

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2022 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (If applicable)	(A) 2021 Extended Figures (DuPage)	(B) 2022 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	4,891,656	5,377,483	485,827	10%	0.2142
20	Recreation	0.3700	4,839,892	5,325,719	485,827	10%	0.2121
22	Cosley Zoo	0.0700	1,022,330	1,072,330	50,000	5%	0.0427
24	Audit	0.0050	31,058	42,878	11,820	38%	0.0017
23	Insurance Liability	None	271,759	539,809	268,050	99%	0.0215
26	Retirement-IMRF	None	561,634	240,734	(320,900)	-57%	0.0096
25	Retirement-Social Security	None	564,223	526,648	(37,575)	-7%	0.0210
	Aggregate Extension		12,182,552	13,125,601	943,049	8%	0.5228
	Aggregate Refunds	None	69,881	0	0	0%	-
21	SRA	0.0400	864,451	864,451	0	0%	0.0344
30 & 60	Bond & Interest	None	2,971,550	0	(2,971,550)	-100%	-
30	Bond & Interest-Limited	None	631,550	630,200	(1,350)	0%	0.0251
30	Annual Bonds-Limited	None	1,861,384	1,987,381	125,997	7%	0.0792
	Estimated		18,581,368	16,607,633	(1,903,854)	-10%	0.6615
2022 LIMITING RATE				0.5228			
Numerator				Denominator			
Prior Year Levy 12,182,552				Prior Year EAV with an increase of -3.0% 2,510,532,199			
CPI % Increase (Decrease) 5.0%				Prior Year New Constr. w/ change of 10.0% (63,672,513)			
Levy 12,791,679				Valuation 2,446,859,686			

Final Levy approved by Park Board

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2022 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (If applicable)	(A) 2021 Extended Figures (DuPage)	(B) 2022 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	4,891,656	5,060,180	168,524	3%	0.2016
20	Recreation	0.3700	4,839,892	5,008,416	168,524	3%	0.1995
22	Cosley Zoo	0.0700	1,022,330	1,072,330	50,000	5%	0.0427
24	Audit	0.0050	31,058	42,978	11,920	38%	0.0017
23	Insurance Liability	None	271,759	539,809	268,050	99%	0.0215
26	Retirement-IMRF	None	561,634	244,734	(316,900)	-56%	0.0097
25	Retirement-Social Security	None	564,223	531,648	(32,575)	-6%	0.0212
	Aggregate Extension		12,182,552	12,500,095	317,543	3%	0.4979
	Aggregate Refunds	None	69,881	0	0	0%	-
21	SRA	0.0400	864,451	250,000	(614,451)	-71%	0.0100
30 & 60	Bond & Interest	None	2,971,550	0	(2,971,550)	-100%	-
30	Bond & Interest-Limited	None	631,550	630,200	(1,350)	0%	0.0251
30	Annual Bonds-Limited	None	1,861,384	1,987,381	125,997	7%	0.0792
	Estimated		18,581,368	15,367,676	(3,143,812)	-17%	0.6121
2022 LIMITING RATE				0.4979			
Numerator				Denominator			
Prior Year Levy 12,182,552				Prior Year EAV with an increase of -3.0% 2,510,532,199			
CPI % Increase (Decrease) 0.0%				Prior Year New Constr. w/ change of 10.0% (63,835,065)			
Levy 12,182,552				Valuation 2,446,697,134			

For the 2023 levy (taxes received in 2024), staff recommended a levy increase of \$909K or a 7% increase. Again, this increase was possible due to the CPI Rate for the 2023 Property Tax Levy Year being at a historical high of 5.0% for the second year in a row or \$626K. Additionally New Construction generated \$283K in new taxes primarily due to the expired TIF 2 increment being included in the 2022 New Construction Value. As you recall, TIF 2 represented approximately \$41.5 million in incremental EAV.

Based on consensus and final board direction, the District's 2023 levy was increased by 4% or \$526K, reducing the CPI to 2% and including 2% New Construction.

Comparison of Staff Recommendation vs Final 2023 Tax Levy extension as directed by Park Board		In Dollars	As a % of increase	As a percentage of levy subject to tax cap
Proposed by staff				
From 5% CPI		\$625,580	69%	5%
From DuPage New Construction		\$283,605	31%	2%
		\$909,185		7%
Final Levy per Park Board				
From 2% CPI		\$250,683	48%	2%
From DuPage New Construction		\$275,502	52%	2%
		\$526,185		4%
Difference of taxes not collected for levy year 2023				
		\$383,000		

2023 Levy as proposed by staff

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2023 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2022 Extended Figures <i>(DuPage)</i>	(B) 2023 Proposed Levy <i>(A)+(C)</i>	(C) Increase (Decrease)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
10	General	0.3500	5,062,798	5,426,998	364,200	7%	0.2068
20	Recreation	0.3700	5,008,680	5,372,880	364,200	7%	0.2047
22	Cosley Zoo	0.0700	1,074,255	1,274,255	200,000	19%	0.0485
24	Audit	0.0050	43,295	12,705	(30,590)	-71%	0.0005
23	Insurance Liability	None	541,186	658,561	117,375	22%	0.0251
26	Retirement-IMRF	None	246,240	191,240	(55,000)	-22%	0.0073
25	Retirement-Social Security	None	533,069	482,069	(51,000)	-10%	0.0184
	Aggregate Extension		12,509,522	13,418,708	909,185	7%	0.5112
	Aggregate Refunds	None	29,765	0	0	0%	-
21	SRA	0.0400	251,652	525,000	273,348	109%	0.0200
30	Bond & Interest-Limited	None	630,200	628,400	(1,800)	0%	0.0239
30	Annual Bonds-Limited						
	Estimated	None	1,987,381	2,120,060	132,679	7%	0.0808
			15,408,521	16,692,168	1,313,412	9%	0.6360

2023 LIMITING RATE		0.5112	
Numerator		Denominator	
Prior Year Levy	12,509,522	Prior Year EAV with an increase of	-3.0% 2,624,753,761
CPI % Increase (Decrease)	5.0%	Prior Year New Constr. w/ change of	10.0% (55,474,781)
Levy	13,134,998	Valuation	2,569,278,980

Final Levy approved by Park Board

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2023 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2022 Extended Figures (DuPage)	(B) 2023 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,062,798	5,235,498	172,700	3%	0.1995
20	Recreation	0.3700	5,008,680	5,181,380	172,700	3%	0.1974
22	Cosley Zoo	0.0700	1,074,255	1,274,255	200,000	19%	0.0485
24	Audit	0.0050	43,295	12,705	(30,590)	-71%	0.0005
23	Insurance Liability	None	541,186	658,561	117,375	22%	0.0251
26	Retirement-IMRF	None	246,240	191,240	(55,000)	-22%	0.0073
25	Retirement-Social Security	None	533,069	482,069	(51,000)	-10%	0.0184
Aggregate Extension			12,509,522	13,035,708	526,185	4%	0.4966
Aggregate Refunds			None	0	0	0%	-
21	SRA	0.0400	251,652	352,000	100,348	40%	0.0134
30	Bond & Interest-Limited	None	630,200	628,400	(1,800)	0%	0.0239
30	Annual Bonds-Limited	None	1,987,381	2,120,060	132,679	7%	0.0808
Estimated			15,408,521	16,136,168	757,412	5%	0.6148

2023 LIMITING RATE	0.4966
Numerator	Denominator
Prior Year Levy	Prior Year EAV with an increase of
12,509,522	-3.0% 2,624,753,761
CPI % Increase (Decrease)	Prior Year New Constr. w/ change of
2.0%	10.0% (55,474,781)
Levy	Valuation
12,759,713	2,569,278,980

For the 2024 levy (taxes received in 2025), staff recommended a levy increase of \$546K or a 4% increase. The CPI for PTELL was significantly lower in 2024 at 3.4% compared to the historical high of 5% in 2022 and 2023. The 2024 proposed levy was determined based on the PTELL CPI rate of 3.4% and the DuPage New Construction amount reported by the clerk's office.

