

Wheaton Park District

2027 Budget Document

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Table of Contents

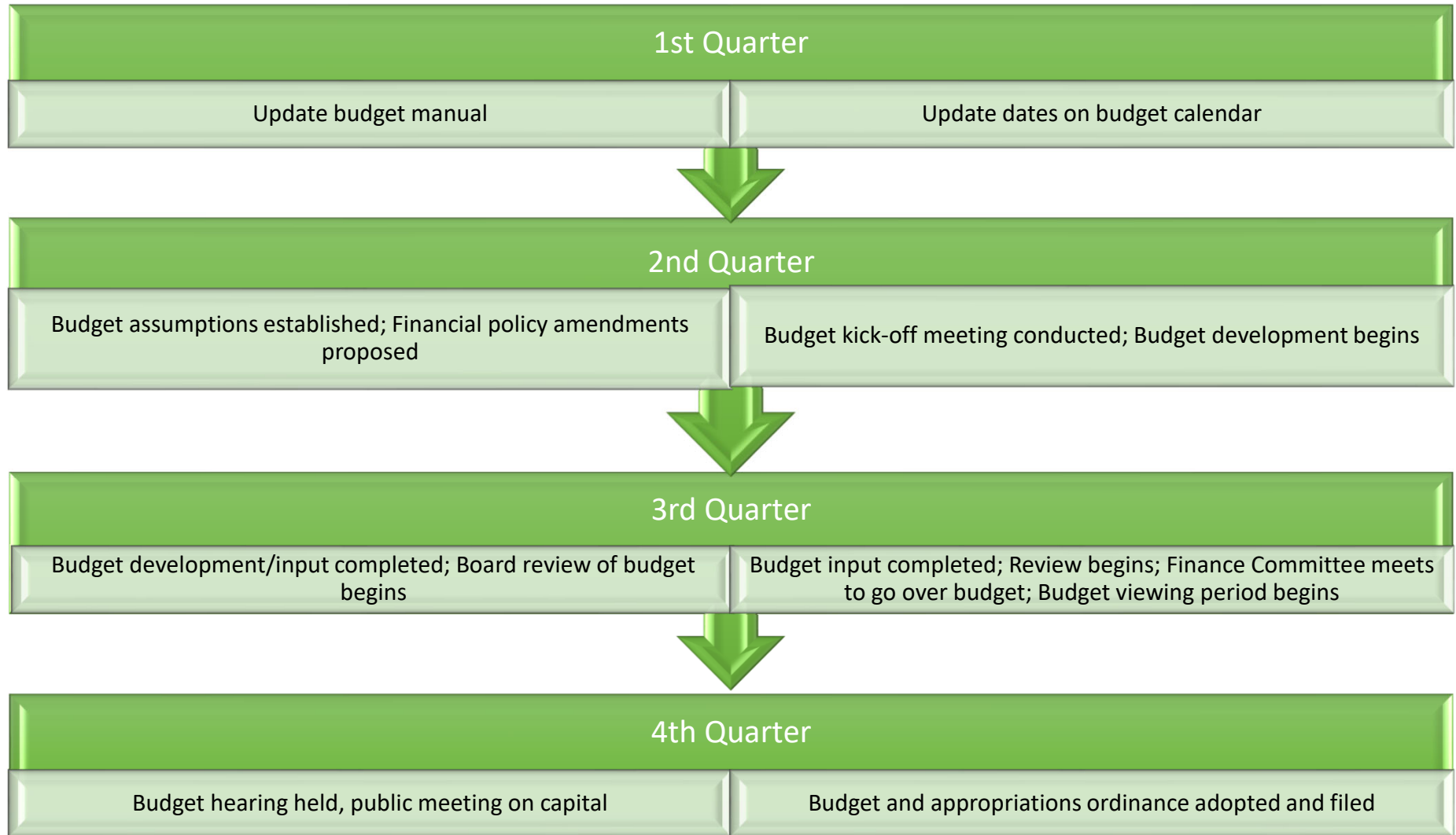
Statement Description	Page #s
Projected Cash & Investments	1
Budget Calendar	2
Budget Development	3
Budget Amendments	4
Fund/Cash Balance Targets	5 - 8
Fund Balance Transfers: Impact on Fund Balances	9
Fund Structure Overview	10
Proposed Revenues and Expenses by Fund Budget Year 2027	11
Summarized Revenue and Expenses by Fund	12 - 13
Operating Funds, Excluding Capital and Fund Balance Reserve Transfers	14 - 15
Capital Dollars and Fund Balance Reserve Transfers in Funds	16 - 17
Net Income(Loss) by Fund or Department(s) within Fund	18 - 24
Bottom Line by Fund or Area(s) within Fund	25 - 37
Revenues by Source and Expenditures by Object for All Funds for Budget Year 2027	38
Revenues by Source and Expenditures by Object for All Funds	39
Revenues by Source and Expenditures by Object for All Funds, by Fund	40 - 46
Revenues and Expenditures by Type for All Funds, with Health Insurance, Utilities and IT Services broken out and Labor split between Full Time and Part Time	47 - 54
Special Events	55 - 57
Revenues by Source and Expenditures by Object for Swimming Pools	58 - 59
Recreation Fund Income Statement by Department	60 - 64
Athletics Department by Area	65 - 68
Recreation Department by Area	69 - 73
Marketing Areas	74
Marketing Areas with Expenditures by Object	75 - 78
Arrowhead Golf Club Income Statement <i>includes Administrative Allocations</i>	79 - 80
Arrowhead Golf Club Income Statement by Department	81 - 84
Reconciliation of Golf Fund Totals to Golf Fund Operating Bottom Line	85
Impact of Capital Expenditures and Fund Transfers on Operating Funds	86 - 87
Capital Overview - Capital Projects Fund	88 - 91
Grant and Donation Schedule - Capital Projects Fund	92
CIP Schedule (Board Prioritization Tool) - Capital Projects Fund	93 - 97
Operating Funds CIP Schedule (Board Prioritization Tool)	98 - 102
Non-Capital Assets and Projects	103 - 106
Principal Property Taxpayers	107
Matrix of Departments and Programs	108
Legal Debt Limitations Calculations	109
Debt Payment Schedule by Fund	110
Labor Allocations by Fund	111 - 117
Labor Allocations by Employee	118 - 127
Salary and Wage Increase Analysis	128 - 129
Ten Year History of Pay Raises	130
Glossary	131 - 136
Budget & Appropriations Ordinance	137 - 143
Tax Levy Ordinance	144 - 149
Tax Levy Board Package	150 - 175

PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2025	Projected 2026	Budgeted 2027	Budgeted 2028	Budgeted 2029
General	4,745,181	4,695,734	3,894,003	3,467,460	3,099,963
Recreation	8,649,092	8,548,737	7,723,532	7,038,339	6,405,672
Special Recreation	219,153	176,653	134,153	91,953	70,153
Zoo	1,347,231	1,416,219	1,185,823	1,118,420	1,037,824
Liability	600,159	565,318	597,614	630,100	670,890
Audit	37,734	43,010	21,151	21,349	24,803
FICA	463,079	549,704	447,151	458,145	469,113
IMRF	444,023	489,786	400,202	392,756	401,018
Debt Service	1,119,462	537,929	535,049	523,172	505,734
Golf	7,290,462	4,124,470	2,722,850	1,931,376	2,551,105
IT	18,133	17,636	17,536	17,481	17,471
Health	275,150	274,200	273,050	271,905	270,729
Operating Funds	25,208,861	21,439,397	17,952,116	15,962,457	15,524,475
Capital Projects Fund	13,586,261	11,429,137	8,358,641	5,631,247	7,131,688
Total Funds	13,586,261	11,429,137	8,358,641	5,631,247	7,131,688
	38,795,121	32,868,534	26,310,757	21,593,703	22,656,164

The projections above are developed taking the audited cash and investments and combining the 2026 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 2026 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	5,924,560	13,599,748	2,170,168	834,168	43,800	818,658	635,348	1,554,835	9,967,607
FY 2026 Targets									
Target Minimum	1,481,140	2,266,620	542,540	208,540	10,950	204,660	158,840	5,000	1,661,270
Target Maximum	2,962,280	4,533,250	1,085,080	417,080	21,900	409,330	317,670	1,554,835	3,322,540
Projected Fund Balance 2026									
Audited Fund Balance as of 12/31/2025	4,482,418	6,744,557	1,279,480	520,419	37,734	446,724	389,013		
Projected Net Profit (Loss) for 2026	(49,447)	(100,355)	68,988	(34,841)	5,276	86,625	45,763		
Projected Fund Balance as of 12/31/2026	4,432,971	6,644,202	1,348,467	485,577	43,010	533,349	434,776		
Audited Cash & Investments 12/31/2025								1,119,462	7,290,462
Projected Cash & Investments 12/31/2026								537,929	4,124,470
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)	1,470,691	2,110,952	263,387	68,497	21,110	124,019	117,106	-	801,930

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 2027 Budget Basis:									
Budgeted expenditures less budgeted capital	5,525,078	14,473,563	2,238,567	967,103	40,600	845,784	677,298	942,173	10,100,420
FY 2027 Targets									
Target Minimum	1,381,270	2,412,260	559,640	241,780	10,150	211,450	169,320	5,000	1,683,400
Target Maximum	2,762,540	4,824,520	1,119,280	483,550	20,300	422,890	338,650	942,173	3,366,810
Projected Fund Balance 2027									
Projected Fund Balance as of 12/31/2026	4,432,971	6,644,202	1,348,467	485,577	43,010	533,349	434,776		
Budgeted Net Profit (Loss) for 2027	(801,731)	(825,205)	(230,396)	32,297	(21,859)	(102,553)	(89,584)		
Projected Fund Balance as of 12/31/2027	3,631,240	5,818,997	1,118,072	517,874	21,151	430,796	345,192		
Projected Cash & Investments 12/31/2026								537,929	4,124,470
Projected Cash & Investments 12/31/2027								535,049	2,722,850
Analysis Results	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Meets Target
Variances									
Amount over maximum or (under minimum)	868,700	994,477	-	34,324	851	7,906	6,542	-	-

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 2028 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	5,583,516	14,770,304	2,285,946	1,001,541	39,040	867,878	663,328	930,045	10,224,274
FY 2028 Targets									
Target Minimum	1,395,880	2,461,720	571,490	250,390	9,760	216,970	165,830	5,000	1,704,050
Target Maximum	2,791,760	4,923,430	1,142,970	500,770	19,520	433,940	331,660	930,045	3,408,090
Projected Fund Balance 2028									
Projected Fund Balance as of 12/31/2027	3,631,240	5,818,997	1,118,072	517,874	21,151	430,796	345,192		
Budgeted Net Profit (Loss) for 2028	(426,544)	(685,193)	(67,403)	32,485	198	10,994	(7,446)		
Projected Fund Balance as of 12/31/2028	3,204,697	5,133,804	1,050,669	550,359	21,349	441,790	337,746		
Projected Cash & Investments 12/31/2027								535,049	2,722,850
Projected Cash & Investments 12/31/2028								523,172	1,931,376
Analysis Results	Over Maximum Target by	Over Maximum Target by	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Meets Target
Variances									
Amount over maximum or (under minimum)	412,937	210,374	-	49,589	1,829	7,850	6,086	-	-

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 2029 Budget Basis:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	5,708,731	15,132,691	2,346,181	1,037,932	43,990	889,657	678,816	929,488	10,388,071
FY 2029 Targets									
Target Minimum	1,427,180	2,522,120	586,550	259,480	11,000	222,410	169,700	5,000	1,731,350
Target Maximum	2,854,370	5,044,230	1,173,090	518,970	21,990	444,830	339,410	929,488	3,462,690
Projected Fund Balance 2028									
Projected Fund Balance as of 12/31/2028	3,204,697	5,133,804	1,050,669	550,359	21,349	441,790	337,746		
Budgeted Net Profit (Loss) for 2029	(367,496)	(632,667)	(80,596)	40,790	3,454	10,968	8,262		
Projected Fund Balance as of 12/31/2029	2,837,200	4,501,137	970,072	591,149	24,803	452,758	346,008		
Projected Cash & Investments 12/31/2028								523,172	1,931,376
Projected Cash & Investments 12/31/2029								505,734	2,551,105
Analysis Results	Meets Target	Meets Target	Meets Target	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Over Maximum Target by	Meets Target	Meets Target
Variances									
Amount over maximum or (under minimum)	-	-	-	72,179	2,813	7,928	6,598	-	-

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

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
General Fund										
Beginning Fund Balance	\$2,376,972	\$3,829,097	\$5,507,651	\$5,146,926	\$4,073,507	\$4,395,392	\$4,482,418	\$4,432,971	\$3,631,240	\$3,204,697
Transfers Out	\$0	\$0	(\$2,012,500)	(\$2,840,000)	(\$900,000)	(\$330,250)	(\$372,850)	(\$1,000,000)	(\$700,000)	(\$650,000)
Bottom Line w/o Trf Out	\$1,452,125	\$1,678,554	\$1,651,776	\$1,766,581	\$1,221,884	\$417,277	\$323,403	\$198,269	\$273,456	\$282,504
Ending Fund Balance	\$3,829,097	\$5,507,651	\$5,146,926	\$4,073,507	\$4,395,392	\$4,482,418	\$4,432,971	\$3,631,240	\$3,204,697	\$2,837,200
Recreation Fund										
Beginning Fund Balance	\$3,954,059	\$4,806,074	\$6,848,210	\$7,119,461	\$5,447,982	\$5,768,349	\$6,744,557	\$6,644,202	\$5,818,997	\$5,133,804
Transfers Out	\$0	\$0	(\$2,275,000)	(\$4,100,000)	(\$2,021,144)	(\$1,500,000)	(\$1,630,000)	(\$1,600,000)	(\$1,400,000)	(\$1,330,000)
Bottom Line w/o Trf Out	\$852,015	\$2,042,136	\$2,546,251	\$2,428,521	\$2,341,511	\$2,476,207	\$1,529,645	\$774,795	\$714,807	\$697,333
Ending Fund Balance	\$4,806,074	\$6,848,210	\$7,119,461	\$5,447,982	\$5,768,349	\$6,744,557	\$6,644,202	\$5,818,997	\$5,133,804	\$4,501,137

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

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Cosley Zoo Fund										
Beginning Fund Balance	\$951,134	\$1,134,564	\$1,547,731	\$1,516,800	\$1,484,000	\$1,610,085	\$1,279,480	\$1,348,467	\$1,118,072	\$1,050,669
Transfers Out	\$0	\$0	(\$200,000)	(\$200,000)	(\$100,000)	(\$505,000)	(\$68,900)	(\$256,000)	(\$115,000)	(\$92,500)
Bottom Line w/o Trf Out	\$183,430	\$413,167	\$169,069	\$167,200	\$226,085	\$174,395	\$137,888	\$25,604	\$47,597	\$11,904
Ending Fund Balance	\$1,134,564	\$1,547,731	\$1,516,800	\$1,484,000	\$1,610,085	\$1,279,480	\$1,348,467	\$1,118,072	\$1,050,669	\$970,072