Based on consensus and direction from the board, the District's 2024 levy was increased by 3.7% or \$493K, reducing the CPI to 3% and including 0.7% New Construction.

Comparison of Staff Recommendation vs Final 2024 Tax Levy extension as directed by Park Board			As a percentage of levy subject to tax cap	
	In Dollars	As a % of increase		
Proposed by staff				
From 3.4% CPI	\$444,544	81%		3%
From DuPage New Construction	\$101,923	19%		1%
	\$546,467			4%
Final Levy per Park Board				
From 3.0% CPI	\$391,418	79%		3.0%
From DuPage New Construction	\$101,529	21%		0.7%
	\$492,947			3.7%
Difference of taxes not collected for levy year 2024				
	\$53,520			

2024 Levy as proposed by staff

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2024 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2023 Extended Figures (DuPage)	(B) 2024 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,236,521	5,158,001	(78,520)	-1%	0.1869
20	Recreation	0.3700	5,182,478	5,103,958	(78,520)	-2%	0.1850
22	Cosley Zoo	0.0700	1,274,287	1,274,287	0	0%	0.0462
24	Audit	0.0050	14,222	34,354	20,132	142%	0.0012
23	Insurance Liability	None	659,898	827,023	167,125	25%	0.0300
26	Retirement-IMRF	None	193,418	504,118	310,700	161%	0.0183
25	Retirement-Social Security	None	483,546	689,096	205,550	43%	0.0250
	Aggregate Extension		13,044,370	13,590,837	546,467	4%	0.4926
	Aggregate Refunds	None	25,600	0	0	0%	-
21	SRA	0.0400	352,704	476,000	123,296	35%	0.0173
30	Bond & Interest-Limited	None	628,400	631,150	2,750	0%	0.0229
30	Annual Bonds-Limited						
	Estimated	None	2,120,060	2,210,759	90,698	4%	0.0801
			16,171,135	16,908,746	763,211	5%	0.6128
2024 LIMITING RATE 0.4926							
Numerator				Denominator			
Prior Year Levy				Estimated EAV for LY 2024			
CPI % Increase (Decrease)				Prior Year New Constr. w/ change of			
Levy				Valuation			
13,044,370				2,759,057,875			
3.4%				100.0% (20,692,880)			
13,487,879				2,738,364,995			

Final Levy approved by Park Board

WHEATON PARK DISTRICT							
TAX LEVY WORKSHEET							
2024 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2023 Extended Figures (DuPage)	(B) 2024 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,236,521	5,131,241	(105,280)	-2%	0.1860
20	Recreation	0.3700	5,182,478	5,077,198	(105,280)	-2%	0.1840
22	Cosley Zoo	0.0700	1,274,287	1,274,287	0	0%	0.0462
24	Audit	0.0050	14,222	34,354	20,132	142%	0.0012
23	Insurance Liability	None	659,898	827,023	167,125	25%	0.0300
26	Retirement-IMRF	None	193,418	504,118	310,700	161%	0.0183
25	Retirement-Social Security	None	483,546	689,096	205,550	43%	0.0250
	Aggregate Extension		13,044,370	13,537,317	492,947	4%	0.4906
	Aggregate Refunds	None	25,600	0	0	0%	-
21	SRA	0.0400	352,704	476,000	123,296	35%	0.0173
30	Bond & Interest-Limited	None	628,400	631,150	2,750	0%	0.0229
30	Annual Bonds-Limited						
	Estimated	None	2,120,060	2,210,759	90,698	4%	0.0801
			16,171,135	16,855,226	709,691	4%	0.6109
2024 LIMITING RATE 0.4906							
Numerator				Denominator			
Prior Year Levy				Estimated EAV for LY 2024			
CPI % Increase (Decrease)				Prior Year New Constr. w/ change of			
Levy				Valuation			
13,044,370				2,759,057,875			
3.0%				100.0% (20,692,880)			
13,435,701				2,738,364,995			

Future Tax Picture

In the interest of making complete disclosure, it needs to be understood that subsequent year levies are educated estimates as to what is really going to happen to the tax levy. We adjust the levy each year based upon the CPI increase permitted by law, the change in our EAV and our actual experience in the prior year as well as our year-to-date experience, particularly in the Liability, Audit, IMRF and FICA funds. The limiting rate is what we are calculating. The taxes we receive are based on multiplying the limiting rate times the EAV divided by \$100. (The limiting rate is per \$100 of assessed value per statute so that is why we divide by \$100).

So, what makes the limiting rate go up or down? Short answer, growth in the CPI, lots of new construction or no growth in EAV.

Limiting Rate Calculation:

- The **numerator** is the taxes we received last year times the CPI that the state notifies us of, 2.9% for the 2025 levy. After reaching a high of 5% in post-pandemic levy years 2022 and 2023, the CPI rates declined in 2024 and again this year. They are now moving toward levels consistent with historical averages.
- The **denominator** is the EAV from the most recent final tax levy worksheet, increased by our best guess as to how much we believe the property values will increase overall, reduced by any new construction.
- Our ability to forecast the future tax levies is based upon how close our assumptions about what the changes in the CPI (measure of inflation), EAV (property values) and new construction are. In the levy presentation for the out years, we use an estimated CPI growth of 2.0%. Historically, as you can see from the CPI History worksheet our cumulative average CPI is 2.5%, and the median CPI is 2%.

Key Considerations for the 2025 Levy Regarding CPI Reduction and Implications for Future Levies

The board reduced the CPI used for levy calculations in 2002, 2023 & 2024, resulting in \$1,062,026 less in collected taxes - \$625,506 for levy year 2022, \$383,000 for levy year 2023 and \$53,520 for levy year 2024.

While this offers relief to taxpayers, it often significantly impacts the sustainability of operations and pressures annual revenue growth. The CPI adjustment is intended to keep tax collections in line with inflation and rising operational costs. Reductions in the CPI can lead to structural shortfalls overtime. Operational expenses such as salaries, benefits, and maintenance continue to rise year over year. The gap between what is collected and what is needed compounds annually, which can create financial pressures. Additionally, under-collecting taxes can permanently lower the baseline for future levies. A reduced levy creates a lower starting point, and any future increase, which is capped by law or tied to inflation, will be calculated on a diminished base. Lower tax revenues can lead to budget cuts, delayed maintenance, and reduced programs, potentially affecting long-term planning. Future decisions may establish precedents that influence how the District addresses subsequent challenges.

The District's operational and payroll costs have been significantly rising due to inflationary pressures, workforce compensation, higher benefits obligations, maintenance and capital improvements and utility costs. During the past five years, the District has experienced an average annual increase of 3% in operating costs and 7% in payroll expenses.

Two illustrations are provided for the Board's review. One presents the effect of reductions in prior years on future levy amounts, and the other shows the historical impact of past and proposed levies on home values.

20 year Financial Impact to General, Recreation, and Cosley Zoo Levies and Total Aggregate Levy of Uncollected Dollars
Assumes an estimated growth rate of 2%

	% of Total Aggregate Levy	2022 Levy as Proposed by Staff	2022 Final Levy Approved by Park Board	Dollars not collected per Levy
General	40%	\$5,377,483	\$5,060,180	\$253,212
Recreation	40%	\$5,325,719	\$5,008,416	\$250,622
Cosley Zoo	9%	\$1,072,330	\$1,072,330	\$53,660
Audit	0%	\$42,878	\$42,978	\$2,151
Insurance Liability	4%	\$539,809	\$539,809	\$27,012
Retirement-IMRF	2%	\$240,734	\$244,734	\$12,247
Retirement-Social Security	4%	\$526,648	\$531,648	\$26,604
Aggregate Extension	100%	\$13,125,601	\$12,500,095	\$625,506
Difference of taxes not collected for levy year 2022		\$625,506		

	% of Total Aggregate Levy	2023 Levy as Proposed by Staff	2023 Final Levy Approved by Park Board	Dollars not collected per Levy
General	40%	\$5,426,998	\$5,235,498	\$153,823
Recreation	40%	\$5,372,880	\$5,181,380	\$152,233
Cosley Zoo	10%	\$1,274,255	\$1,274,255	\$37,439
Audit	0%	\$12,705	\$12,705	\$373
Insurance Liability	5%	\$658,561	\$658,561	\$19,349
Retirement-IMRF	1%	\$191,240	\$191,240	\$5,619
Retirement-Social Security	4%	\$482,069	\$482,069	\$14,164
Aggregate Extension	100%	\$13,418,708	\$13,035,708	\$383,000
Difference of taxes not collected for levy year 2023		\$383,000		

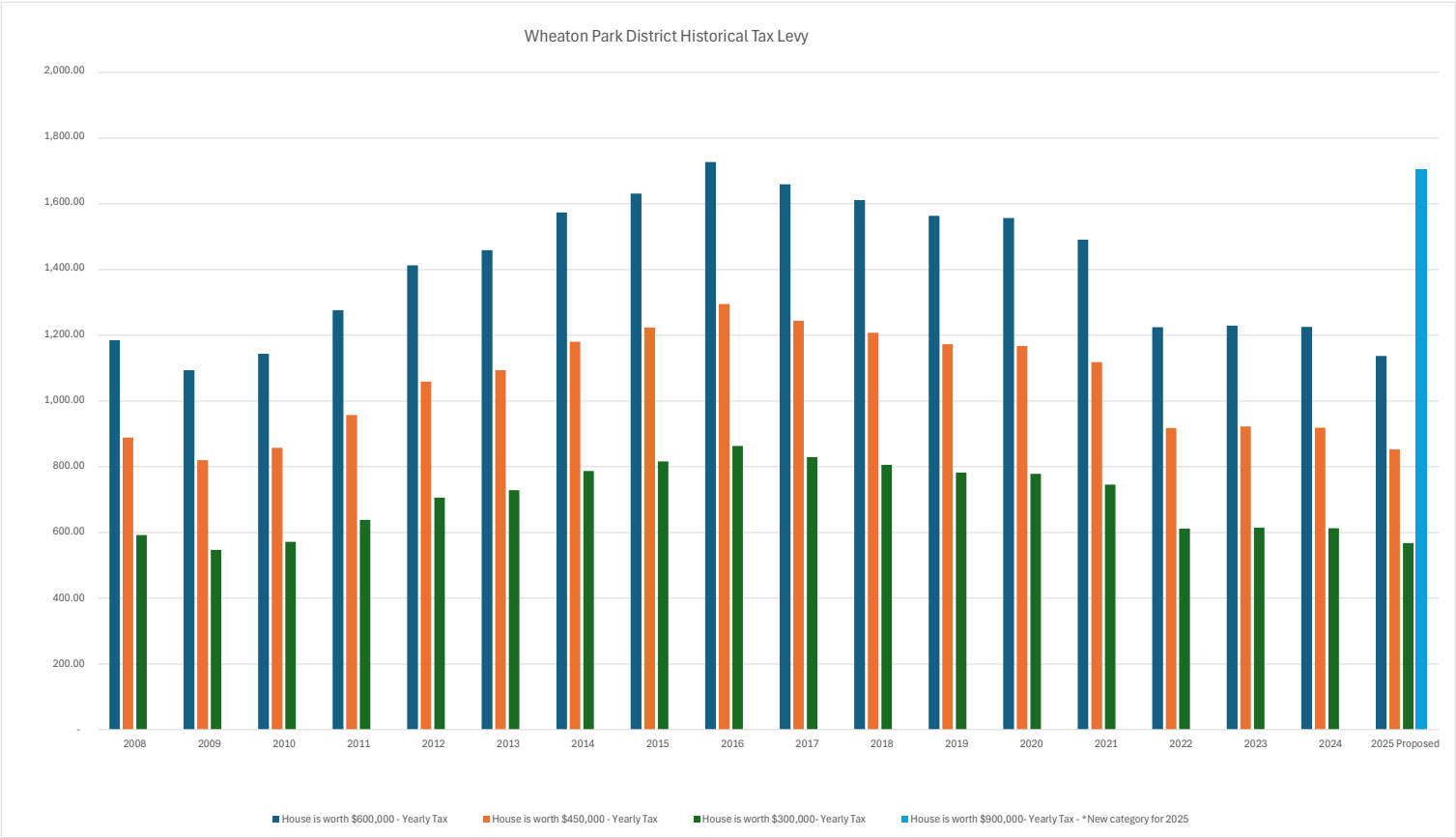
	% of Total Aggregate Levy	2024 Levy as Proposed by Staff	2024 Final Levy Approved by Park Board	Dollars not collected per Levy
Summary	38%	\$5,158,001	\$5,131,241	\$20,286
Recreation	38%	\$5,103,958	\$5,077,198	\$20,073
Cosley Zoo	9%	\$1,274,287	\$1,274,287	\$5,038
Audit	0%	\$34,354	\$34,354	\$136
Insurance Liability	6%	\$827,023	\$827,023	\$3,270
Retirement-IMRF	4%	\$504,118	\$504,118	\$1,993
Retirement-Social Security	5%	\$689,096	\$689,096	\$2,724
Aggregate Extension	100%	\$13,590,837	\$13,537,317	\$53,520
Difference of taxes not collected for levy year 2024		\$53,520		

	Total uncollected for 2022-2024	Year 1 (2025)	Year 2 (2026)	Year 3 (2027)	Year 4 (2028)	Year 5 (2029)	Year 6 (2030)	Year 7 (2031)	Year 8 (2032)	Year 9 (2033)	Year 10 (2034)
General	\$427,322	\$435,868	\$444,585	\$453,477	\$462,547	\$471,798	\$481,234	\$490,858	\$500,675	\$510,689	\$520,903
Recreation	\$422,928	\$431,386	\$440,014	\$448,814	\$457,791	\$466,946	\$476,285	\$485,811	\$495,527	\$505,438	\$515,547
Cosley Zoo	\$96,136	\$98,059	\$100,020	\$102,020	\$104,061	\$106,142	\$108,265	\$110,430	\$112,639	\$114,892	\$117,189
Total Aggregate Levy	\$1,062,026	\$1,083,267	\$1,104,932	\$1,127,030	\$1,149,571	\$1,172,563	\$1,196,014	\$1,219,934	\$1,244,333	\$1,269,219	\$1,294,604