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

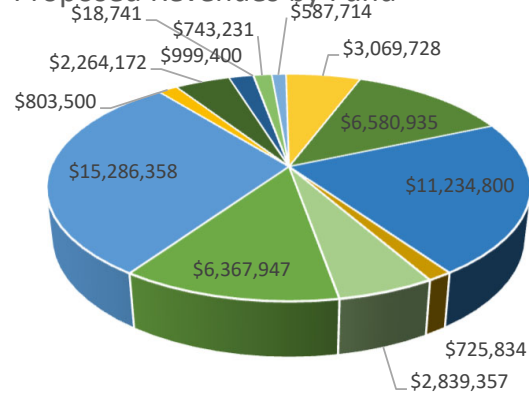
Total Budget - All Funds	<u>(\$58,079,494)</u>
→ Governmental Funds	<u>(\$41,876,633)</u>
→ General	(\$7,169,678)
→ Special Revenue	
→ Recreation	(\$16,111,563)
→ Special Recreation	(\$846,000)
→ Cosley Zoo	(\$2,494,567)
→ Liability	(\$967,103)
→ Audit	(\$40,600)
→ FICA	(\$845,784)
→ IMRF	(\$677,298)
→ Debt Service	(\$3,072,608)
→ Capital Projects	(\$9,651,432)
→ Proprietary Funds	<u>(\$16,202,861)</u>
→ Enterprise Fund	
→ Arrowhead Golf Club	(\$12,636,420)
→ Internal Service Funds	
→ Information Technology	(\$725,934)
→ Health Insurance	(\$2,840,507)

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

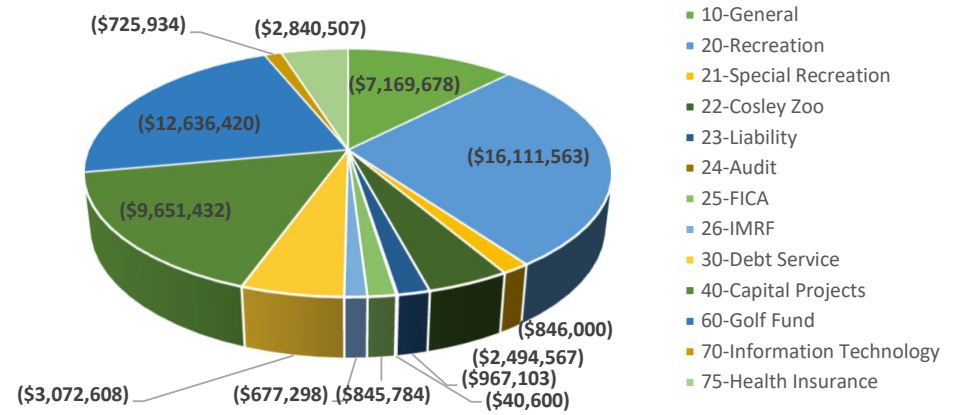
Proposed Revenues by Fund



- 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	2027 Budget
10-General	\$6,367,947
20-Recreation	\$15,286,358
21-Special Recreation	\$803,500
22-Cosley Zoo	\$2,264,172
23-Liability	\$999,400
24-Audit	\$18,741
25-FICA	\$743,231
26-IMRF	\$587,714
30-Debt Service	\$3,069,728
40-Capital Projects	\$6,580,935
60-Golf Fund	\$11,234,800
70-Information Technology	\$725,834
75-Health Insurance	\$2,839,357
Grand Total	\$51,521,717

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	2027 Budget
10-General	(\$7,169,678)
20-Recreation	(\$16,111,563)
21-Special Recreation	(\$846,000)
22-Cosley Zoo	(\$2,494,567)
23-Liability	(\$967,103)
24-Audit	(\$40,600)
25-FICA	(\$845,784)
26-IMRF	(\$677,298)
30-Debt Service	(\$3,072,608)
40-Capital Projects	(\$9,651,432)
60-Golf Fund	(\$12,636,420)
70-Information Technology	(\$725,934)
75-Health Insurance	(\$2,840,507)
Grand Total	(\$58,079,494)

Summarized Revenue and Expenses by Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed	Sparkline View of Activity
10-General									
4-Revenues	\$6,156,792	\$6,015,513	\$5,962,863	\$5,989,615	\$6,203,995	\$6,367,947	\$6,337,972	\$6,507,135	
5-Expenses	(\$5,778,886)	(\$5,945,697)	(\$6,917,410)	(\$5,072,558)	(\$6,253,442)	(\$7,169,678)	(\$6,764,516)	(\$6,874,631)	
10-General Total	\$377,906	\$69,816	(\$954,547)	\$917,057	(\$49,447)	(\$801,731)	(\$426,544)	(\$367,496)	
20-Recreation									
4-Revenues	\$13,090,392	\$13,919,665	\$14,260,501	\$12,429,221	\$14,286,440	\$15,286,358	\$15,485,111	\$15,863,024	
5-Expenses	(\$12,716,053)	(\$12,954,880)	(\$15,275,748)	(\$10,975,346)	(\$14,386,795)	(\$16,111,563)	(\$16,170,304)	(\$16,495,691)	
20-Recreation Total	\$374,339	\$964,785	(\$1,015,247)	\$1,453,874	(\$100,355)	(\$825,205)	(\$685,193)	(\$632,667)	
21-Special Recreation									
4-Revenues	\$373,875	\$497,957	\$614,450	\$606,064	\$614,450	\$803,500	\$803,800	\$804,200	
5-Expenses	(\$350,240)	(\$512,425)	(\$656,950)	(\$329,593)	(\$656,950)	(\$846,000)	(\$846,000)	(\$826,000)	
21-Special Recreation Total	\$23,635	(\$14,468)	(\$42,500)	\$276,471	(\$42,500)	(\$42,500)	(\$42,200)	(\$21,800)	
22-Cosley Zoo									
4-Revenues	\$2,167,271	\$2,079,392	\$2,234,264	\$1,983,819	\$2,200,620	\$2,264,172	\$2,333,543	\$2,358,085	
5-Expenses	(\$2,036,262)	(\$2,409,804)	(\$2,239,068)	(\$1,580,484)	(\$2,131,632)	(\$2,494,567)	(\$2,400,946)	(\$2,438,681)	
22-Cosley Zoo Total	\$131,009	(\$330,412)	(\$4,804)	\$403,335	\$68,988	(\$230,396)	(\$67,403)	(\$80,596)	
23-Liability									
4-Revenues	\$687,635	\$891,295	\$756,937	\$782,318	\$797,194	\$999,400	\$1,034,026	\$1,078,722	
5-Expenses	(\$640,675)	(\$755,790)	(\$834,168)	(\$549,481)	(\$832,035)	(\$967,103)	(\$1,001,541)	(\$1,037,932)	
23-Liability Total	\$46,960	\$135,505	(\$77,231)	\$232,837	(\$34,841)	\$32,297	\$32,485	\$40,790	
24-Audit									
4-Revenues	\$15,734	\$39,558	\$36,146	\$37,385	\$36,846	\$18,741	\$39,238	\$47,443	
5-Expenses	(\$27,700)	(\$30,770)	(\$43,800)	(\$26,570)	(\$31,570)	(\$40,600)	(\$39,040)	(\$43,990)	
24-Audit Total	(\$11,966)	\$8,788	(\$7,654)	\$10,815	\$5,276	(\$21,859)	\$198	\$3,454	
25-FICA									
4-Revenues	\$590,778	\$798,929	\$848,427	\$870,111	\$897,777	\$743,231	\$878,872	\$900,625	
5-Expenses	(\$734,869)	(\$770,528)	(\$818,658)	(\$651,186)	(\$811,152)	(\$845,784)	(\$867,878)	(\$889,657)	
25-FICA Total	(\$144,091)	\$28,401	\$29,769	\$218,925	\$86,625	(\$102,553)	\$10,994	\$10,968	

Summarized Revenue and Expenses by Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed	Sparkline View of Activity
26-IMRF									
4-Revenues	\$299,760	\$600,358	\$620,151	\$624,940	\$650,501	\$587,714	\$655,882	\$687,078	
5-Expenses	(\$471,300)	(\$574,931)	(\$635,348)	(\$451,263)	(\$604,738)	(\$677,298)	(\$663,328)	(\$678,816)	
26-IMRF Total	(\$171,540)	\$25,427	(\$15,197)	\$173,677	\$45,763	(\$89,584)	(\$7,446)	\$8,262	
30-Debt Service									
4-Revenues	\$2,907,086	\$2,995,929	\$2,994,648	\$3,055,921	\$3,044,648	\$3,069,728	\$3,098,030	\$3,130,150	
5-Expenses	(\$2,926,829)	(\$2,946,204)	(\$3,649,981)	(\$69,950)	(\$3,626,181)	(\$3,072,608)	(\$3,109,907)	(\$3,147,588)	
30-Debt Service Total	(\$19,744)	\$49,725	(\$655,333)	\$2,985,971	(\$581,533)	(\$2,880)	(\$11,877)	(\$17,438)	
40-Capital Projects									
4-Revenues	\$8,871,667	\$7,997,280	\$6,565,620	\$2,322,705	\$5,509,001	\$6,580,935	\$9,890,862	\$8,148,100	
5-Expenses	(\$7,916,541)	(\$4,773,283)	(\$12,455,213)	(\$5,895,591)	(\$7,666,124)	(\$9,651,432)	(\$12,618,256)	(\$6,647,658)	
40-Capital Projects Total	\$955,126	\$3,223,997	(\$5,889,593)	(\$3,572,886)	(\$2,157,123)	(\$3,070,497)	(\$2,727,394)	\$1,500,442	
60-Golf Fund									
4-Revenues	\$10,135,115	\$9,792,261	\$10,856,200	\$7,834,347	\$9,718,600	\$11,234,800	\$11,371,800	\$11,501,800	
5-Expenses	(\$9,438,161)	(\$9,388,901)	(\$13,587,745)	(\$7,147,413)	(\$12,884,592)	(\$12,636,420)	(\$12,163,274)	(\$10,882,071)	
60-Golf Fund Total	\$696,954	\$403,360	(\$2,731,545)	\$686,935	(\$3,165,992)	(\$1,401,620)	(\$791,474)	\$619,729	
70-Information Technology									
4-Revenues	\$486,445	\$486,600	\$663,094	\$497,371	\$663,144	\$725,834	\$730,353	\$761,145	
5-Expenses	(\$487,679)	(\$486,600)	(\$663,294)	(\$483,031)	(\$663,641)	(\$725,934)	(\$730,408)	(\$761,155)	
70-Information Technology Total	(\$1,234)	\$0	(\$200)	\$14,340	(\$497)	(\$100)	(\$55)	(\$10)	
75-Health Insurance									
4-Revenues	\$2,069,439	\$2,125,791	\$2,507,438	\$1,869,053	\$2,507,338	\$2,839,357	\$2,923,892	\$3,010,956	
5-Expenses	(\$2,069,507)	(\$2,125,804)	(\$2,508,288)	(\$1,974,705)	(\$2,508,288)	(\$2,840,507)	(\$2,925,037)	(\$3,012,132)	
75-Health Insurance Total	(\$68)	(\$13)	(\$850)	(\$105,652)	(\$950)	(\$1,150)	(\$1,145)	(\$1,176)	
Grand Total	\$2,257,287	\$4,564,912	(\$11,364,933)	\$3,695,698	(\$5,926,587)	(\$6,557,777)	(\$4,717,054)	\$1,062,461	
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed	Sparkline View of Activity
4-Revenues	\$47,851,988	\$48,240,528	\$48,920,738	\$38,902,869	\$47,130,554	\$51,521,717	\$55,583,381	\$54,798,462	
5-Expenses	(\$45,594,701)	(\$43,675,617)	(\$60,285,671)	(\$35,207,171)	(\$53,057,141)	(\$58,079,494)	(\$60,300,435)	(\$53,736,002)	
Grand Total	\$2,257,287	\$4,564,912	(\$11,364,933)	\$3,695,698	(\$5,926,587)	(\$6,557,777)	(\$4,717,054)	\$1,062,461	

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
4-Revenues	\$6,156,792	\$6,015,513	\$5,962,863	\$5,989,615	\$6,203,995	\$6,367,947	\$6,337,972	\$6,507,135
5-Expenses	(\$4,636,740)	(\$4,968,752)	(\$5,924,560)	(\$4,329,640)	(\$5,498,256)	(\$5,525,078)	(\$5,583,516)	(\$5,708,731)
10-General Total	\$1,520,052	\$1,046,761	\$38,303	\$1,659,975	\$705,739	\$842,869	\$754,456	\$798,404
20-Recreation								
4-Revenues	\$13,090,392	\$13,919,665	\$14,260,501	\$12,429,221	\$14,286,440	\$15,286,358	\$15,485,111	\$15,863,024
5-Expenses	(\$10,694,909)	(\$11,454,880)	(\$13,599,748)	(\$9,752,846)	(\$12,756,795)	(\$14,473,563)	(\$14,770,304)	(\$15,132,691)
20-Recreation Total	\$2,395,483	\$2,464,785	\$660,753	\$2,676,374	\$1,529,645	\$812,795	\$714,807	\$730,333
21-Special Recreation								
4-Revenues	\$373,875	\$497,957	\$614,450	\$606,064	\$614,450	\$803,500	\$803,800	\$804,200
5-Expenses			\$0		\$0	\$0	\$0	\$0
21-Special Recreation	\$373,875	\$497,957	\$614,450	\$606,064	\$614,450	\$803,500	\$803,800	\$804,200
22-Cosley Zoo								
4-Revenues	\$2,167,271	\$2,079,392	\$2,234,264	\$1,983,819	\$2,200,620	\$2,264,172	\$2,333,543	\$2,358,085
5-Expenses	(\$1,936,262)	(\$1,904,804)	(\$2,170,168)	(\$1,528,809)	(\$2,062,732)	(\$2,238,567)	(\$2,285,946)	(\$2,346,181)
22-Cosley Zoo Total	\$231,009	\$174,588	\$64,096	\$455,010	\$137,888	\$25,604	\$47,597	\$11,904
23-Liability								
4-Revenues	\$687,635	\$891,295	\$756,937	\$782,318	\$797,194	\$999,400	\$1,034,026	\$1,078,722
5-Expenses	(\$640,675)	(\$755,790)	(\$834,168)	(\$549,481)	(\$832,035)	(\$967,103)	(\$1,001,541)	(\$1,037,932)
23-Liability Total	\$46,960	\$135,505	(\$77,231)	\$232,837	(\$34,841)	\$32,297	\$32,485	\$40,790
24-Audit								
4-Revenues	\$15,734	\$39,558	\$36,146	\$37,385	\$36,846	\$18,741	\$39,238	\$47,443
5-Expenses	(\$27,700)	(\$30,770)	(\$43,800)	(\$26,570)	(\$31,570)	(\$40,600)	(\$39,040)	(\$43,990)
24-Audit Total	(\$11,966)	\$8,788	(\$7,654)	\$10,815	\$5,276	(\$21,859)	\$198	\$3,454
25-FICA								
4-Revenues	\$590,778	\$798,929	\$848,427	\$870,111	\$897,777	\$743,231	\$878,872	\$900,625
5-Expenses	(\$734,869)	(\$770,528)	(\$818,658)	(\$651,186)	(\$811,152)	(\$845,784)	(\$867,878)	(\$889,657)
25-FICA Total	(\$144,091)	\$28,401	\$29,769	\$218,925	\$86,625	(\$102,553)	\$10,994	\$10,968
26-IMRF								
4-Revenues	\$299,760	\$600,358	\$620,151	\$624,940	\$650,501	\$587,714	\$655,882	\$687,078
5-Expenses	(\$471,300)	(\$574,931)	(\$635,348)	(\$451,263)	(\$604,738)	(\$677,298)	(\$663,328)	(\$678,816)
26-IMRF Total	(\$171,540)	\$25,427	(\$15,197)	\$173,677	\$45,763	(\$89,584)	(\$7,446)	\$8,262