	Year 11 (2035)	Year 12 (2036)	Year 13 (2037)	Year 14 (2038)	Year 15 (2039)	Year 16 (2040)	Year 17 (2041)	Year 18 (2042)	Year 19 (2043)	Year 20 (2044)	Total
General	\$531,321	\$541,947	\$552,786	\$563,842	\$575,119	\$586,621	\$598,353	\$610,321	\$622,527	\$634,978	\$10,590,448
Recreation	\$525,857	\$536,375	\$547,102	\$558,044	\$569,205	\$580,589	\$592,201	\$604,045	\$616,126	\$628,448	\$10,481,551
Cosley Zoo	\$119,533	\$121,924	\$124,362	\$126,850	\$129,387	\$131,974	\$134,614	\$137,306	\$140,052	\$142,853	\$2,382,571
Total Aggregate Levy	\$1,320,496	\$1,346,906	\$1,373,844	\$1,401,321	\$1,429,347	\$1,457,934	\$1,487,093	\$1,516,835	\$1,547,171	\$1,578,115	\$26,320,527

Wheaton Park District Historical Tax Levy

	Tax Levy Year - Taxes received the following year																	2025 Proposed
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	
House is worth \$900,000- Yearly Tax - *New category for 2025																		1,705.05
House is worth \$600,000 - Yearly Tax	1,184.73	1,094.15	1,144.03	1,276.48	1,412.57	1,458.76	1,573.71	1,631.82	1,727.10	1,659.35	1,611.10	1,564.00	1,557.07	1,491.62	1,224.26	1,229.54	1,225.69	1,136.70
House is worth \$450,000 - Yearly Tax	888.54	820.61	858.02	957.36	1,059.43	1,094.07	1,180.28	1,223.86	1,295.33	1,244.51	1,208.32	1,173.00	1,167.80	1,118.72	918.19	922.15	919.27	852.52
House is worth \$300,000- Yearly Tax	592.36	547.07	572.01	638.24	706.28	729.38	786.85	815.91	863.55	829.68	805.55	782.00	778.53	745.81	612.13	614.77	612.84	568.35



Recommendation

In conclusion, the proposed 2025 aggregate levy, which includes an increase of \$517,000, representing an estimated increase of 3.7%, is essential for maintaining the Wheaton Park District's operational service levels and ensuring the upkeep and improvement of our capital infrastructure. The tax levy receipts are vital for supporting our facilities and programs, and the proposed increase will help us manage rising operational costs, including salaries, benefits, and maintenance. We recommend approving the 2025 levy as proposed, as it will help maintain the high standard of services expected by residents and support the long-term financial stability of the Wheaton Park District.

**WHEATON PARK DISTRICT
RESOLUTION 2025-XX**

**AUTHORIZING THE ESTIMATE OF THE ANNUAL AGGREGATE LEVY IN
COMPLIANCE WITH THE TRUTH IN TAXATION LAW**

RESOLVED, by the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois that, based upon the most recently ascertainable information, the following determinations are hereby made in accordance with the “Truth in Taxation Law”:

1. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, extended by the Park District, plus any amount abated by the Park District before extension, upon the final 2024 real estate tax levy of the Park District (2025 tax bill) is \$14,574,601.
2. The amount of real estate taxes, exclusive of election costs, public building commission leases and debt service levies, proposed to be levied by the Park District for 2025 (2026 tax bill) is \$14,657,971.
3. Based on the foregoing, the estimated percentage increase in the proposed 2025 aggregate levy from the amount of real estate taxes extended upon the final 2024 aggregate levy is 0.57%, and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES:

NAYS:

ABSENT:

Passed this 15th day of October, 2025.

President, Board of Park Commissioners

Attested and Filed this ____ day of _____, 2025.

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
)
) SS
COUNTY OF DUPAGE)

I, Michael J. Benard, Secretary of the Board of Park Commissioners of the WHEATON PARK DISTRICT, County of DuPage, State of Illinois, do hereby certify that I am the duly qualified and acting Secretary of the Board of Park Commissioners of the Wheaton Park District, County of DuPage and the State of Illinois.

I do further certify that as such official, I have care and custody of all official records of the Board of Park Commissioners of said WHEATON PARK DISTRICT, and I do further certify that the annexed and foregoing Ordinance is a true and correct copy of an Ordinance entitled, “**A RESOLUTION NO. 2025-XX Authorizing the Estimate of Annual Aggregate Levy in Compliance with the Truth in Taxation Law,**” adopted and passed by the Board of Commissioners of the Wheaton Park District on the 15th of October, 2025. The vote to adopt the aforesaid Resolution was as follows:

AYES: _____ NAYS: _____ ABSENT: _____

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of the WHEATON PARK DISTRICT.

Michael J. Benard, Secretary,
Board of Commissioners
WHEATON PARK DISTRICT,
County of DuPage, State of Illinois

CERTIFICATE OF PRESIDING OFFICER

I, John Vires hereby certify that I am the duly elected and acting President of the Board of Park Commissioners of the Wheaton Park District, Wheaton, DuPage County, Illinois, and that as such President, I am the presiding officer of the corporate authority of said Park District.

I further certify that the attached copy of the ordinance levying and assessing taxes of the Wheaton Park District for 2025, was adopted pursuant to, and in all respects in compliance with, the provisions of Sections 18-60 through 18-85 of the Truth in Taxation Law ("Law").

The notice and hearing requirements of Sections 18-70 through 18-85 of the Law are inapplicable.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Wheaton Park District at Wheaton, Illinois this _____ day of _____, 2025.

President, Board of Park Commissioners

Wheaton Park District 2025 Proposed Property Tax Levy

A homeowner
whose



For the Yr. Monthly Daily

House is worth	\$ 900,000	would pay Park District Taxes of:	\$1,705.05	\$142.09	\$4.66
House is worth	\$ 600,000	would pay Park District Taxes of:	\$1,136.70	\$94.72	\$3.11
House is worth	\$ 450,000	would pay Park District Taxes of:	\$852.52	\$71.04	\$2.33
House is worth	\$ 300,000	would pay Park District Taxes of:	\$568.35	\$47.36	\$1.55

Levy Rate History

Levy	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General	0.1900	0.1790	0.1773	0.1791	0.1710	0.1867	0.1890	0.1871	0.1841	0.1656
Bond and Interest	0.1742	0.1638	0.1559	0.1491	0.1456	0.1424	0.1160	-	-	-
Bond and Interest Limited	0.1091	0.1033	0.1003	0.0977	0.0973	0.0971	0.0973	0.0978	0.0976	0.0928
IMRF	0.0343	0.0345	0.0318	0.0178	0.0358	0.0189	0.0217	0.0091	0.0068	0.0163
Audit	0.0002	0.0012	0.0005	0.0005	0.0004	0.0004	0.0012	0.0016	0.0005	0.0012
Liability	0.0281	0.0224	0.0259	0.0257	0.0243	0.0221	0.0105	0.0200	0.0232	0.0268
FICA	0.0228	0.0260	0.0241	0.0239	0.0242	0.0143	0.0218	0.0197	0.0170	0.0223
Recreation	0.1875	0.1766	0.1749	0.1768	0.1689	0.1847	0.1870	0.1851	0.1822	0.1640
Museum	0.0421	0.0451	0.0404	0.0417	0.0408	0.0399	0.0395	0.0397	0.0448	0.0412
SRA	0.0392	0.0373	0.0359	0.0346	0.0342	0.0338	0.0334	0.0093	0.0124	0.0154
Aggregate Refunds							0.0027	0.0011	0.0009	0.0018
Total Tax Rate	0.8275	0.7892	0.7670	0.7469	0.7425	0.7403	0.7201	0.5705	0.5695	0.5474

% Increase over Prior Year	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022	2024-2023
General	-0.7%	-5.8%	-0.9%	1.0%	-4.5%	9.2%	1.2%	-1.0%	-1.6%	-10.0%
Bond and Interest	-3.0%	-6.0%	-4.8%	-4.4%	-2.3%	-2.2%	-18.5%	-100.0%	0.0%	0.0%
Bond and Interest Limited	-2.2%	-5.3%	-2.9%	-2.6%	-0.4%	-0.2%	0.2%	0.5%	-0.2%	-4.9%
IMRF	-6.8%	0.6%	-7.8%	-44.0%	101.1%	-47.2%	14.8%	-58.1%	-25.3%	139.7%
Audit	100.0%	500.0%	-58.3%	0.0%	-20.0%	0.0%	200.0%	33.3%	-68.8%	140.0%
Liability	-6.0%	-20.3%	15.6%	-0.8%	-5.4%	-9.1%	-52.5%	90.5%	16.0%	15.5%
FICA	-3.0%	14.0%	-7.3%	-0.8%	1.3%	-40.9%	52.4%	-9.6%	-13.7%	31.2%
Recreation	-0.8%	-5.8%	-1.0%	1.1%	-4.5%	9.4%	1.2%	-1.0%	-1.6%	-10.0%
Museum	-0.5%	7.1%	-10.4%	3.2%	-2.2%	-2.2%	-1.0%	0.5%	12.8%	-8.0%
SRA	-2.0%	-4.8%	-3.8%	-3.6%	-1.2%	-1.2%	-1.2%	-72.2%	33.3%	24.2%
Aggregate Refunds							0.0%	0.0%	0.0%	0.0%
Total Tax Rate	-2.0%	-4.6%	-2.8%	-2.6%	-0.6%	-0.3%	-2.7%	-20.8%	-0.2%	-3.9%

Levy \$ History

Levy	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General	3,953,029	3,963,103	4,125,058	4,369,837	4,269,616	4,774,528	4,891,656	5,062,798	5,236,521	5,122,958
Bond and Interest	3,624,304	3,626,571	3,627,166	3,637,871	3,635,416	3,641,632	3,002,286	0	0	0
Bond and Interest Limited	2,269,871	2,287,087	2,333,578	2,383,770	2,429,437	2,483,164	2,518,297	2,646,401	2,776,124	2,870,836
IMRF	713,626	763,838	739,858	434,300	893,873	483,335	561,635	246,240	193,418	504,253
Audit	4,161	26,568	11,633	12,199	9,987	10,229	31,058	43,295	14,222	37,123
Liability	584,632	495,941	602,589	627,051	606,735	565,169	271,759	541,186	659,898	829,078
FICA	474,364	575,646	560,710	583,133	604,238	365,698	564,223	533,069	483,546	689,867
Recreation	3,901,016	3,909,966	4,069,220	4,313,720	4,217,183	4,723,381	4,839,892	5,008,680	5,182,478	5,073,461
Museum	875,908	998,525	939,946	1,017,433	1,018,716	1,020,373	1,022,330	1,074,255	1,274,287	1,274,552
SRA	815,572	825,831	835,249	844,201	853,923	864,376	864,451	251,652	352,704	476,410
Aggregate Refunds							69,881	29,765	25,600	55,684
Total Taxes	17,216,483	17,473,077	17,845,006	18,223,515	18,539,124	18,931,884	18,637,466	15,437,340	16,198,799	16,934,222

% Increase over Prior Year	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022	2024-2023
General	2.3%	0.3%	4.1%	5.9%	-2.3%	11.8%	2.5%	3.5%	3.4%	-2.2%
Bond and Interest	0.0%	0.1%	0.0%	0.3%	-0.1%	0.2%	-17.6%	-100.0%	0.0%	0.0%
Bond and Interest Limited	0.8%	0.8%	2.0%	2.2%	1.9%	2.2%	1.4%	5.1%	4.9%	3.4%
IMRF	-3.9%	7.0%	-3.1%	-41.3%	105.8%	-45.9%	16.2%	-56.2%	-21.5%	160.7%
Audit	106.1%	538.5%	-56.2%	4.9%	-18.1%	2.4%	203.6%	39.4%	-67.2%	161.0%
Liability	-3.1%	-15.2%	21.5%	4.1%	-3.2%	-6.9%	-51.9%	99.1%	21.9%	25.6%
FICA	0.0%	21.4%	-2.6%	4.0%	3.6%	-39.5%	54.3%	-5.5%	-9.3%	42.7%
Recreation	2.2%	0.2%	4.1%	6.0%	-2.2%	12.0%	2.5%	3.5%	3.5%	-2.1%
Museum	2.6%	14.0%	-5.9%	8.2%	0.1%	0.2%	0.2%	5.1%	18.6%	0.0%
SRA	1.0%	1.3%	1.1%	1.1%	1.2%	1.2%	0.0%	-70.9%	40.2%	35.1%
Aggregate Refunds								-57.4%	-14.0%	117.5%
Annual Increase in Taxes	1.0%	1.5%	2.1%	2.1%	1.7%	2.1%	-1.6%	-17.2%	4.9%	4.5%

Annual Increase in Taxes, excluding Bonds	1.4%	2.1%	2.8%	2.7%	2.2%	2.7%	2.4%	-2.5%	4.9%	4.8%
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Annual change in bonds	0.3%	0.3%	0.8%	1.0%	0.7%	1.0%	-9.9%	-52.1%	4.9%	3.4%
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% of Total Levy										
Bonds	34%	34%	33%	33%	33%	32%	30%	17%	17%	17%
Pensions	7%	8%	7%	6%	8%	4%	6%	5%	4%	7%
SRA	5%	5%	5%	5%	5%	5%	5%	2%	2%	3%
Operations	54%	54%	55%	57%	55%	59%	60%	76%	77%	73%

CPI History

CPI Increase History for Tax Levy

Tax Levy Year	CPI %	Annual Increase (Decrease) in CPI	Cumulative Average CPI %
2015	0.8%		0.8%
2016	0.7%	-12.5%	0.8%
2017	2.1%	200.0%	1.2%
2018	2.1%	0.0%	1.4%
2019	1.9%	-9.5%	1.5%
2020	2.3%	21.1%	1.7%
2021	1.4%	-39.1%	1.6%
2022	5.0%	257.1%	2.0%
2023	5.0%	0.0%	2.4%
2024	3.4%	-32.0%	2.5%
2025	2.9%	-14.7%	2.5%
Median CPI %			2%