Operating Funds, Excluding Capital and Fund Balance Reserve Transfers

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
30-Debt Service								
4-Revenues	\$2,825,886	\$2,924,979	\$2,934,323	\$2,995,596	\$2,984,323	\$3,027,278	\$3,074,330	\$3,122,050
5-Expenses	(\$1,294,332)	(\$1,286,062)	(\$1,554,835)	(\$69,950)	(\$1,531,035)	(\$942,173)	(\$930,045)	(\$929,488)
30-Debt Service Total	\$1,531,553	\$1,638,917	\$1,379,488	\$2,925,646	\$1,453,288	\$2,085,105	\$2,144,285	\$2,192,562
40-Capital Projects								
4-Revenues	\$4,168,026	\$3,951,888	\$2,320,724	\$768,892	\$1,342,105	\$1,594,500	\$5,446,000	\$3,807,500
5-Expenses	(\$1,578,972)	(\$903,518)	(\$835,233)	(\$386,856)	(\$599,367)	(\$982,982)	(\$776,556)	(\$765,558)
40-Capital Projects Total	\$2,589,054	\$3,048,371	\$1,485,491	\$382,036	\$742,738	\$611,518	\$4,669,444	\$3,041,942
60-Golf Fund								
4-Revenues	\$10,135,115	\$9,792,261	\$10,856,200	\$7,834,347	\$9,718,600	\$11,234,800	\$11,371,800	\$11,501,800
5-Expenses	(\$8,820,267)	(\$8,753,939)	(\$9,967,607)	(\$6,688,368)	(\$9,136,592)	(\$10,100,420)	(\$10,224,274)	(\$10,388,071)
60-Golf Fund Total	\$1,314,848	\$1,038,321	\$888,593	\$1,145,980	\$582,008	\$1,134,380	\$1,147,526	\$1,113,729
70-Information Technology								
4-Revenues	\$486,445	\$486,600	\$663,094	\$497,371	\$663,144	\$725,834	\$730,353	\$761,145
5-Expenses	(\$486,445)	(\$486,600)	(\$663,294)	(\$483,031)	(\$663,641)	(\$725,934)	(\$730,408)	(\$761,155)
70-Information Technology Total	\$0	\$0	(\$200)	\$14,340	(\$497)	(\$100)	(\$55)	(\$10)
75-Health Insurance								
4-Revenues	\$2,069,439	\$2,125,791	\$2,507,438	\$1,869,053	\$2,507,338	\$2,839,357	\$2,923,892	\$3,010,956
5-Expenses	(\$2,069,507)	(\$2,125,804)	(\$2,508,288)	(\$1,974,705)	(\$2,508,288)	(\$2,840,507)	(\$2,925,037)	(\$3,012,132)
75-Health Insurance Total	(\$68)	(\$13)	(\$850)	(\$105,652)	(\$950)	(\$1,150)	(\$1,145)	(\$1,176)
Grand Total	\$9,675,170	\$10,107,809	\$5,059,810	\$10,396,027	\$5,867,131	\$6,132,823	\$10,316,946	\$8,755,361
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues	\$43,067,147	\$44,124,186	\$44,615,517	\$37,288,731	\$42,903,333	\$46,492,832	\$51,114,819	\$50,449,762
5-Expenses	(\$33,391,977)	(\$34,016,377)	(\$39,555,707)	(\$26,892,705)	(\$37,036,202)	(\$40,360,009)	(\$40,797,873)	(\$41,694,402)
Grand Total	\$9,675,170	\$10,107,809	\$5,059,810	\$10,396,027	\$5,867,131	\$6,132,823	\$10,316,946	\$8,755,361

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2027 Proposed	2028 Proposed	2029 Proposed
10-General							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$1,142,146)	(\$976,945)	(\$992,850)	(\$742,918)	(\$1,644,600)	(\$1,181,000)	(\$1,165,900)
10-General Total	(\$1,142,146)	(\$976,945)	(\$992,850)	(\$742,918)	(\$1,644,600)	(\$1,181,000)	(\$1,165,900)
20-Recreation							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$2,021,144)	(\$1,500,000)	(\$1,676,000)	(\$1,222,500)	(\$1,638,000)	(\$1,400,000)	(\$1,363,000)
20-Recreation Total	(\$2,021,144)	(\$1,500,000)	(\$1,676,000)	(\$1,222,500)	(\$1,638,000)	(\$1,400,000)	(\$1,363,000)
21-Special Recreation							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$350,240)	(\$512,425)	(\$656,950)	(\$329,593)	(\$846,000)	(\$846,000)	(\$826,000)
21-Special Recreation	(\$350,240)	(\$512,425)	(\$656,950)	(\$329,593)	(\$846,000)	(\$846,000)	(\$826,000)
22-Cosley Zoo							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$100,000)	(\$505,000)	(\$68,900)	(\$51,675)	(\$256,000)	(\$115,000)	(\$92,500)
22-Cosley Zoo Total	(\$100,000)	(\$505,000)	(\$68,900)	(\$51,675)	(\$256,000)	(\$115,000)	(\$92,500)
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	\$81,200	\$70,950	\$60,325	\$60,325	\$42,450	\$23,700	\$8,100
5-Expenses	(\$1,632,497)	(\$1,660,142)	(\$2,095,146)	\$0	(\$2,130,435)	(\$2,179,862)	(\$2,218,100)
30-Debt Service Total	(\$1,551,297)	(\$1,589,192)	(\$2,034,821)	\$60,325	(\$2,087,985)	(\$2,156,162)	(\$2,210,000)

Capital Dollars and Fund Balance Reserve Transfers in Funds

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2027 Proposed	2028 Proposed	2029 Proposed
40-Capital Projects							
4-Revenues	\$4,703,641	\$4,045,392	\$4,244,896	\$1,553,813	\$4,986,435	\$4,444,862	\$4,340,600
5-Expenses	(\$6,337,569)	(\$3,869,765)	(\$11,619,980)	(\$5,508,735)	(\$8,668,450)	(\$11,841,700)	(\$5,882,100)
40-Capital Projects Tot	(\$1,633,928)	\$175,627	(\$7,375,084)	(\$3,954,922)	(\$3,682,015)	(\$7,396,838)	(\$1,541,500)
60-Golf Fund							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$617,894)	(\$634,961)	(\$3,620,138)	(\$459,045)	(\$2,536,000)	(\$1,939,000)	(\$494,000)
60-Golf Fund Total	(\$617,894)	(\$634,961)	(\$3,620,138)	(\$459,045)	(\$2,536,000)	(\$1,939,000)	(\$494,000)
70-Information Technology							
4-Revenues			\$0		\$0	\$0	\$0
5-Expenses	(\$1,234)	\$0	\$0	\$0	\$0	\$0	\$0
70-Information Techni	(\$1,234)	\$0	\$0	\$0	\$0	\$0	\$0
75-Health Insurance							
4-Revenues			\$0		\$0	\$0	\$0
75-Health Insurance Total			\$0		\$0	\$0	\$0
Grand Total	(\$7,417,883)	(\$5,542,897)	(\$16,424,743)	(\$6,700,328)	(\$12,690,600)	(\$15,034,000)	(\$7,692,900)

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues	\$4,784,841	\$4,116,342	\$4,305,221	\$1,614,138	\$5,028,885	\$4,468,562	\$4,348,700
5-Expenses	(\$12,202,724)	(\$9,659,239)	(\$20,729,964)	(\$8,314,466)	(\$17,719,485)	(\$19,502,562)	(\$12,041,600)
Grand Total	(\$7,417,883)	(\$5,542,897)	(\$16,424,743)	(\$6,700,328)	(\$12,690,600)	(\$15,034,000)	(\$7,692,900)

Net Income (Loss) By Fund or Department within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
000-Administration								
4-Revenues	\$3,260,743	\$3,143,010	\$3,030,313	\$3,155,414	\$3,231,321	\$3,354,402	\$3,301,981	\$3,386,592
5-Expenses	(\$2,155,014)	(\$1,718,467)	(\$2,221,414)	(\$1,599,589)	(\$2,103,297)	(\$2,824,754)	(\$2,527,689)	(\$2,521,518)
000-Administration Total	\$1,105,729	\$1,424,542	\$808,899	\$1,555,824	\$1,128,024	\$529,648	\$774,292	\$865,074
101-Parks Maintenance								
4-Revenues	\$2,623,794	\$2,600,144	\$2,643,058	\$2,621,196	\$2,686,058	\$2,715,452	\$2,725,228	\$2,796,296
5-Expenses	(\$2,972,825)	(\$3,548,561)	(\$3,907,255)	(\$2,887,907)	(\$3,397,352)	(\$3,532,242)	(\$3,400,247)	(\$3,485,877)
101-Parks Maintenance Total	(\$349,031)	(\$948,417)	(\$1,264,197)	(\$266,711)	(\$711,294)	(\$816,790)	(\$675,019)	(\$689,581)
418-Human Resources								
5-Expenses	(\$65,083)	(\$67,923)	(\$92,628)	(\$76,843)	(\$84,018)	(\$91,572)	(\$93,970)	(\$96,956)
418-Human Resources Total	(\$65,083)	(\$67,923)	(\$92,628)	(\$76,843)	(\$84,018)	(\$91,572)	(\$93,970)	(\$96,956)
419-Finance								
5-Expenses	(\$329,198)	(\$343,725)	(\$383,296)	(\$284,469)	(\$373,979)	(\$400,366)	(\$411,077)	(\$427,266)
419-Finance Total	(\$329,198)	(\$343,725)	(\$383,296)	(\$284,469)	(\$373,979)	(\$400,366)	(\$411,077)	(\$427,266)
430-Historical Museum								
4-Revenues	\$272,254	\$272,359	\$289,492	\$213,005	\$286,616	\$298,093	\$310,763	\$324,247
5-Expenses	(\$256,765)	(\$267,020)	(\$312,817)	(\$223,749)	(\$294,796)	(\$320,745)	(\$331,534)	(\$343,014)
430-Historical Museum Total	\$15,488	\$5,339	(\$23,325)	(\$10,744)	(\$8,180)	(\$22,651)	(\$20,770)	(\$18,767)
10-General Total	\$377,906	\$69,816	(\$954,547)	\$917,057	(\$49,447)	(\$801,731)	(\$426,544)	(\$367,496)
20-Recreation								
000-Administration								
4-Revenues	\$5,892,440	\$5,774,578	\$5,601,479	\$5,533,340	\$5,709,650	\$5,889,347	\$5,916,634	\$6,072,619
5-Expenses	(\$4,082,964)	(\$3,671,066)	(\$4,250,825)	(\$3,078,269)	(\$4,243,992)	(\$4,450,321)	(\$4,317,633)	(\$4,324,797)
000-Administration Total	\$1,809,476	\$2,103,512	\$1,350,654	\$2,455,070	\$1,465,658	\$1,439,026	\$1,599,001	\$1,747,822
101-Parks Maintenance								
4-Revenues	\$39,797	\$35,915	\$11,761	\$29,473	\$11,761	\$11,761	\$11,761	\$11,761
5-Expenses	(\$1,438,103)	(\$1,568,421)	(\$2,108,004)	(\$1,353,938)	(\$1,898,109)	(\$2,802,695)	(\$2,814,068)	(\$2,898,499)
101-Parks Maintenance Total	(\$1,398,306)	(\$1,532,506)	(\$2,096,243)	(\$1,324,465)	(\$1,886,348)	(\$2,790,934)	(\$2,802,307)	(\$2,886,738)
220-Recreation Programs								

Net Income (Loss) By Fund or Department within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues	\$4,614,820	\$5,290,930	\$5,748,661	\$4,427,684	\$5,581,678	\$6,243,450	\$6,391,460	\$6,519,040
5-Expenses	(\$3,688,142)	(\$4,022,087)	(\$4,474,709)	(\$3,309,888)	(\$4,172,715)	(\$4,504,178)	(\$4,605,335)	(\$4,696,059)
220-Recreation Programs Total	\$926,678	\$1,268,843	\$1,273,953	\$1,117,796	\$1,408,962	\$1,739,272	\$1,786,125	\$1,822,981
221-Athletics								
4-Revenues	\$768,239	\$800,673	\$1,007,200	\$673,550	\$969,838	\$1,051,000	\$1,033,158	\$1,085,290
5-Expenses	(\$670,085)	(\$758,187)	(\$1,017,752)	(\$680,998)	(\$946,781)	(\$1,049,332)	(\$1,034,473)	(\$1,085,743)
221-Athletics Total	\$98,154	\$42,486	(\$10,552)	(\$7,448)	\$23,057	\$1,668	(\$1,315)	(\$453)
222-Pools								
4-Revenues	\$1,178,400	\$1,267,366	\$1,208,500	\$1,229,459	\$1,228,050	\$1,262,100	\$1,287,342	\$1,313,089
5-Expenses	(\$1,293,256)	(\$1,371,189)	(\$1,565,281)	(\$1,351,897)	(\$1,419,602)	(\$1,484,637)	(\$1,528,192)	(\$1,564,328)
222-Pools Total	(\$114,856)	(\$103,823)	(\$356,781)	(\$122,438)	(\$191,552)	(\$222,537)	(\$240,850)	(\$251,239)
224-Recreation Facilities								
4-Revenues	\$50,598	\$64,340	\$48,900	\$41,122	\$47,963	\$49,200	\$49,666	\$50,233
5-Expenses	(\$595,744)	(\$573,671)	(\$754,632)	(\$436,226)	(\$628,332)	(\$663,652)	(\$686,559)	(\$712,138)
224-Recreation Facilities Total	(\$545,146)	(\$509,331)	(\$705,732)	(\$395,104)	(\$580,369)	(\$614,452)	(\$636,893)	(\$661,904)
350-Special Facilities								
4-Revenues	\$546,098	\$685,864	\$634,000	\$494,593	\$737,500	\$779,500	\$795,090	\$810,992
5-Expenses	(\$556,726)	(\$575,201)	(\$654,593)	(\$432,903)	(\$635,069)	(\$681,821)	(\$694,959)	(\$710,461)
350-Special Facilities Total	(\$10,628)	\$110,663	(\$20,593)	\$61,689	\$102,431	\$97,679	\$100,131	\$100,531
418-Human Resources								
5-Expenses	(\$94,913)	(\$97,699)	(\$112,475)	(\$81,501)	(\$112,225)	(\$117,263)	(\$120,776)	(\$124,395)
418-Human Resources Total	(\$94,913)	(\$97,699)	(\$112,475)	(\$81,501)	(\$112,225)	(\$117,263)	(\$120,776)	(\$124,395)
419-Finance								
5-Expenses	(\$296,121)	(\$317,360)	(\$337,478)	(\$249,726)	(\$329,969)	(\$357,663)	(\$368,308)	(\$379,271)
419-Finance Total	(\$296,121)	(\$317,360)	(\$337,478)	(\$249,726)	(\$329,969)	(\$357,663)	(\$368,308)	(\$379,271)
20-Recreation Total	\$374,339	\$964,785	(\$1,015,247)	\$1,453,874	(\$100,355)	(\$825,205)	(\$685,193)	(\$632,667)
21-Special Recreation								
000-Administration								
4-Revenues	\$373,875	\$497,957	\$614,450	\$606,064	\$614,450	\$803,500	\$803,800	\$804,200
5-Expenses	(\$350,240)	(\$512,425)	(\$656,950)	(\$329,593)	(\$656,950)	(\$846,000)	(\$846,000)	(\$826,000)