EAV History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Residential	1,745,609,458	1,860,732,961	1,959,814,630	2,055,649,652	2,104,708,507	2,166,784,913	2,194,116,045	2,262,903,892	2,381,705,535	2,597,238,076
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	323,858,307	341,792,379	355,320,407	372,048,160	380,009,396	378,583,925	381,926,626	431,187,153	450,185,988	483,419,806
Industrial	9,771,460	10,173,350	10,110,840	10,736,530	10,548,235	10,304,160	10,336,120	9,867,469	10,364,840	10,892,630
Railroad	1,302,575	1,325,281	1,352,029	1,452,587	1,585,589	1,652,952	1,798,734	1,973,198	2,133,199	2,023,110
TOTAL EAV	2,080,541,800	2,214,023,971	2,326,597,906	2,439,886,929	2,496,851,727	2,557,325,950	2,588,177,525	2,705,931,712	2,844,389,562	3,093,573,622

% Increase(Decrease)

	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Residential	3.2%	6.6%	5.3%	4.9%	2.4%	2.9%	1.3%	3.1%	5.2%	9.0%
Farm										
Commercial	2.2%	5.5%	4.0%	4.7%	2.1%	-0.4%	0.9%	12.9%	4.4%	7.4%
Industrial	0.7%	4.1%	-0.6%	6.2%	-1.8%	-2.3%	0.3%	-4.5%	5.0%	5.1%
Railroad	20.0%	1.7%	2.0%	7.4%	9.2%	4.2%	8.8%	9.7%	8.1%	-5.2%
TOTAL EAV	3.06%	6.42%	5.08%	4.87%	2.33%	2.42%	1.21%	4.55%	5.12%	8.76%

Average % Increase(Decrease) in EAV Year by Year

	1998-2015	1998-2016	1998-2017	1998-2018	1998-2019	1998-2020	1998-2021	1998-2022	1998-2023	1998-2024
Residential	3.1%	3.3%	3.4%	3.4%	3.4%	3.4%	3.3%	3.3%	3.3%	3.6%
Farm	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%
Commercial	2.9%	3.1%	3.1%	3.2%	3.2%	3.0%	2.9%	3.3%	3.4%	3.5%
Industrial	21.4%	20.5%	19.4%	18.7%	17.7%	16.8%	16.1%	15.2%	14.8%	14.5%
Railroad	10.1%	9.6%	9.2%	9.1%	9.1%	8.9%	8.9%	8.9%	8.9%	8.4%
TOTAL EAV	3.1%	3.2%	3.3%	3.4%	3.4%	3.3%	3.2%	3.3%	3.4%	3.6%

Composition of EAV

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Residential	84%	84%	84%	84%	84%	85%	85%	84%	84%	84%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	16%	15%	15%	15%	15%	15%	15%	16%	16%	16%
Industrial	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Railroad	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL EAV	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Current valuation	2,142,799,808	2,268,069,080	2,392,969,616	2,510,745,558	2,570,067,378	2,632,719,266	2,661,265,894	2,739,102,164	2,877,238,728	3,127,759,221
Current valuation % change	3.69%	5.85%	5.51%	4.92%	2.36%	2.44%	1.08%	2.92%	5.04%	8.71%

New Construction History

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
New Construction	13,061,276	31,601,316	18,727,575	15,981,660	9,559,682	11,430,520	16,298,550	50,431,619	10,346,440	9,170,259
% Increase(Decrease) Year by Year	10.2%	141.9%	-40.7%	-14.7%	-40.2%	19.6%	42.6%	209.4%	-79.5%	-11.4%
Average % Increase(Decrease) since 2001	1.4%	10.7%	7.5%	6.2%	3.6%	4.5%	6.4%	16.1%	11.7%	10.7%
Minimum New Construction	10,410,039	10,410,039	10,410,039	10,410,039	9,559,682	9,559,682	9,559,682	9,559,682	9,559,682	9,170,259
Maximum New Construction	24,596,240	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316	50,431,619	50,431,619	50,431,619
10 Year Average New Construction	16,551,061	17,251,569	16,709,703	16,003,186	15,157,859	14,597,771	14,978,957	18,981,115	18,929,409	18,660,890

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2025

Includes TIF Changes

NUMERATOR CALCULATION:

IMPORTANT! Use figures from prior year unless taxes have been abated within the past 3 years; if so, use the year with the highest tax extension amongst the past 3 years.

DuPage County	13,531,291
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2025 CPI for Levy Year 2.9%

The CPI is established by the state and provided to the county mid-year.

NUMERATOR --> 13,923,698

DENOMINATOR CALCULATION:

IMPORTANT! Use actual figures for the Levy Year; if not available, estimate by using prior year's figures and increase by estimated percentage.

<u>Year</u>		Estimated EAV <u>Increase Factor</u>		
2025 TIF Valuation (DuPage) (2)	<u>3,093,573,622</u>	X	<u>1.0000</u>	3,093,573,622
2025 Less: DuPage new construction (1)	9,170,259	X	200.0%	= 27,510,777
DENOMINATOR -->	<u><u>3,084,403,363</u></u>			<u><u>3,066,062,845</u></u>
Numerator	13,923,698			
Denominator	3,066,062,845 =			Limiting Rate 0.4541%

(1) These figures are from the DuPage County Clerk's March letter, which gives final prior year calculations and information for subsequent year's tax levy. A quicker source is the IDOR website. It posts there in late January.

(2) These figures are per the "FINAL" Tax worksheet for year indicated.

Illinois Dept. of Revenue History of CPI's Used for the PTELL 01/15/2025						
Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025
2024	315.605	2.9%	2.9%		2025	2026

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2025 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2024 Limited Figures (DuPage)	(B) 2025 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,122,958	5,306,478	183,520	3.6%	0.1715
20	Recreation	0.3700	5,073,461	5,256,981	183,520	3.6%	0.1699
22	Cosley Zoo	0.0700	1,274,552	1,314,552	40,000	3.1%	0.0425
24	Audit	0.0050	37,123	35,825	(1,298)	-3.5%	0.0012
23	Insurance Liability	None	829,078	750,640	(78,438)	-9.5%	0.0243
26	Retirement-IMRF	None	504,253	575,529	71,276	14.1%	0.0186
25	Retirement-Social Security	None	689,867	807,967	118,100	17.1%	0.0261
	Aggregate Extension		13,531,291	14,047,971	516,680	3.7%	0.4541
	Aggregate Refunds	None	55,684	0	0	0.0%	-
21	SRA	0.0400	476,410	610,000	133,590	28.0%	0.0197
30	Bond & Interest-Limited	None	631,150	628,300	(2,850)	-0.5%	0.0203
30	Annual Bonds-Limited						
	Estimated	None	2,210,759	2,296,023	85,264	3.9%	0.0742
			16,905,295	17,582,295	732,684	4.3%	0.5683

2025 LIMITING RATE		0.4541	
Numerator		Denominator	
Prior Year Levy	13,531,291	Estimated EAV for LY 2024	0.0% 3,093,573,622
CPI % Increase (Decrease)	2.9%	Prior Year New Constr. w/ change of	200.0% (27,510,777)
Levy	13,923,698	Valuation	3,066,062,845

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2026 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	(A)		(B)	(C)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
		Statutory Rate Limit (if applicable)	2025 Extended Figures (DuPage)	2026 Proposed Levy (A)+(C)			
10	General	0.3500	5,306,478	5,392,678	86,200	2%	0.1709
20	Recreation	0.3700	5,256,981	5,343,181	86,200	2%	0.1693
22	Cosley Zoo	0.0700	1,314,552	1,364,552	50,000	4%	0.0432
24	Audit	0.0050	35,825	51,744	15,919	44%	0.0016
23	Insurance Liability	None	750,640	885,823	135,183	18%	0.0281
26	Retirement-IMRF	None	575,529	545,780	(29,749)	-5%	0.0173
25	Retirement-Social Security	None	807,967	797,530	(10,437)	-1%	0.0253
Aggregate Extension			14,047,971	14,381,287	302,540	2%	0.4558
21	SRA	0.0400	610,000	610,000	0	0%	0.0193
30	Bond & Interest-Limited	None	628,300	0	(628,300)	-100%	-
			15,286,271	14,991,287	(325,760)	-2%	0.4751

2026 LIMITING RATE		0.4558	
Numerator		Denominator	
Prior Year Levy	13,923,698	Estimated EAV for LY 2025	2.0% 3,155,445,094
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (8,895,717)
Levy	14,341,409	Valuation	3,146,549,377

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2027 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory (if applicable)	(A) 2026 Extended (DuPage)	(B) 2027 Proposed Levy (A)+(C)	(C) Increase	% Increase/ (C)/(A)	Extended Tax (B)/EAV
10	General	0.3500	5,392,678	5,540,328	147,650	3%	0.1721
20	Recreation	0.3700	5,343,181	5,490,831	147,650	3%	0.1706
22	Cosley Zoo	0.0700	1,364,552	1,419,552	55,000	4%	0.0441
24	Audit	0.0050	51,744	47,339	(4,405)	-9%	0.0015
23	Insurance Liability	None	885,823	924,316	38,493	4%	0.0287
26	Retirement-IMRF	None	545,780	574,469	28,689	5%	0.0178
25	Retirement-Social Security	None	797,530	814,229	16,699	2%	0.0253
Aggregate Extension			14,381,287	14,811,063	415,660	3%	0.4602
21	SRA	0.0400	610,000	610,000	0	0%	0.0190
30	Bond & Interest-Limited	None	0	0	0	0%	-
			14,991,287	15,421,063	415,660	3%	0.4791

(B) LIMITING RATE		0.4602	
Numerator		Denominator	
Prior Year Levy	14,341,409	Estimated EAV for LY 2026	2.0% 3,218,553,996
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (9,017,673)
Levy	14,771,652	Valuation	3,209,536,323

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2028 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2027 Extended Figures <i>(DuPage)</i>	(B) 2028 Proposed Levy <i>(A)+(C)</i>	(C) Increase (Decrease)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
10	General	0.3500	5,540,328	5,712,253	171,925	3%	0.1740
20	Recreation	0.3700	5,490,831	5,662,756	171,925	3%	0.1725
22	Cosley Zoo	0.0700	1,419,552	1,474,552	55,000	4%	0.0449
24	Audit	0.0050	47,339	50,187	2,848	6%	0.0015
23	Insurance Liability	None	924,316	967,758	43,442	5%	0.0295
26	Retirement-IMRF	None	574,469	575,106	637	0%	0.0175
25	Retirement-Social Security	None	814,229	815,402	1,173	0%	0.0248
Aggregate Extension			14,811,063	15,258,013	427,674	3%	0.4648
21	SRA	0.0400	610,000	610,000	0	0%	0.0186
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,421,063	15,868,013	427,674	3%	0.4833

(B) LIMITING RATE		0.4648	
Numerator		Denominator	
Prior Year Levy	14,771,652	Estimated EAV for LY 2027	2.0% 3,282,925,076
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (9,517,022)
Levy	15,214,801	Valuation	3,273,408,055

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2029 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2028 Extended Figures <i>(DuPage)</i>	(B) 2029 Proposed Levy <i>(A)+(C)</i>	(C) Increase (Decrease)	% Increase/ Decrease <i>(C)/(A)</i>	Extended Tax Rate <i>(B)/EAV</i>
10	General	0.3500	5,712,253	5,881,739	169,486	3%	0.1756
20	Recreation	0.3700	5,662,756	5,832,242	169,486	3%	0.1742
22	Cosley Zoo	0.0700	1,474,552	1,534,552	60,000	4%	0.0458
24	Audit	0.0050	50,187	51,708	1,521	3%	0.0015
23	Insurance Liability	None	967,758	1,012,617	44,859	5%	0.0302
26	Retirement-IMRF	None	575,106	581,197	6,091	1%	0.0174
25	Retirement-Social Security	None	815,402	823,918	8,516	1%	0.0246
Aggregate Extension			15,258,013	15,717,972	444,083	3%	0.4694
21	SRA	0.0400	610,000	610,000	0	0%	0.0182
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,868,013	16,327,972	444,083	3%	0.4876

(B) LIMITING RATE		0.4694	
Numerator		Denominator	
Prior Year Levy	15,214,801	Estimated EAV for LY 2028	2.0% 3,348,583,578
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% (10,044,021)
Levy	15,671,245	Valuation	3,338,539,556

Liability

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2024	2025	2026	2027	2028	2029
Fiscal Year:	2025	2026	2027	2028	2029	2030

Spendable Fund Balance, Beginning of Year	384,913	495,431	417,540	436,411	455,468	476,229
Anticipated Revenue	845,432	756,987	891,494	929,794	973,019	1,017,654
Cash & Revenues	1,230,346	1,252,418	1,309,033	1,366,205	1,428,487	1,493,883
Less: Expenditures	734,915	834,878	872,622	910,737	952,258	995,855
Est. Fund Balance, End of Year	495,431	417,540	436,411	455,468	476,229	498,028

Fund Balance Goal (50% of Budgeted expenditures)	367,457	417,439	436,311	455,369	476,129	497,927
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Excess (Deficit) of Fund Balance Goal	127,974	100	100	100	100	100
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REVENUE BREAKDOWN

Actual Extension or Proposed levy	829,078	750,640	885,823	924,316	967,758	1,012,617
Less: Uncollectibles	4,145	3,753	4,429	4,622	4,839	5,063
Subtotal	824,932	746,887	881,394	919,694	962,919	1,007,554
Miscellaneous Income	500	100	100	100	100	100
Interest	20,000	10,000	10,000	10,000	10,000	10,000
Anticipated Revenues	845,432	756,987	891,494	929,794	973,019	1,017,654

EXPENDITURE BREAKDOWN

	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	637,415	726,003	762,303	800,418	840,439	882,461
Unemployment	30,000	30,000	30,000	30,000	31,500	33,075
Background Checks/Physicals (from HR)	27,500	28,875	30,319	30,319	30,319	30,319
Other Expenditures (Supplies, etc)	40,000	50,000	50,000	50,000	50,000	50,000
Annual Expenditures	734,915	834,878	872,622	910,737	952,258	995,855

	2025	Budget	Prior Yr.	Prior Yr.	Prior Yr.	Prior Yr.
PDRMA Annl Prens (paid monthly)	from projections	Estimate	Estimate + 5%	Estimate + 5%	Estimate + 5%	Estimate + 5%
Property coverage	158,287	166,489	174,813	183,554	192,731	202,368
Workers Comp	319,985	370,618	389,149	408,607	429,037	450,489
Public Liability	110,402	129,906	136,401	143,221	150,382	157,901
Employment Practices Liab.	38,036	46,525	48,851	51,294	53,859	56,552
Pollution Liability	157	167	175	184	193	203
Cyber	10,548	12,299	12,914	13,559	14,237	14,949
Total PDRMA Premiums	637,415	726,003	762,303	800,418	840,439	882,461

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The cash and investments goal of 50% is the maximum end of the established goal for the District. That goal was established when the District had a March 31 fiscal year end. Currently the fiscal year end is December 31, since this means that the 5 months of activity will have been incurred by this fund prior to receiving the current year's first tax installment, we have used the high end of the target in this analysis to assure adequate resources are available to meet the obligations of this fund.