Net Income (Loss) By Fund or Department within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
000-Administration Total	\$23,635	(\$14,468)	(\$42,500)	\$276,471	(\$42,500)	(\$42,500)	(\$42,200)	(\$21,800)
21-Special Recreation Total	\$23,635	(\$14,468)	(\$42,500)	\$276,471	(\$42,500)	(\$42,500)	(\$42,200)	(\$21,800)
22-Cosley Zoo								
000-Administration								
4-Revenues	\$1,369,333	\$1,375,600	\$1,332,980	\$1,359,141	\$1,377,980	\$1,379,053	\$1,429,803	\$1,485,528
5-Expenses	(\$100,269)	(\$525,119)	(\$89,794)	(\$67,694)	(\$89,449)	(\$277,888)	(\$137,458)	(\$115,543)
000-Administration Total	\$1,269,065	\$850,480	\$1,243,186	\$1,291,447	\$1,288,531	\$1,101,165	\$1,292,345	\$1,369,985
101-Parks Maintenance								
4-Revenues			\$0		\$0	\$0	\$0	\$0
5-Expenses	(\$73,256)	(\$70,357)	(\$64,246)	(\$49,714)	(\$64,246)	(\$71,552)	(\$73,688)	(\$75,887)
101-Parks Maintenance Total	(\$73,256)	(\$70,357)	(\$64,246)	(\$49,714)	(\$64,246)	(\$71,552)	(\$73,688)	(\$75,887)
220-Recreation Programs								
4-Revenues	\$202,878	\$154,461	\$219,184	\$103,466	\$181,940	\$220,619	\$227,240	\$234,057
5-Expenses	(\$20,311)	(\$16,236)	(\$22,892)	(\$4,069)	(\$23,502)	(\$25,577)	(\$25,465)	(\$26,232)
220-Recreation Programs Total	\$182,568	\$138,225	\$196,292	\$99,397	\$158,438	\$195,042	\$201,775	\$207,825
350-Special Facilities								
5-Expenses	(\$80,778)	(\$46,752)	(\$54,533)	(\$40,029)	(\$52,033)	(\$55,995)	(\$57,310)	(\$58,605)
350-Special Facilities Total	(\$80,778)	(\$46,752)	(\$54,533)	(\$40,029)	(\$52,033)	(\$55,995)	(\$57,310)	(\$58,605)
418-Human Resources								
5-Expenses	(\$10,357)	(\$10,736)	(\$11,751)	(\$8,812)	(\$11,642)	(\$12,373)	(\$12,743)	(\$13,125)
418-Human Resources Total	(\$10,357)	(\$10,736)	(\$11,751)	(\$8,812)	(\$11,642)	(\$12,373)	(\$12,743)	(\$13,125)
419-Finance								
5-Expenses	(\$65,323)	(\$68,965)	(\$72,374)	(\$54,812)	(\$71,435)	(\$76,584)	(\$78,855)	(\$81,194)
419-Finance Total	(\$65,323)	(\$68,965)	(\$72,374)	(\$54,812)	(\$71,435)	(\$76,584)	(\$78,855)	(\$81,194)
501-Cosley Zoo Operations								
4-Revenues	\$595,060	\$549,331	\$682,100	\$521,212	\$640,700	\$664,500	\$676,500	\$638,500
5-Expenses	(\$1,685,970)	(\$1,671,639)	(\$1,923,479)	(\$1,355,354)	(\$1,819,326)	(\$1,974,599)	(\$2,015,427)	(\$2,068,095)
501-Cosley Zoo Operations Total	(\$1,090,910)	(\$1,122,308)	(\$1,241,379)	(\$834,141)	(\$1,178,626)	(\$1,310,099)	(\$1,338,927)	(\$1,429,595)
22-Cosley Zoo Total	\$131,009	(\$330,412)	(\$4,804)	\$403,335	\$68,988	(\$230,396)	(\$67,403)	(\$80,596)

Net Income (Loss) By Fund or Department within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
23-Liability								
000-Administration								
4-Revenues	\$687,635	\$891,295	\$756,937	\$782,318	\$797,194	\$999,400	\$1,034,026	\$1,078,722
5-Expenses	(\$622,628)	(\$733,824)	(\$806,003)	(\$530,690)	(\$803,870)	(\$938,093)	(\$971,660)	(\$1,007,155)
000-Administration Total	\$65,007	\$157,471	(\$49,066)	\$251,628	(\$6,676)	\$61,307	\$62,366	\$71,567
418-Human Resources								
5-Expenses	(\$18,047)	(\$21,966)	(\$28,165)	(\$18,791)	(\$28,165)	(\$29,010)	(\$29,881)	(\$30,777)
418-Human Resources Total	(\$18,047)	(\$21,966)	(\$28,165)	(\$18,791)	(\$28,165)	(\$29,010)	(\$29,881)	(\$30,777)
23-Liability Total	\$46,960	\$135,505	(\$77,231)	\$232,837	(\$34,841)	\$32,297	\$32,485	\$40,790
24-Audit								
000-Administration								
4-Revenues	\$15,734	\$39,558	\$36,146	\$37,385	\$36,846	\$18,741	\$39,238	\$47,443
5-Expenses	(\$27,700)	(\$30,770)	(\$43,800)	(\$26,570)	(\$31,570)	(\$40,600)	(\$39,040)	(\$43,990)
000-Administration Total	(\$11,966)	\$8,788	(\$7,654)	\$10,815	\$5,276	(\$21,859)	\$198	\$3,454
24-Audit Total	(\$11,966)	\$8,788	(\$7,654)	\$10,815	\$5,276	(\$21,859)	\$198	\$3,454
25-FICA								
000-Administration								
4-Revenues	\$590,778	\$798,929	\$848,427	\$870,111	\$897,777	\$743,231	\$878,872	\$900,625
5-Expenses	(\$734,869)	(\$770,528)	(\$818,658)	(\$651,186)	(\$811,152)	(\$845,784)	(\$867,878)	(\$889,657)
000-Administration Total	(\$144,091)	\$28,401	\$29,769	\$218,925	\$86,625	(\$102,553)	\$10,994	\$10,968
25-FICA Total	(\$144,091)	\$28,401	\$29,769	\$218,925	\$86,625	(\$102,553)	\$10,994	\$10,968
26-IMRF								
000-Administration								
4-Revenues	\$299,760	\$600,358	\$620,151	\$624,940	\$650,501	\$587,714	\$655,882	\$687,078
5-Expenses	(\$471,300)	(\$574,931)	(\$635,348)	(\$451,263)	(\$604,738)	(\$677,298)	(\$663,328)	(\$678,816)
000-Administration Total	(\$171,540)	\$25,427	(\$15,197)	\$173,677	\$45,763	(\$89,584)	(\$7,446)	\$8,262
26-IMRF Total	(\$171,540)	\$25,427	(\$15,197)	\$173,677	\$45,763	(\$89,584)	(\$7,446)	\$8,262

Net Income (Loss) By Fund or Department within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
30-Debt Service								
000-Administration								
4-Revenues	\$2,907,086	\$2,995,929	\$2,994,648	\$3,055,921	\$3,044,648	\$3,069,728	\$3,098,030	\$3,130,150
5-Expenses	(\$2,926,829)	(\$2,946,204)	(\$3,649,981)	(\$69,950)	(\$3,626,181)	(\$3,072,608)	(\$3,109,907)	(\$3,147,588)
000-Administration Total	(\$19,744)	\$49,725	(\$655,333)	\$2,985,971	(\$581,533)	(\$2,880)	(\$11,877)	(\$17,438)
30-Debt Service Total	(\$19,744)	\$49,725	(\$655,333)	\$2,985,971	(\$581,533)	(\$2,880)	(\$11,877)	(\$17,438)
40-Capital Projects								
000-Administration								
4-Revenues	\$8,087,667	\$7,418,821	\$5,525,170	\$2,288,705	\$5,368,551	\$6,471,935	\$6,381,862	\$4,639,100
5-Expenses	(\$1,450,504)	(\$484,040)	(\$1,226,237)	(\$274,544)	(\$362,033)	(\$1,057,282)	(\$786,324)	(\$738,194)
000-Administration Total	\$6,637,163	\$6,934,781	\$4,298,933	\$2,014,161	\$5,006,518	\$5,414,653	\$5,595,538	\$3,900,906
101-Parks Maintenance								
4-Revenues			\$0		\$0	\$0	\$0	\$0
5-Expenses	(\$336,976)	(\$338,784)	(\$383,017)	(\$230,406)	(\$358,209)	(\$396,650)	(\$404,933)	(\$413,464)
101-Parks Maintenance Total	(\$336,976)	(\$338,784)	(\$383,017)	(\$230,406)	(\$358,209)	(\$396,650)	(\$404,933)	(\$413,464)
800-Park Project Locations								
4-Revenues	\$784,000	\$578,459	\$1,040,450	\$34,000	\$140,450	\$109,000	\$3,509,000	\$3,509,000
5-Expenses	(\$6,129,062)	(\$3,950,459)	(\$10,845,959)	(\$5,390,641)	(\$6,945,882)	(\$8,197,500)	(\$11,427,000)	(\$5,496,000)
800-Park Project Locations Total	(\$5,345,062)	(\$3,371,999)	(\$9,805,509)	(\$5,356,641)	(\$6,805,432)	(\$8,088,500)	(\$7,918,000)	(\$1,987,000)
40-Capital Projects Total	\$955,126	\$3,223,997	(\$5,889,593)	(\$3,572,886)	(\$2,157,123)	(\$3,070,497)	(\$2,727,394)	\$1,500,442
60-Golf Fund								
000-Administration								
4-Revenues	\$242,766	\$220,245	\$157,000	\$193,351	\$196,000	\$200,000	\$200,000	\$200,000
5-Expenses	(\$1,523,305)	(\$1,633,466)	(\$4,122,215)	(\$1,135,049)	(\$4,626,158)	(\$2,687,055)	(\$1,504,078)	(\$1,478,932)
000-Administration Total	(\$1,280,539)	(\$1,413,221)	(\$3,965,215)	(\$941,699)	(\$4,430,158)	(\$2,487,055)	(\$1,304,078)	(\$1,278,932)
101-Parks Maintenance								
5-Expenses	(\$44,213)	(\$41,497)	(\$48,878)	(\$35,045)	(\$49,025)	(\$50,991)	(\$52,212)	(\$53,468)
101-Parks Maintenance Total	(\$44,213)	(\$41,497)	(\$48,878)	(\$35,045)	(\$49,025)	(\$50,991)	(\$52,212)	(\$53,468)

Net Income (Loss) By Fund or Department within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
350-Special Facilities								
5-Expenses			\$0		\$0	\$0	\$0	\$0
350-Special Facilities Total			\$0		\$0	\$0	\$0	\$0
418-Human Resources								
5-Expenses	(\$70,336)	(\$69,387)	(\$94,257)	(\$55,248)	(\$85,161)	(\$90,786)	(\$93,463)	(\$96,218)
418-Human Resources Total	(\$70,336)	(\$69,387)	(\$94,257)	(\$55,248)	(\$85,161)	(\$90,786)	(\$93,463)	(\$96,218)
419-Finance								
5-Expenses	(\$278,783)	(\$289,424)	(\$307,455)	(\$201,144)	(\$295,935)	(\$325,875)	(\$335,575)	(\$345,567)
419-Finance Total	(\$278,783)	(\$289,424)	(\$307,455)	(\$201,144)	(\$295,935)	(\$325,875)	(\$335,575)	(\$345,567)
601-Golf Maintenance								
4-Revenues	\$0	\$7,765	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$1,287,606)	(\$1,220,259)	(\$1,642,624)	(\$1,021,558)	(\$1,442,408)	(\$1,794,662)	(\$1,855,074)	(\$1,597,501)
601-Golf Maintenance Total	(\$1,287,606)	(\$1,212,494)	(\$1,642,624)	(\$1,021,558)	(\$1,442,408)	(\$1,794,662)	(\$1,855,074)	(\$1,597,501)
611-Pro Shop/Golf Fees								
4-Revenues	\$3,785,511	\$3,882,649	\$3,842,000	\$3,347,209	\$3,815,600	\$4,569,800	\$4,701,800	\$4,831,800
5-Expenses	(\$1,076,273)	(\$1,119,075)	(\$1,485,051)	(\$917,901)	(\$1,232,678)	(\$1,402,234)	(\$2,048,893)	(\$1,382,538)
611-Pro Shop/Golf Fees Total	\$2,709,239	\$2,763,574	\$2,356,949	\$2,429,308	\$2,582,922	\$3,167,566	\$2,652,907	\$3,449,262
612-Food and Beverage								
4-Revenues	\$6,099,278	\$5,670,549	\$6,837,200	\$4,293,788	\$5,692,000	\$6,450,000	\$6,450,000	\$6,450,000
5-Expenses	(\$5,156,469)	(\$5,015,605)	(\$5,874,581)	(\$3,781,350)	(\$5,145,928)	(\$6,277,413)	(\$6,266,570)	(\$5,920,434)
612-Food and Beverage Total	\$942,809	\$654,944	\$962,619	\$512,438	\$546,072	\$172,587	\$183,430	\$529,566
613-Cross Country Skiing								
4-Revenues	\$7,559	\$11,053	\$20,000	\$0	\$15,000	\$15,000	\$20,000	\$20,000
5-Expenses	(\$1,176)	(\$187)	(\$12,683)	(\$118)	(\$7,300)	(\$7,403)	(\$7,408)	(\$7,413)
613-Cross Country Skiing Total	\$6,383	\$10,866	\$7,318	(\$118)	\$7,700	\$7,597	\$12,592	\$12,587
60-Golf Fund Total	\$696,954	\$403,360	(\$2,731,545)	\$686,935	(\$3,165,992)	(\$1,401,620)	(\$791,474)	\$619,729