Audit

AUDIT FUND LEVY (Fund #24)

Levy Year:	2024	2025	2026	2027	2028	2029
Fiscal Year:	2025	2026	2027	2028	2029	2030

10-Sep-25	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	28,987	31,154	22,500	24,895	24,232	24,956
Anticipated Revenue	37,437	36,146	51,985	47,602	50,436	51,949
Cash & Revenues	66,424	67,300	74,485	72,497	74,668	76,905
Less: Expenditures	35,270	44,800	49,590	48,265	49,712	51,204
Est. Fund Balance, End of Year	31,154	22,500	24,895	24,232	24,956	25,701

Fund Balance Goal (50% of budget)	17,635	22,400	24,795	24,132	24,856	25,602
Excess (Deficit) of Fund Balance Goal	13,519	100	100	100	100	100

REVENUE BREAKDOWN

Proposed or actual levy	37,123	35,825	51,744	47,339	50,187	51,708
Less: Uncollectibles	0.5% 186	179	259	237	251	259
Subtotal	36,937	35,646	51,485	47,102	49,936	51,449
Interest	500	500	500	500	500	500
Anticipated Revenues	37,437	36,146	51,985	47,602	50,436	51,949

	2025	Estimated	Estimated	Estimated	Estimated	Estimated
EXPENDITURE BREAKDOWN	<u>from projections</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>	<u>Expenditures</u>
Salaries and Wages	0	500	500	500	515	530
Acctg. Services	0	500	500	500	515	530
Legal & Consulting	0	0	0	0	0	0
Audit Fees for Audit fund	35,270	43,800	48,590	47,265	48,682	50,143
	35,270	44,800	49,590	48,265	49,712	51,204

The cash and investments goal of 50% is the maximum end of the established goal for the District. That goal was established when the District had a March 31 fiscal year end. Currently the fiscal year end is December 31, since this means that the 5 months of activity will have been incurred by this fund prior to receiving the current year's first tax installment, we have used the high end of the target in this analysis to assure adequate resources are available to meet the obligations of this fund.

FICA

FICA FUND LEVY (Fund #25)

Levy Year:	2024	2025	2026	2027	2028	2029
Fiscal Year:	2025	2026	2027	2028	2029	2030

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	418,657	380,197	419,069	430,147	440,168	443,962
Anticipated Revenue	740,918	874,927	868,862	886,824	889,365	899,239
Cash & Revenues	1,159,574	1,255,124	1,287,932	1,316,971	1,329,533	1,343,200
Less Expenditures	779,377	836,055	857,785	876,803	885,571	894,427
Est. Fund Balance, End of Year	380,197	419,069	430,147	440,168	443,962	448,774
Fund Balance Goal (50% of Budgeted expenditures)	389,689	418,028	428,893	438,402	442,786	447,213
Excess (Deficit) of Fund Balance Goal	(9,491)	1,042	1,254	1,766	1,176	1,560

REVENUE BREAKDOWN	2025	2026	2027	2028	2029	2030
Proposed or extended levy	689,867	807,967	797,530	814,229	815,402	823,918
Less: Uncollectibles 0.5%	3,449	4,040	3,988	4,071	4,077	4,120
Subtotal	686,418	803,927	793,542	810,158	811,325	819,798
CPPRT	39,500	66,000	67,320	68,666	70,040	71,441
Interest	15,000	5,000	8,000	8,000	8,000	8,000
Anticipated Revenues	740,918	874,927	868,862	886,824	889,365	899,239

EXPENDITURE BREAKDOWN	2025	Estimated	Estimated	Estimated	Estimated	Estimated
	<i>from projections</i>	<i>from budget</i>	<i>from budget</i>	<i>from budget</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
FICA	779,377	836,055	857,785	876,803	885,571	894,427
Estimated expenditures	779,377	836,055	857,785	876,803	885,571	894,427

The cash and investments goal of 50% is the maximum end of the established goal for the District. That goal was established when the District had a March 31 fiscal year end. Currently the fiscal year end is December 31, since this means that the 5 months of activity will have been incurred by this fund prior to receiving the current year's first tax installment, we have used the high end of the target in this analysis to assure adequate resources are available to meet the obligations of this fund.

IMRF

IMRF FUND LEVY (Fund #26)

Levy Year:	2024	2025	2026	2027	2028	2029
Fiscal Year:	2025	2026	2027	2028	2029	2030

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	363,833	321,820	323,700	315,235	322,338	325,036
Anticipated Revenue	547,231	646,651	618,371	648,263	650,270	657,731
Cash & Revenues	911,065	968,470	942,071	963,498	972,607	982,767
Less Expenditures	589,245	644,770	626,836	641,160	647,572	654,047
Est. Fund Balance, End of Year	321,820	323,700	315,235	322,338	325,036	328,719
Fund Balance Goal (50% of Budgeted expenditures)	294,623	322,385	313,418	320,580	323,786	327,024
Excess (Deficit) of Fund Balance Goal	27,197	1,315	1,817	1,758	1,250	1,696

REVENUE BREAKDOWN	2025	2026	2027	2028	2029	2030
Proposed or extended levy	504,253	575,529	545,780	574,469	575,106	581,197
Less: Uncollectibles 0.5%	2,521	2,878	2,729	2,872	2,876	2,906
Subtotal	501,731	572,651	543,051	571,596	572,230	578,291
CPPRT	39,500	66,000	67,320	68,666	70,040	71,441
Interest	6,000	8,000	8,000	8,000	8,000	8,000
Anticipated Revenues	547,231	646,651	618,371	648,263	650,270	657,731

EXPENDITURE BREAKDOWN	2025	Estimated	Estimated	Estimated	Estimated	Estimated
	<i>from projections</i>	<i>from budget input</i>	<i>from budget input</i>	<i>from budget input</i>	<i>(prior yr + 1%)</i>	<i>(prior yr + 1%)</i>
IMRF	589,245	644,770	626,836	641,160	647,572	654,047
Estimated expenditures	589,245	644,770	626,836	641,160	647,572	654,047

The cash and investments goal of 50% is the maximum end of the established goal for the District. That goal was established when the District had a March 31 fiscal year end. Currently the fiscal year end is December 31, since this means that the 5 months of activity will have been incurred by this fund prior to receiving the current year's first tax installment, we have used the high end of the target in this analysis to assure adequate resources are available to meet the obligations of this fund.