Net Income (Loss) By Fund or Department within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
70-Information Technology								
000-Administration								
4-Revenues	\$486,445	\$486,600	\$663,094	\$497,371	\$663,144	\$725,834	\$730,353	\$761,145
5-Expenses	(\$487,679)	(\$486,600)	(\$663,294)	(\$483,031)	(\$663,641)	(\$725,934)	(\$730,408)	(\$761,155)
000-Administration Total	(\$1,234)	\$0	(\$200)	\$14,340	(\$497)	(\$100)	(\$55)	(\$10)
70-Information Technology Total	(\$1,234)	\$0	(\$200)	\$14,340	(\$497)	(\$100)	(\$55)	(\$10)
75-Health Insurance								
000-Administration								
4-Revenues	\$2,069,439	\$2,125,791	\$2,507,438	\$1,869,053	\$2,507,338	\$2,839,357	\$2,923,892	\$3,010,956
5-Expenses	(\$2,069,507)	(\$2,125,804)	(\$2,508,288)	(\$1,974,705)	(\$2,508,288)	(\$2,840,507)	(\$2,925,037)	(\$3,012,132)
000-Administration Total	(\$68)	(\$13)	(\$850)	(\$105,652)	(\$950)	(\$1,150)	(\$1,145)	(\$1,176)
75-Health Insurance Total	(\$68)	(\$13)	(\$850)	(\$105,652)	(\$950)	(\$1,150)	(\$1,145)	(\$1,176)
Grand Total	\$2,257,287	\$4,564,912	(\$11,364,933)	\$3,695,698	(\$5,926,587)	(\$6,557,777)	(\$4,717,054)	\$1,062,461

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
000-Nonspecified Area								
4-Revenues	\$5,812,576	\$5,658,342	\$5,669,108	\$5,600,228	\$5,788,732	\$5,878,997	\$5,865,219	\$6,024,839
5-Expenses	(\$3,956,498)	(\$4,183,201)	(\$4,735,815)	(\$3,488,050)	(\$4,400,175)	(\$4,349,142)	(\$4,425,784)	(\$4,528,463)
7-Capital	(\$242,146)	(\$646,695)	(\$620,000)	(\$463,280)	(\$382,336)	(\$644,600)	(\$481,000)	(\$515,900)
9-Transfers Out	(\$900,000)	(\$330,250)	(\$372,850)	(\$279,638)	(\$372,850)	(\$1,000,000)	(\$700,000)	(\$650,000)
000-Nonspecified Area Total	\$713,932	\$498,195	(\$59,557)	\$1,369,261	\$633,370	(\$114,744)	\$258,436	\$330,476
113-Green Team								
4-Revenues	\$1,210	\$1,345	\$1,200	\$1,126	\$1,500	\$1,500	\$1,530	\$1,561
5-Expenses	(\$699)	(\$328)	(\$1,000)	(\$404)	(\$1,000)	(\$1,000)	(\$1,013)	(\$1,027)
113-Green Team Total	\$512	\$1,017	\$200	\$721	\$500	\$500	\$517	\$534
415-Marketing								
4-Revenues			\$0		\$0	\$25,550	\$0	\$0
5-Expenses	(\$301,267)	(\$316,289)	(\$466,458)	(\$341,875)	(\$501,808)	(\$547,262)	(\$521,007)	(\$535,355)
7-Capital			\$0		\$0	\$0	\$0	\$0
415-Marketing Total	(\$301,267)	(\$316,289)	(\$466,458)	(\$341,875)	(\$501,808)	(\$521,712)	(\$521,007)	(\$535,355)
416-Special Events								
4-Revenues	\$300,718	\$330,257	\$283,800	\$380,101	\$405,008	\$453,400	\$462,468	\$471,717
5-Expenses	(\$321,286)	(\$412,766)	(\$616,900)	(\$452,248)	(\$508,892)	(\$511,070)	(\$517,837)	(\$524,683)
416-Special Events Total	(\$20,568)	(\$82,509)	(\$333,100)	(\$72,148)	(\$103,884)	(\$57,670)	(\$55,369)	(\$52,966)
854-Historical Museum								
5-Expenses	(\$12,773)	(\$12,418)	(\$20,706)	(\$11,398)	(\$20,706)	(\$20,784)	(\$20,784)	(\$20,784)
854-Historical Museum Total	(\$12,773)	(\$12,418)	(\$20,706)	(\$11,398)	(\$20,706)	(\$20,784)	(\$20,784)	(\$20,784)
856-Prairie Ave Building								
4-Revenues	\$42,287	\$25,570	\$8,755	\$8,160	\$8,755	\$8,500	\$8,755	\$9,018
5-Expenses	(\$44,217)	(\$43,751)	(\$83,682)	(\$35,664)	(\$65,675)	(\$95,821)	(\$97,092)	(\$98,419)
7-Capital			\$0		\$0	\$0	\$0	\$0
856-Prairie Ave Building Total	(\$1,930)	(\$18,181)	(\$74,927)	(\$27,504)	(\$56,920)	(\$87,321)	(\$88,337)	(\$89,402)
10-General Total	\$377,906	\$69,816	(\$954,547)	\$917,057	(\$49,447)	(\$801,731)	(\$426,544)	(\$367,496)
20-Recreation								
000-Nonspecified Area								
4-Revenues	\$5,676,885	\$5,528,760	\$5,352,226	\$5,371,509	\$5,461,265	\$5,603,368	\$5,624,920	\$5,775,056
5-Expenses	(\$1,769,958)	(\$1,832,140)	(\$2,207,211)	(\$1,537,210)	(\$2,093,202)	(\$2,864,723)	(\$2,940,287)	(\$3,018,176)
7-Capital			(\$46,000)		\$0	(\$15,000)	\$0	(\$33,000)
9-Transfers Out	(\$2,021,144)	(\$1,500,000)	(\$1,630,000)	(\$1,222,500)	(\$1,630,000)	(\$1,600,000)	(\$1,400,000)	(\$1,330,000)

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
000-Nonspecified Area Total	\$1,885,782	\$2,196,620	\$1,469,015	\$2,611,799	\$1,738,063	\$1,123,645	\$1,284,633	\$1,393,880
112-Lincoln Marsh								
4-Revenues	\$156,752	\$146,725	\$183,068	\$142,680	\$164,822	\$188,545	\$192,316	\$196,162
5-Expenses	(\$353,887)	(\$378,369)	(\$457,165)	(\$329,589)	(\$435,865)	(\$471,027)	(\$480,626)	(\$491,476)
7-Capital			\$0		\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0	\$0
112-Lincoln Marsh Total	(\$197,135)	(\$231,644)	(\$274,097)	(\$186,910)	(\$271,042)	(\$282,482)	(\$288,310)	(\$295,314)
200-Recreation Dept. Area								
4-Revenues	\$1,761	\$1,763	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$235,594)	(\$292,913)	(\$346,437)	(\$262,159)	(\$346,396)	(\$371,808)	(\$379,058)	(\$389,258)
7-Capital			\$0		\$0	\$0	\$0	\$0
200-Recreation Dept. Area Total	(\$233,833)	(\$291,150)	(\$346,437)	(\$262,159)	(\$346,396)	(\$371,808)	(\$379,058)	(\$389,258)
201-Arts and Crafts								
4-Revenues	\$39,957	\$45,491	\$55,361	\$43,697	\$50,592	\$61,381	\$62,609	\$63,861
5-Expenses	(\$26,110)	(\$28,684)	(\$31,060)	(\$24,831)	(\$29,657)	(\$34,812)	(\$35,272)	(\$35,737)
201-Arts and Crafts Total	\$13,847	\$16,807	\$24,301	\$18,866	\$20,935	\$26,569	\$27,337	\$28,123
202-Performing Arts								
4-Revenues	\$141,109	\$172,820	\$168,319	\$132,637	\$167,299	\$181,519	\$185,139	\$188,832
5-Expenses	(\$109,011)	(\$126,554)	(\$133,860)	(\$93,031)	(\$129,461)	(\$141,317)	(\$143,816)	(\$146,598)
7-Capital			\$0		\$0	\$0	\$0	\$0
202-Performing Arts Total	\$32,099	\$46,266	\$34,459	\$39,605	\$37,838	\$40,202	\$41,323	\$42,235
203-Athletic Programs								
4-Revenues	\$866,607	\$868,327	\$911,666	\$733,654	\$859,112	\$912,745	\$931,000	\$949,620
5-Expenses	(\$604,750)	(\$642,256)	(\$661,827)	(\$520,258)	(\$661,365)	(\$680,018)	(\$694,162)	(\$708,720)
7-Capital			\$0		\$0	\$0	\$0	\$0
203-Athletic Programs Total	\$261,858	\$226,071	\$249,839	\$213,396	\$197,747	\$232,727	\$236,837	\$240,900
204-Leagues								
4-Revenues	\$1,960,998	\$2,395,074	\$2,415,500	\$1,748,404	\$2,514,673	\$2,665,950	\$2,719,269	\$2,773,654
5-Expenses	(\$1,548,250)	(\$1,765,490)	(\$1,907,857)	(\$1,397,081)	(\$1,784,660)	(\$1,893,452)	(\$1,932,337)	(\$1,972,022)
7-Capital			\$0		\$0	\$0	\$0	\$0
204-Leagues Total	\$412,748	\$629,585	\$507,643	\$351,323	\$730,013	\$772,498	\$786,932	\$801,632
205-Athletics Dept. Area								
4-Revenues	\$70,042	\$70,707	\$69,500	\$20,220	\$91,400	\$81,400	\$83,028	\$84,689
5-Expenses	(\$275,585)	(\$240,464)	(\$301,328)	(\$204,330)	(\$465,499)	(\$495,879)	(\$506,775)	(\$519,196)
7-Capital			\$0		\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
205-Athletics Dept. Area Total	(\$205,543)	(\$169,757)	(\$231,828)	(\$184,110)	(\$374,099)	(\$414,479)	(\$423,747)	(\$434,507)
206-Outdoor Education			\$0		\$0	\$0	\$0	\$0
207-Camps and Preschool								
4-Revenues	\$949,257	\$1,147,060	\$1,319,092	\$1,073,673	\$1,184,592	\$1,405,665	\$1,457,419	\$1,486,560
5-Expenses	(\$765,909)	(\$780,015)	(\$862,062)	(\$685,346)	(\$800,600)	(\$891,668)	(\$918,325)	(\$932,593)
7-Capital			\$0		\$0	\$0	\$0	\$0
207-Camps and Preschool Total	\$183,348	\$367,045	\$457,030	\$388,327	\$383,991	\$513,997	\$539,094	\$553,967
208-General Interests								
4-Revenues	\$173,385	\$184,935	\$205,751	\$165,315	\$205,019	\$233,259	\$237,924	\$242,683
5-Expenses	(\$150,152)	(\$148,529)	(\$163,362)	(\$126,566)	(\$160,854)	(\$181,420)	(\$185,090)	(\$188,823)
7-Capital			\$0		\$0	\$0	\$0	\$0
208-General Interests Total	\$23,233	\$36,406	\$42,390	\$38,749	\$44,165	\$51,839	\$52,834	\$53,860
209-Special Events								
4-Revenues	\$19,779	\$25,171	\$33,939	\$14,727	\$31,956	\$38,714	\$38,533	\$39,113
5-Expenses	(\$15,625)	(\$20,222)	(\$24,262)	(\$15,934)	(\$23,263)	(\$27,027)	(\$27,431)	(\$27,840)
209-Special Events Total	\$4,153	\$4,949	\$9,677	(\$1,207)	\$8,693	\$11,687	\$11,102	\$11,273
220-Community Center								
4-Revenues	\$41,893	\$54,500	\$43,900	\$33,952	\$43,463	\$44,200	\$44,600	\$45,100
5-Expenses	(\$1,095,991)	(\$1,147,093)	(\$1,343,462)	(\$862,250)	(\$1,226,171)	(\$1,317,238)	(\$1,350,177)	(\$1,386,644)
7-Capital			\$0		\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0	\$0
220-Community Center Total	(\$1,054,099)	(\$1,092,593)	(\$1,299,562)	(\$828,298)	(\$1,182,708)	(\$1,273,038)	(\$1,305,577)	(\$1,341,544)
221-Wheaton Youth Cheerleading								
4-Revenues	\$160,216	\$229,669	\$280,400	\$233,500	\$362,400	\$400,500	\$369,648	\$408,510
5-Expenses	(\$154,634)	(\$218,364)	(\$288,334)	(\$187,266)	(\$354,445)	(\$408,175)	(\$379,901)	(\$417,496)
221-Wheaton Youth Cheerleading Total	\$5,581	\$11,304	(\$7,934)	\$46,234	\$7,955	(\$7,675)	(\$10,253)	(\$8,986)
222-Wheaton Youth Football								
4-Revenues	\$282,084	\$305,378	\$329,500	\$181,476	\$331,000	\$341,000	\$347,820	\$354,776
5-Expenses	(\$251,498)	(\$285,216)	(\$334,854)	(\$267,103)	(\$323,945)	(\$333,735)	(\$340,701)	(\$347,802)
7-Capital			\$0		\$0	\$0	\$0	\$0
222-Wheaton Youth Football Total	\$30,586	\$20,162	(\$5,354)	(\$85,627)	\$7,055	\$7,265	\$7,119	\$6,975
223-Youth Baseball/Softball								
4-Revenues	\$325,940	\$265,626	\$397,300	\$258,574	\$276,438	\$309,500	\$315,690	\$322,004
5-Expenses	(\$263,953)	(\$254,607)	(\$394,564)	(\$226,629)	(\$267,391)	(\$306,421)	(\$312,871)	(\$319,446)
7-Capital			\$0		\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
9-Transfers Out			\$0		\$0	\$0	\$0	\$0
223-Youth Baseball/Softball Total	\$61,987	\$11,019	\$2,736	\$31,945	\$9,046	\$3,079	\$2,819	\$2,558
225-Central Athletic Complex								
4-Revenues	\$103,169	\$131,896	\$219,725	\$224,943	\$229,337	\$293,200	\$299,064	\$305,045
5-Expenses	(\$224,172)	(\$246,244)	(\$389,973)	(\$236,798)	(\$337,444)	(\$410,560)	(\$419,474)	(\$428,711)
7-Capital			\$0		\$0	(\$23,000)	\$0	\$0
225-Central Athletic Complex Total	(\$121,003)	(\$114,347)	(\$170,248)	(\$11,854)	(\$108,107)	(\$140,360)	(\$120,410)	(\$123,666)
231-Northside Pool								
4-Revenues	\$360,558	\$381,602	\$352,500	\$177,524	\$363,000	\$378,100	\$385,662	\$393,375
5-Expenses	(\$475,606)	(\$527,611)	(\$681,982)	(\$487,580)	(\$587,169)	(\$634,221)	(\$656,263)	(\$669,400)
7-Capital			\$0		\$0	\$0	\$0	\$0
231-Northside Pool Total	(\$115,047)	(\$146,010)	(\$329,482)	(\$310,055)	(\$224,169)	(\$256,121)	(\$270,601)	(\$276,025)
232-Rice Pool								
4-Revenues	\$817,842	\$885,764	\$856,000	\$1,051,935	\$865,050	\$884,000	\$901,680	\$919,714
5-Expenses	(\$1,018,454)	(\$1,100,953)	(\$1,347,176)	(\$1,119,284)	(\$1,172,431)	(\$1,252,827)	(\$1,276,052)	(\$1,300,859)
7-Capital			\$0		\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0	\$0
232-Rice Pool Total	(\$200,612)	(\$215,188)	(\$491,176)	(\$67,349)	(\$307,381)	(\$368,827)	(\$374,372)	(\$381,145)
234-Blanchard Building								
4-Revenues	\$800	\$0	\$0	\$800	\$0	\$0	\$0	\$0
5-Expenses	(\$20,230)	(\$30,468)	(\$57,210)	(\$25,329)	(\$48,251)	(\$52,143)	(\$53,382)	(\$54,679)
234-Blanchard Building Total	(\$19,430)	(\$30,468)	(\$57,210)	(\$24,529)	(\$48,251)	(\$52,143)	(\$53,382)	(\$54,679)
302-Parks Plus Fitness Center								
4-Revenues	\$508,386	\$649,629	\$594,000	\$464,158	\$696,500	\$733,000	\$747,660	\$762,613
5-Expenses	(\$503,594)	(\$505,843)	(\$553,588)	(\$372,280)	(\$553,155)	(\$587,597)	(\$599,131)	(\$612,787)
7-Capital			\$0		\$0	\$0	\$0	\$0
302-Parks Plus Fitness Center Total	\$4,792	\$143,786	\$40,412	\$91,879	\$143,345	\$145,403	\$148,529	\$149,826
303-Clocktower Com. and Mini Golf								
4-Revenues	\$37,712	\$36,234	\$40,000	\$30,434	\$41,000	\$46,500	\$47,430	\$48,379
5-Expenses	(\$31,014)	(\$35,592)	(\$48,599)	(\$33,714)	(\$42,228)	(\$46,851)	(\$47,732)	(\$48,832)
7-Capital			\$0		\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0	\$0
303-Clocktower Com. and Mini Golf	\$6,698	\$643	(\$8,599)	(\$3,279)	(\$1,228)	(\$351)	(\$302)	(\$454)
304-Mary Lubko Center								
4-Revenues	\$211,482	\$181,663	\$241,255	\$153,415	\$178,550	\$267,313	\$273,090	\$278,476

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
5-Expenses	(\$372,975)	(\$383,735)	(\$431,815)	(\$269,753)	(\$351,470)	(\$427,198)	(\$434,649)	(\$444,204)
7-Capital			\$0		\$0	\$0	\$0	\$0
304-Mary Lubko Center Total	(\$161,494)	(\$202,072)	(\$190,560)	(\$116,338)	(\$172,920)	(\$159,886)	(\$161,559)	(\$165,728)
305-Adult Education								
4-Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital			\$0		\$0	\$0	\$0	\$0
305-Adult Education Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
415-Marketing								
4-Revenues	\$8,850	\$15,800	\$9,000	\$9,450	\$7,500	\$11,000	\$11,000	\$11,000
5-Expenses	(\$288,746)	(\$296,028)	(\$422,135)	(\$284,394)	(\$395,648)	(\$444,633)	(\$455,363)	(\$467,334)
7-Capital			\$0		\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0	\$0
415-Marketing Total	(\$279,896)	(\$280,228)	(\$413,135)	(\$274,944)	(\$388,148)	(\$433,633)	(\$444,363)	(\$456,334)
416-Special Events								
4-Revenues	\$174,450	\$192,981	\$182,000	\$161,472	\$160,972	\$205,000	\$209,100	\$213,282
5-Expenses	(\$139,209)	(\$167,491)	(\$209,625)	(\$184,130)	(\$166,224)	(\$198,810)	(\$201,426)	(\$204,059)
416-Special Events Total	\$35,240	\$25,490	(\$27,625)	(\$22,658)	(\$5,252)	\$6,190	\$7,674	\$9,223
815-Graf Park								
4-Revenues	\$480	\$2,090	\$500	\$1,070	\$500	\$500	\$510	\$520
815-Graf Park Total	\$480	\$2,090	\$500	\$1,070	\$500	\$500	\$510	\$520
20-Recreation Total	\$374,339	\$964,785	(\$1,015,247)	\$1,453,874	(\$100,355)	(\$825,205)	(\$685,193)	(\$632,667)
21-Special Recreation								
000-Nonspecified Area								
4-Revenues	\$373,875	\$497,957	\$614,450	\$606,064	\$614,450	\$803,500	\$803,800	\$804,200
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital	(\$350,240)	(\$512,425)	(\$656,950)	(\$329,593)	(\$656,950)	(\$846,000)	(\$846,000)	(\$826,000)
000-Nonspecified Area Total	\$23,635	(\$14,468)	(\$42,500)	\$276,471	(\$42,500)	(\$42,500)	(\$42,200)	(\$21,800)
21-Special Recreation Total	\$23,635	(\$14,468)	(\$42,500)	\$276,471	(\$42,500)	(\$42,500)	(\$42,200)	(\$21,800)
22-Cosley Zoo								
000-Nonspecified Area								
4-Revenues	\$1,969,393	\$1,924,931	\$2,015,080	\$1,880,353	\$2,018,680	\$2,043,553	\$2,106,303	\$2,124,028
5-Expenses	(\$1,867,448)	(\$1,841,817)	(\$2,092,743)	(\$1,484,711)	(\$1,987,198)	(\$2,156,995)	(\$2,203,171)	(\$2,261,345)
7-Capital			\$0		\$0	\$0	\$0	\$0
9-Transfers Out	(\$100,000)	(\$505,000)	(\$68,900)	(\$51,675)	(\$68,900)	(\$256,000)	(\$115,000)	(\$92,500)

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
000-Nonspecified Area Total	\$1,945	(\$421,885)	(\$146,563)	\$343,967	(\$37,418)	(\$369,442)	(\$211,868)	(\$229,817)
206-Outdoor Education	\$177,568	\$138,225	\$196,292	\$99,397	\$158,438	\$195,042	\$201,775	\$207,825
415-Marketing								
4-Revenues			\$0		\$0	\$0	\$0	\$0
5-Expenses	(\$48,504)	(\$46,752)	(\$54,533)	(\$40,029)	(\$52,033)	(\$55,995)	(\$57,310)	(\$58,605)
7-Capital			\$0		\$0	\$0	\$0	\$0
415-Marketing Total	(\$48,504)	(\$46,752)	(\$54,533)	(\$40,029)	(\$52,033)	(\$55,995)	(\$57,310)	(\$58,605)
813-Cosley Zoo								
4-Revenues			\$0		\$0	\$0	\$0	\$0
813-Cosley Zoo Total			\$0		\$0	\$0	\$0	\$0
22-Cosley Zoo Total	\$131,009	(\$330,412)	(\$4,804)	\$403,335	\$68,988	(\$230,396)	(\$67,403)	(\$80,596)
23-Liability								
000-Nonspecified Area								
4-Revenues	\$687,635	\$891,295	\$756,937	\$782,318	\$797,194	\$999,400	\$1,034,026	\$1,078,722
5-Expenses	(\$640,675)	(\$755,790)	(\$834,168)	(\$549,481)	(\$832,035)	(\$967,103)	(\$1,001,541)	(\$1,037,932)
7-Capital			\$0		\$0	\$0	\$0	\$0
000-Nonspecified Area Total	\$46,960	\$135,505	(\$77,231)	\$232,837	(\$34,841)	\$32,297	\$32,485	\$40,790
23-Liability Total	\$46,960	\$135,505	(\$77,231)	\$232,837	(\$34,841)	\$32,297	\$32,485	\$40,790
24-Audit								
000-Nonspecified Area								
4-Revenues	\$15,734	\$39,558	\$36,146	\$37,385	\$36,846	\$18,741	\$39,238	\$47,443
5-Expenses	(\$27,700)	(\$30,770)	(\$43,800)	(\$26,570)	(\$31,570)	(\$40,600)	(\$39,040)	(\$43,990)
000-Nonspecified Area Total	(\$11,966)	\$8,788	(\$7,654)	\$10,815	\$5,276	(\$21,859)	\$198	\$3,454
24-Audit Total	(\$11,966)	\$8,788	(\$7,654)	\$10,815	\$5,276	(\$21,859)	\$198	\$3,454
25-FICA								
000-Nonspecified Area								
4-Revenues	\$590,778	\$798,929	\$848,427	\$870,111	\$897,777	\$743,231	\$878,872	\$900,625
5-Expenses	(\$397,820)	(\$387,729)	(\$818,658)	(\$651,186)	(\$811,152)	(\$845,784)	(\$867,878)	(\$889,657)
000-Nonspecified Area Total	\$192,958	\$411,199	\$29,769	\$218,925	\$86,625	(\$102,553)	\$10,994	\$10,968
213-Recr Pension Area								
5-Expenses	(\$249,629)	(\$283,047)	\$0	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$249,629)	(\$283,047)	\$0	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo								
5-Expenses	(\$87,421)	(\$99,752)	\$0	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$87,421)	(\$99,752)	\$0	\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
25-FICA Total	(\$144,091)	\$28,401	\$29,769	\$218,925	\$86,625	(\$102,553)	\$10,994	\$10,968
26-IMRF								
000-Nonspecified Area								
4-Revenues	\$299,760	\$600,358	\$620,151	\$624,940	\$650,501	\$587,714	\$655,882	\$687,078
5-Expenses	(\$219,057)	(\$251,711)	(\$635,348)	(\$451,263)	(\$604,738)	(\$677,298)	(\$663,328)	(\$678,816)
000-Nonspecified Area Total	\$80,703	\$348,647	(\$15,197)	\$173,677	\$45,763	(\$89,584)	(\$7,446)	\$8,262
213-Recr Pension Area								
5-Expenses	(\$208,829)	(\$263,032)	\$0	\$0	\$0	\$0	\$0	\$0
213-Recr Pension Area Total	(\$208,829)	(\$263,032)	\$0	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo								
5-Expenses	(\$43,414)	(\$60,188)	\$0	\$0	\$0	\$0	\$0	\$0
813-Cosley Zoo Total	(\$43,414)	(\$60,188)	\$0	\$0	\$0	\$0	\$0	\$0
26-IMRF Total	(\$171,540)	\$25,427	(\$15,197)	\$173,677	\$45,763	(\$89,584)	(\$7,446)	\$8,262
30-Debt Service								
000-Nonspecified Area								
4-Revenues	\$2,907,086	\$2,995,929	\$2,994,648	\$3,055,921	\$3,044,648	\$3,069,728	\$3,098,030	\$3,130,150
5-Expenses	(\$1,294,332)	(\$1,286,062)	(\$1,554,835)	(\$69,950)	(\$1,531,035)	(\$942,173)	(\$930,045)	(\$929,488)
7-Capital			\$0		\$0	\$0	\$0	\$0
9-Transfers Out	(\$1,632,497)	(\$1,660,142)	(\$2,095,146)	\$0	(\$2,095,146)	(\$2,130,435)	(\$2,179,862)	(\$2,218,100)
000-Nonspecified Area Total	(\$19,744)	\$49,725	(\$655,333)	\$2,985,971	(\$581,533)	(\$2,880)	(\$11,877)	(\$17,438)
30-Debt Service Total	(\$19,744)	\$49,725	(\$655,333)	\$2,985,971	(\$581,533)	(\$2,880)	(\$11,877)	(\$17,438)
40-Capital Projects								
000-Nonspecified Area								
4-Revenues	\$8,087,667	\$6,913,821	\$5,456,270	\$2,237,030	\$5,299,651	\$6,140,935	\$6,266,862	\$4,546,600
5-Expenses	(\$571,652)	(\$580,954)	(\$666,623)	(\$348,619)	(\$583,917)	(\$726,482)	(\$727,556)	(\$738,558)
7-Capital	(\$325,861)	(\$140,045)	(\$882,306)	(\$86,128)	(\$76,000)	(\$595,000)	(\$440,000)	(\$405,000)
9-Transfers Out	(\$81,200)	(\$70,950)	(\$60,325)	(\$60,325)	(\$60,325)	(\$42,450)	(\$23,700)	(\$8,100)
000-Nonspecified Area Total	\$7,108,954	\$6,121,871	\$3,847,016	\$1,741,957	\$4,579,409	\$4,777,003	\$5,075,606	\$3,394,942
112-Lincoln Marsh								
5-Expenses			\$0		\$0	\$0	\$0	\$0
112-Lincoln Marsh Total			\$0		\$0	\$0	\$0	\$0
186-Overpass Construction Project								
4-Revenues			\$0		\$0	\$0	\$0	\$0
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital			\$0		\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
186-Overpass Construction Project Total			\$0		\$0	\$0	\$0	\$0
187-Central Athletic Complex								
4-Revenues			\$0		\$0	\$0	\$0	\$0
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital	(\$173,879)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
187-Central Athletic Complex Total	(\$173,879)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
188-Play for All Project								
4-Revenues			\$0		\$0	\$75,000	\$0	\$0
5-Expenses	(\$13,166)	(\$5,100)	\$0	\$0	\$0	(\$15,000)	\$0	\$0
7-Capital	(\$621,721)	(\$25,775)	\$0	(\$9,878)	\$0	(\$75,000)	\$0	\$0
188-Play for All Project Total	(\$634,887)	(\$30,875)	\$0	(\$9,878)	\$0	(\$15,000)	\$0	\$0
805-Atten								
5-Expenses	\$0	(\$18,700)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$50,000)	\$0	(\$465,283)	(\$250,091)	(\$495,550)	(\$1,000,000)	(\$990,000)	\$0
805-Atten Total	(\$50,000)	(\$18,700)	(\$465,283)	(\$250,091)	(\$495,550)	(\$1,000,000)	(\$990,000)	\$0
806-Briarpatch								
5-Expenses	(\$1,125)	(\$9,991)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital	(\$681,388)	(\$26,504)	(\$80,000)	(\$92,673)	(\$92,000)	\$0	\$0	\$0
806-Briarpatch Total	(\$682,513)	(\$36,495)	(\$80,000)	(\$92,673)	(\$92,000)	\$0	\$0	\$0
809-Brighton								
7-Capital			\$0		\$0	(\$144,000)	\$0	\$0
809-Brighton Total			\$0		\$0	(\$144,000)	\$0	\$0
811-Manchester								
5-Expenses	(\$340)	(\$8,280)	(\$25,000)	\$0	\$0	(\$25,000)	\$0	\$0
7-Capital	\$0	\$0	\$0	\$0	\$0	(\$1,020,000)	\$0	\$0
811-Manchester Total	(\$340)	(\$8,280)	(\$25,000)	\$0	\$0	(\$1,045,000)	\$0	\$0
812-Central Park and.Athletic Ctr.								
4-Revenues			\$0		\$0	\$0	\$0	\$0
5-Expenses	\$0	(\$9,991)	(\$28,495)	(\$3,495)	\$0	(\$43,000)	\$0	\$0
7-Capital	(\$123,598)	(\$255,089)	(\$409,242)	(\$24,133)	(\$167,000)	(\$568,000)	\$0	\$0
812-Central Park and.Athletic Ctr. To	(\$123,598)	(\$265,080)	(\$437,737)	(\$27,628)	(\$167,000)	(\$611,000)	\$0	\$0
813-Cosley Zoo								
4-Revenues	\$25,000	\$1,030,000	\$1,093,900	\$76,675	\$193,900	\$356,000	\$3,615,000	\$3,592,500
5-Expenses	(\$41,300)	(\$17,134)	(\$50,000)	(\$9,134)	(\$10,000)	(\$80,000)	\$0	(\$3,000)
7-Capital	(\$1,491,741)	(\$1,780,372)	(\$1,161,980)	(\$89,879)	(\$149,250)	(\$150,000)	(\$3,500,000)	(\$3,520,000)

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
813-Cosley Zoo Total	(\$1,508,041)	(\$767,507)	(\$118,080)	(\$22,337)	\$34,650	\$126,000	\$115,000	\$69,500
815-Graf Park								
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital	\$0	(\$46,000)	(\$955,000)	(\$868,940)	(\$903,032)	(\$150,000)	(\$865,000)	(\$650,000)
815-Graf Park Total	\$0	(\$46,000)	(\$955,000)	(\$868,940)	(\$903,032)	(\$150,000)	(\$865,000)	(\$650,000)
816-Hawthorne Junction	(\$40,000)	(\$118,225)	\$0	\$0	\$0	\$0	\$0	\$0
817-Herrick			\$0		\$0	(\$80,000)	\$0	\$0
818-Hoffman Park								
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
818-Hoffman Park Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
819-Hurley Gardens								
5-Expenses	(\$5,787)	(\$3,306)	\$0	\$0	\$0	\$0	\$0	\$0
7-Capital			(\$27,800)		\$0	(\$30,000)	\$0	\$0
819-Hurley Gardens Total	(\$5,787)	(\$3,306)	(\$27,800)	\$0	\$0	(\$30,000)	\$0	\$0
820-Kelly Park								
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital			\$0		\$0	(\$100,000)	\$0	\$0
820-Kelly Park Total			\$0		\$0	(\$100,000)	\$0	\$0
821-Briar Knoll			\$0		\$0	\$0	\$0	\$0
822-Lincoln Marsh								
4-Revenues			\$6,450		\$6,450	\$0	\$0	\$0
5-Expenses	(\$22,063)	(\$154,794)	(\$50,450)	(\$15,313)	(\$5,450)	(\$14,000)	(\$14,000)	(\$14,000)
7-Capital	(\$1,300)	(\$172,124)	\$0	\$0	\$0	\$0	\$0	\$0
822-Lincoln Marsh Total	(\$23,363)	(\$326,919)	(\$44,000)	(\$15,313)	\$1,000	(\$14,000)	(\$14,000)	(\$14,000)
825-Memorial Park								
4-Revenues	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
5-Expenses	(\$14,717)	\$0	(\$3,326)	(\$3,326)	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$138,220)	\$0	\$0	\$0	\$0	\$0	\$0
825-Memorial Park Total	(\$5,717)	(\$129,220)	\$5,674	\$5,674	\$9,000	\$9,000	\$9,000	\$9,000
826-Northside Park								
5-Expenses	(\$38,955)	(\$9,991)	\$0	\$0	\$0	(\$30,000)	\$0	\$0
7-Capital	(\$218,287)	(\$27,280)	(\$1,095,000)	(\$636,689)	(\$988,000)	(\$305,000)	(\$198,000)	\$0
826-Northside Park Total	(\$257,242)	(\$37,271)	(\$1,095,000)	(\$636,689)	(\$988,000)	(\$335,000)	(\$198,000)	\$0
827-Presidents Park								

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
7-Capital			\$0		\$0	\$0	\$0	\$0
827-Presidents Park Total			\$0		\$0	\$0	\$0	\$0
828-Rathje								
5-Expenses	(\$18,640)	(\$13,649)	\$0	\$0	\$0	(\$7,500)	\$0	\$0
7-Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
828-Rathje Total	(\$18,640)	(\$13,649)	\$0	\$0	\$0	(\$7,500)	\$0	\$0
829-Hull								
7-Capital			\$0		\$0	\$0	\$0	\$0
829-Hull Total			\$0		\$0	\$0	\$0	\$0
835-Seven Gables								
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital	\$0	(\$48,977)	\$0	(\$1,000)	\$0	(\$1,585,000)	\$0	\$0
835-Seven Gables Total	\$0	(\$48,977)	\$0	(\$1,000)	\$0	(\$1,585,000)	\$0	\$0
836-Prairie Path Park								
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital	\$0	(\$82,098)	(\$80,000)	(\$27,674)	(\$80,000)	\$0	\$0	\$0
836-Prairie Path Park Total	\$0	(\$82,098)	(\$80,000)	(\$27,674)	(\$80,000)	\$0	\$0	\$0
837-Sunnyside	(\$4,560)	(\$103,120)	\$0	\$0	\$0	\$0	\$0	\$0
838-Triangle Park								
5-Expenses			\$0		\$0	\$0	\$0	(\$10,000)
7-Capital	\$0	(\$62,381)	(\$11,270)	(\$11,270)	\$0	\$0	\$0	\$0
838-Triangle Park Total	\$0	(\$62,381)	(\$11,270)	(\$11,270)	\$0	\$0	\$0	(\$10,000)
839-WW Stevens								
5-Expenses			\$0		\$0	\$0	(\$25,000)	\$0
7-Capital			\$0		\$0	\$0	\$0	(\$220,000)
839-WW Stevens Total			\$0		\$0	\$0	(\$25,000)	(\$220,000)
844-Arrowhead Golf Club			\$0		\$0	\$0	\$0	\$0
845-Scottsdale Park			\$0		\$0	\$0	\$0	(\$72,000)
846-CC and Rice								
4-Revenues			\$0		\$0	\$0	\$0	\$0
5-Expenses	(\$62,801)	(\$3,186)	(\$5,000)	\$0	\$0	(\$32,000)	\$0	\$0
7-Capital	(\$2,457,550)	(\$405,157)	(\$4,920,000)	(\$3,263,150)	(\$3,945,000)	(\$1,380,000)	(\$3,500,000)	(\$1,007,000)
846-CC and Rice Total	(\$2,520,351)	(\$408,343)	(\$4,925,000)	(\$3,263,150)	(\$3,945,000)	(\$1,412,000)	(\$3,500,000)	(\$1,007,000)
849-Toohey Park								
5-Expenses	(\$33,537)	(\$12,123)	\$0	\$0	\$0	\$0	\$0	\$0

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
7-Capital	\$0	\$0	(\$640,000)	\$0	\$0	(\$875,000)	(\$650,000)	\$0
849-Toohey Park Total	(\$33,537)	(\$12,123)	(\$640,000)	\$0	\$0	(\$875,000)	(\$650,000)	\$0
850-Hillside Tot Lot	\$0	\$0	(\$120,000)	(\$825)	\$0	(\$132,000)	\$0	\$0
851-Firefighters' Park			\$0		\$0	\$0	\$0	\$0
852-Clocktower	\$0	(\$1,400)	(\$30,000)	\$0	\$0	(\$170,000)	(\$10,000)	\$0
853-Danada								
4-Revenues			\$0		\$0	\$0	\$0	\$0
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital	\$0	\$0	(\$495,000)	(\$35,480)	(\$60,000)	(\$80,000)	(\$1,675,000)	\$0
853-Danada Total	\$0	\$0	(\$495,000)	(\$35,480)	(\$60,000)	(\$80,000)	(\$1,675,000)	\$0
854-Historical Museum								
4-Revenues	\$750,000	\$44,459	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses	(\$750,000)	(\$45,383)	(\$6,339)	(\$6,339)	\$0	\$0	\$0	\$0
7-Capital	(\$31,470)	(\$43,530)	(\$126,774)	\$0	\$0	(\$25,000)	\$0	\$0
854-Historical Museum Total	(\$31,470)	(\$44,454)	(\$133,113)	(\$6,339)	\$0	(\$25,000)	\$0	\$0
855-Central Athletic Complex			\$0		\$0	\$0	\$0	\$0
856-Prairie Ave Building								
5-Expenses	(\$330)	(\$4,975)	\$0	(\$630)	\$0	\$0	\$0	\$0
7-Capital	\$0	(\$45,000)	(\$60,000)	(\$50,600)	(\$50,600)	(\$72,000)	\$0	\$0
856-Prairie Ave Building Total	(\$330)	(\$49,975)	(\$60,000)	(\$51,230)	(\$50,600)	(\$72,000)	\$0	\$0
857-Blanchard Building								
5-Expenses			\$0		\$0	\$0	\$0	\$0
7-Capital	(\$39,574)	(\$283,479)	\$0	\$0	\$0	(\$100,000)	\$0	\$0
857-Blanchard Building Total	(\$39,574)	(\$283,479)	\$0	\$0	\$0	(\$100,000)	\$0	\$0
40-Capital Projects Total	\$955,126	\$3,223,997	(\$5,889,593)	(\$3,572,886)	(\$2,157,123)	(\$3,070,497)	(\$2,727,394)	\$1,500,442
60-Golf Fund								
000-Nonspecified Area								
4-Revenues	\$1,024,106	\$1,006,146	\$1,216,200	\$739,739	\$872,000	\$1,606,000	\$1,661,000	\$1,711,000
5-Expenses	(\$5,975,256)	(\$5,864,525)	(\$6,522,300)	(\$4,500,916)	(\$6,194,179)	(\$7,153,147)	(\$7,224,254)	(\$7,347,370)
7-Capital	(\$567,894)	(\$584,961)	(\$3,542,138)	(\$459,045)	(\$3,748,000)	(\$2,536,000)	(\$1,889,000)	(\$444,000)
9-Transfers Out	(\$50,000)	(\$50,000)	(\$78,000)	\$0	\$0	\$0	(\$50,000)	(\$50,000)
000-Nonspecified Area Total	(\$5,569,045)	(\$5,493,341)	(\$8,926,238)	(\$4,220,221)	(\$9,070,179)	(\$8,083,147)	(\$7,502,254)	(\$6,130,370)
415-Marketing								
4-Revenues			\$0		\$0	\$0	\$0	\$0
5-Expenses	(\$171,149)	(\$169,419)	(\$249,507)	(\$135,697)	(\$190,552)	(\$240,843)	(\$245,723)	(\$249,013)

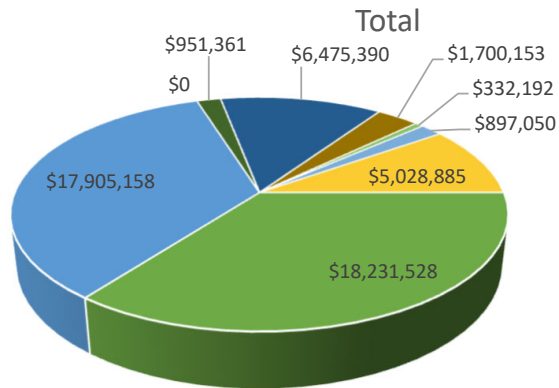
Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
7-Capital			\$0		\$0	\$0	\$0	\$0
415-Marketing Total	(\$171,149)	(\$169,419)	(\$249,507)	(\$135,697)	(\$190,552)	(\$240,843)	(\$245,723)	(\$249,013)
901-Banquet								
4-Revenues	\$2,728,120	\$2,529,591	\$2,660,000	\$1,873,614	\$2,494,000	\$2,630,000	\$2,630,000	\$2,630,000
5-Expenses	(\$959,698)	(\$958,871)	(\$1,093,444)	(\$638,966)	(\$905,742)	(\$827,110)	(\$831,539)	(\$836,093)
7-Capital			\$0		\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0	\$0
901-Banquet Total	\$1,768,422	\$1,570,720	\$1,566,556	\$1,234,648	\$1,588,258	\$1,802,890	\$1,798,461	\$1,793,907
902-Restaurant								
4-Revenues	\$2,412,567	\$2,211,434	\$2,805,000	\$1,698,679	\$2,278,000	\$2,408,000	\$2,408,000	\$2,408,000
5-Expenses	(\$771,369)	(\$779,346)	(\$882,796)	(\$619,119)	(\$832,338)	(\$702,947)	(\$706,364)	(\$709,883)
7-Capital			\$0		\$0	\$0	\$0	\$0
9-Transfers Out			\$0		\$0	\$0	\$0	\$0
902-Restaurant Total	\$1,641,198	\$1,432,088	\$1,922,204	\$1,079,560	\$1,445,662	\$1,705,053	\$1,701,636	\$1,698,117
903-Beverage Cart								
4-Revenues	\$147,944	\$151,052	\$150,000	\$131,239	\$153,000	\$155,000	\$155,000	\$155,000
5-Expenses	(\$48,798)	(\$48,124)	(\$17,885)	(\$44,568)	(\$46,943)	(\$46,944)	(\$46,949)	(\$46,953)
7-Capital			\$0		\$0	\$0	\$0	\$0
903-Beverage Cart Total	\$99,147	\$102,929	\$132,115	\$86,671	\$106,057	\$108,056	\$108,051	\$108,047
904-Halfway House								
4-Revenues	\$306,006	\$299,732	\$690,000	\$233,638	\$295,000	\$300,000	\$300,000	\$300,000
5-Expenses	\$0	(\$131)	(\$118,484)	(\$10)	(\$69)	(\$72)	(\$75)	(\$77)
7-Capital			\$0		\$0	\$0	\$0	\$0
904-Halfway House Total	\$306,006	\$299,601	\$571,516	\$233,628	\$294,931	\$299,929	\$299,925	\$299,923
905-Driving Range								
4-Revenues					\$0	\$475,000	\$475,000	\$475,000
5-Expenses					\$0	(\$140,017)	(\$150,785)	(\$150,787)
905-Driving Range Total					\$0	\$334,984	\$324,215	\$324,213
911-Pro Shop								
4-Revenues	\$214,377	\$216,899	\$218,000	\$198,337	\$224,600	\$231,800	\$240,800	\$250,800
5-Expenses	(\$359,785)	(\$405,836)	(\$419,344)	(\$314,472)	(\$420,574)	(\$447,807)	(\$463,411)	(\$477,788)
911-Pro Shop Total	(\$145,408)	(\$188,938)	(\$201,344)	(\$116,135)	(\$195,974)	(\$216,007)	(\$222,611)	(\$226,988)

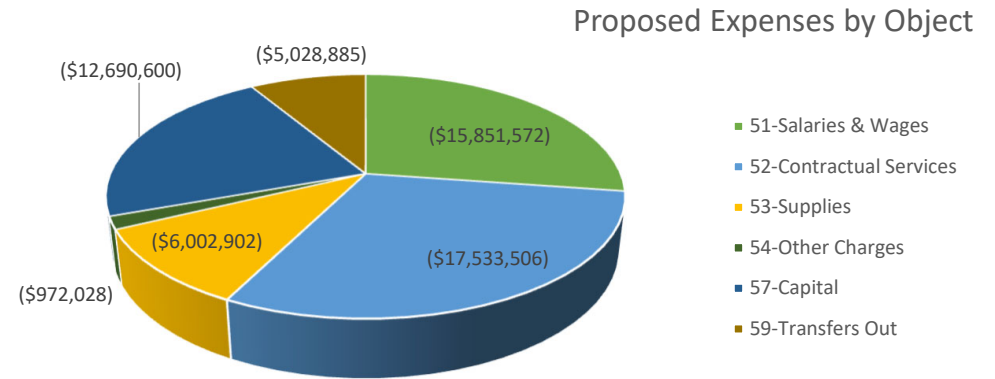
Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
912-Golf Course								
4-Revenues	\$3,301,995	\$3,377,407	\$3,117,000	\$2,959,102	\$3,402,000	\$3,429,000	\$3,502,000	\$3,572,000
5-Expenses	(\$534,213)	(\$527,687)	(\$663,845)	(\$434,620)	(\$546,195)	(\$541,535)	(\$555,174)	(\$570,106)
7-Capital			\$0		\$0	\$0	\$0	\$0
912-Golf Course Total	\$2,767,782	\$2,849,720	\$2,453,155	\$2,524,482	\$2,855,805	\$2,887,465	\$2,946,826	\$3,001,894
60-Golf Fund Total	\$696,954	\$403,360	(\$2,731,545)	\$686,935	(\$3,165,992)	(\$1,401,620)	(\$791,474)	\$619,729
70-Information Technology								
000-Nonspecified Area								
4-Revenues	\$486,445	\$486,600	\$663,094	\$497,371	\$663,144	\$725,834	\$730,353	\$761,145
5-Expenses	(\$486,445)	(\$486,600)	(\$663,294)	(\$483,031)	(\$663,641)	(\$725,934)	(\$730,408)	(\$761,155)
7-Capital	(\$1,234)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
000-Nonspecified Area Total	(\$1,234)	\$0	(\$200)	\$14,340	(\$497)	(\$100)	(\$55)	(\$10)
70-Information Technology Total	(\$1,234)	\$0	(\$200)	\$14,340	(\$497)	(\$100)	(\$55)	(\$10)
75-Health Insurance								
000-Nonspecified Area								
4-Revenues	\$2,069,439	\$2,125,791	\$2,507,438	\$1,869,053	\$2,507,338	\$2,839,357	\$2,923,892	\$3,010,956
5-Expenses	(\$2,069,507)	(\$2,125,804)	(\$2,508,288)	(\$1,974,705)	(\$2,508,288)	(\$2,840,507)	(\$2,925,037)	(\$3,012,132)
000-Nonspecified Area Total	(\$68)	(\$13)	(\$850)	(\$105,652)	(\$950)	(\$1,150)	(\$1,145)	(\$1,176)
75-Health Insurance Total	(\$68)	(\$13)	(\$850)	(\$105,652)	(\$950)	(\$1,150)	(\$1,145)	(\$1,176)
Grand Total	\$2,257,287	\$4,564,912	(\$11,364,933)	\$3,695,698	(\$5,926,587)	(\$6,557,777)	(\$4,717,054)	\$1,062,461

Revenues by Source and Expenditures by Object for All Funds for Budget Year 2027



- 41-Taxes
- 42-Charges for Services
- 43-Debt Proceeds
- 44-Rentals
- 45-Product Sales
- 46-Grants & Donations
- 47-Misc. Income
- 48-Interest Income
- 49-Transfers In



- 51-Salaries & Wages
- 52-Contractual Services
- 53-Supplies
- 54-Other Charges
- 57-Capital
- 59-Transfers Out

REVENUES	2027 Budget
41-Taxes	\$18,231,528
42-Charges for Services	\$17,905,158
43-Debt Proceeds	\$0
44-Rentals	\$951,361
45-Product Sales	\$6,475,390
46-Grants & Donations	\$1,700,153
47-Misc. Income	\$332,192
48-Interest Income	\$897,050
49-Transfers In	\$5,028,885
Grand Total	\$51,521,717

EXPENSES	2027 Budget
51-Salaries & Wages	(\$15,851,572)
52-Contractual Services	(\$17,533,506)
53-Supplies	(\$6,002,902)
54-Other Charges	(\$972,028)
57-Capital	(\$12,690,600)
59-Transfers Out	(\$5,028,885)
Grand Total	(\$58,079,494)

Revenues by Source and Expenditures by Object for all Funds

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues								
41-Taxes	\$16,299,356	\$17,013,361	\$17,560,345	\$17,264,893	\$17,597,045	\$18,231,528	\$18,624,366	\$19,114,933
42-Charges for Services	\$13,813,066	\$14,826,332	\$16,011,461	\$12,680,292	\$15,835,171	\$17,905,158	\$18,304,592	\$18,774,888
43-Debt Proceeds			\$0		\$0	\$0	\$0	\$0
44-Rentals	\$953,583	\$936,146	\$911,190	\$783,982	\$879,616	\$951,361	\$970,372	\$953,634
45-Product Sales	\$6,080,004	\$5,709,286	\$6,773,439	\$4,405,439	\$5,724,374	\$6,475,390	\$6,488,339	\$6,504,428
46-Grants & Donations	\$3,928,237	\$3,842,360	\$2,479,295	\$408,772	\$1,131,349	\$1,700,153	\$5,520,059	\$3,860,604
47-Misc. Income	\$301,648	\$334,472	\$313,637	\$635,088	\$681,028	\$332,192	\$340,735	\$349,515
48-Interest Income	\$1,691,254	\$1,462,228	\$566,150	\$1,110,265	\$1,054,750	\$897,050	\$866,355	\$891,760
49-Transfers In	\$4,784,841	\$4,116,342	\$4,305,221	\$1,614,138	\$4,227,221	\$5,028,885	\$4,468,562	\$4,348,700
4-Revenues Total	\$47,851,988	\$48,240,528	\$48,920,738	\$38,902,869	\$47,130,554	\$51,521,717	\$55,583,381	\$54,798,462
5-Expenses								
51-Salaries & Wages	(\$13,967,400)	(\$14,307,497)	(\$15,584,275)	(\$11,597,075)	(\$14,795,886)	(\$15,851,572)	(\$16,245,076)	(\$16,624,935)
52-Contractual Services	(\$14,358,178)	(\$14,597,465)	(\$17,527,628)	(\$11,328,515)	(\$16,432,214)	(\$17,533,506)	(\$17,855,616)	(\$18,298,520)
53-Supplies	(\$4,437,066)	(\$4,438,615)	(\$5,365,189)	(\$3,395,118)	(\$4,960,237)	(\$6,002,902)	(\$5,730,621)	(\$5,790,595)
54-Other Charges	(\$629,333)	(\$672,801)	(\$1,078,616)	(\$571,996)	(\$847,865)	(\$972,028)	(\$966,559)	(\$980,352)
57-Capital	(\$7,417,883)	(\$5,542,897)	(\$16,424,743)	(\$6,700,328)	(\$11,793,718)	(\$12,690,600)	(\$15,034,000)	(\$7,692,900)
59-Transfers Out	(\$4,784,841)	(\$4,116,342)	(\$4,305,221)	(\$1,614,138)	(\$4,227,221)	(\$5,028,885)	(\$4,468,562)	(\$4,348,700)
5-Expenses Total	(\$45,594,701)	(\$43,675,617)	(\$60,285,671)	(\$35,207,171)	(\$53,057,141)	(\$58,079,494)	(\$60,300,435)	(\$53,736,002)
Grand Total	\$2,257,287	\$4,564,912	(\$11,364,933)	\$3,695,698	(\$5,926,587)	(\$6,557,777)	(\$4,717,054)	\$1,062,461

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

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
4-Revenues								
41-Taxes	\$5,240,867	\$5,139,443	\$5,266,116	\$5,146,545	\$5,266,116	\$5,410,904	\$5,430,456	\$5,572,592
42-Charges for Services	\$312,907	\$329,197	\$323,497	\$377,610	\$412,479	\$461,550	\$474,845	\$488,065
43-Debt Proceeds			\$0		\$0	\$0	\$0	\$0
44-Rentals	\$51,504	\$39,012	\$19,805	\$23,346	\$26,255	\$27,500	\$28,955	\$31,518
45-Product Sales	\$76,103	\$82,374	\$55,200	\$64,015	\$79,200	\$81,150	\$82,988	\$84,708
46-Grants & Donations	\$174,903	\$178,689	\$189,745	\$137,992	\$188,945	\$221,843	\$201,728	\$207,252
47-Misc. Income	\$23,787	\$41,416	\$8,500	\$80,855	\$81,000	\$15,000	\$15,000	\$15,000
48-Interest Income	\$276,721	\$205,382	\$100,000	\$159,252	\$150,000	\$150,000	\$104,000	\$108,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$6,156,792	\$6,015,513	\$5,962,863	\$5,989,615	\$6,203,995	\$6,367,947	\$6,337,972	\$6,507,135
5-Expenses								
51-Salaries & Wages	(\$2,726,135)	(\$2,872,865)	(\$3,227,564)	(\$2,493,150)	(\$3,021,983)	(\$2,796,188)	(\$2,865,267)	(\$2,934,833)
52-Contractual Services	(\$1,347,128)	(\$1,477,020)	(\$1,871,749)	(\$1,372,335)	(\$1,769,092)	(\$1,871,092)	(\$1,874,863)	(\$1,918,825)
53-Supplies	(\$431,792)	(\$458,562)	(\$588,137)	(\$343,209)	(\$509,844)	(\$608,758)	(\$605,096)	(\$609,132)
54-Other Charges	(\$131,685)	(\$160,305)	(\$237,110)	(\$120,945)	(\$197,337)	(\$249,041)	(\$238,289)	(\$245,942)
57-Capital	(\$242,146)	(\$646,695)	(\$620,000)	(\$463,280)	(\$382,336)	(\$644,600)	(\$481,000)	(\$515,900)
59-Transfers Out	(\$900,000)	(\$330,250)	(\$372,850)	(\$279,638)	(\$372,850)	(\$1,000,000)	(\$700,000)	(\$650,000)
5-Expenses Total	(\$5,778,886)	(\$5,945,697)	(\$6,917,410)	(\$5,072,558)	(\$6,253,442)	(\$7,169,678)	(\$6,764,516)	(\$6,874,631)
10-General Total	\$377,906	\$69,816	(\$954,547)	\$917,057	(\$49,447)	(\$801,731)	(\$426,544)	(\$367,496)
20-Recreation								
4-Revenues								
41-Taxes	\$5,191,294	\$5,095,254	\$5,216,865	\$5,100,416	\$5,216,865	\$5,364,007	\$5,383,559	\$5,525,695
42-Charges for Services	\$7,075,043	\$8,015,063	\$8,573,036	\$6,717,098	\$8,455,473	\$9,303,975	\$9,474,203	\$9,694,602
44-Rentals	\$162,683	\$170,573	\$136,361	\$151,515	\$160,861	\$163,861	\$166,417	\$169,116
45-Product Sales	\$191,302	\$214,414	\$194,139	\$200,935	\$203,219	\$210,415	\$214,501	\$218,845
46-Grants & Donations	\$16,107	\$21,350	\$16,100	\$7,764	\$19,639	\$20,100	\$20,100	\$20,100
47-Misc. Income	\$35,702	\$46,583	\$24,000	\$31,499	\$30,384	\$24,000	\$24,330	\$24,667
48-Interest Income	\$418,260	\$356,428	\$100,000	\$219,992	\$200,000	\$200,000	\$202,000	\$210,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$13,090,392	\$13,919,665	\$14,260,501	\$12,429,221	\$14,286,440	\$15,286,358	\$15,485,111	\$15,863,024

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

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
5-Expenses								
51-Salaries & Wages	(\$5,352,836)	(\$5,603,202)	(\$5,980,636)	(\$4,749,135)	(\$5,794,837)	(\$6,637,007)	(\$6,807,794)	(\$6,971,892)
52-Contractual Services	(\$4,145,339)	(\$4,515,196)	(\$5,597,051)	(\$3,809,956)	(\$5,071,476)	(\$5,749,594)	(\$5,883,288)	(\$6,021,541)
53-Supplies	(\$990,284)	(\$1,115,155)	(\$1,626,922)	(\$1,014,223)	(\$1,621,852)	(\$1,778,031)	(\$1,766,363)	(\$1,821,258)
54-Other Charges	(\$206,451)	(\$221,328)	(\$395,139)	(\$179,532)	(\$268,630)	(\$308,931)	(\$312,859)	(\$318,000)
57-Capital			(\$46,000)		\$0	(\$38,000)	\$0	(\$33,000)
59-Transfers Out	(\$2,021,144)	(\$1,500,000)	(\$1,630,000)	(\$1,222,500)	(\$1,630,000)	(\$1,600,000)	(\$1,400,000)	(\$1,330,000)
5-Expenses Total	(\$12,716,053)	(\$12,954,880)	(\$15,275,748)	(\$10,975,346)	(\$14,386,795)	(\$16,111,563)	(\$16,170,304)	(\$16,495,691)
20-Recreation Total	\$374,339	\$964,785	(\$1,015,247)	\$1,453,874	(\$100,355)	(\$825,205)	(\$685,193)	(\$632,667)
21-Special Recreation								
4-Revenues								
41-Taxes	\$353,304	\$478,457	\$606,950	\$599,660	\$606,950	\$796,000	\$796,000	\$796,000
47-Misc. Income			\$0		\$0	\$0	\$0	\$0
48-Interest Income	\$20,571	\$19,500	\$7,500	\$6,404	\$7,500	\$7,500	\$7,800	\$8,200
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$373,875	\$497,957	\$614,450	\$606,064	\$614,450	\$803,500	\$803,800	\$804,200
5-Expenses								
51-Salaries & Wages			\$0		\$0	\$0	\$0	\$0
52-Contractual Services			\$0		\$0	\$0	\$0	\$0
53-Supplies			\$0		\$0	\$0	\$0	\$0
57-Capital	(\$350,240)	(\$512,425)	(\$656,950)	(\$329,593)	(\$656,950)	(\$846,000)	(\$846,000)	(\$826,000)
5-Expenses Total	(\$350,240)	(\$512,425)	(\$656,950)	(\$329,593)	(\$656,950)	(\$846,000)	(\$846,000)	(\$826,000)
21-Special Recreation Total	\$23,635	(\$14,468)	(\$42,500)	\$276,471	(\$42,500)	(\$42,500)	(\$42,200)	(\$21,800)
22-Cosley Zoo								
4-Revenues								
41-Taxes	\$1,276,454	\$1,280,027	\$1,307,980	\$1,288,281	\$1,307,980	\$1,354,053	\$1,403,803	\$1,458,528
42-Charges for Services	\$609,175	\$537,564	\$667,334	\$430,369	\$598,825	\$639,084	\$655,659	\$672,429
44-Rentals	\$59,325	\$55,562	\$70,000	\$56,121	\$57,500	\$70,000	\$72,000	\$74,000
45-Product Sales	\$1,593	\$360	\$1,100	\$1,050	\$955	\$825	\$850	\$876
46-Grants & Donations	\$126,904	\$108,791	\$162,250	\$135,927	\$163,660	\$174,210	\$174,231	\$124,252
47-Misc. Income	\$941	\$1,515	\$600	\$1,213	\$1,700	\$1,000	\$1,000	\$1,000

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

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
48-Interest Income	\$92,879	\$95,573	\$25,000	\$70,860	\$70,000	\$25,000	\$26,000	\$27,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$2,167,271	\$2,079,392	\$2,234,264	\$1,983,819	\$2,200,620	\$2,264,172	\$2,333,543	\$2,358,085
5-Expenses								
51-Salaries & Wages	(\$1,252,988)	(\$1,308,384)	(\$1,375,013)	(\$1,022,014)	(\$1,327,968)	(\$1,424,353)	(\$1,467,345)	(\$1,511,626)
52-Contractual Services	(\$459,117)	(\$367,254)	(\$481,495)	(\$328,922)	(\$439,012)	(\$490,974)	(\$504,645)	(\$518,238)
53-Supplies	(\$170,723)	(\$176,745)	(\$225,257)	(\$128,788)	(\$216,803)	(\$238,684)	(\$229,216)	(\$231,754)
54-Other Charges	(\$53,434)	(\$52,421)	(\$88,402)	(\$49,085)	(\$78,949)	(\$84,557)	(\$84,740)	(\$84,563)
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out	(\$100,000)	(\$505,000)	(\$68,900)	(\$51,675)	(\$68,900)	(\$256,000)	(\$115,000)	(\$92,500)
5-Expenses Total	(\$2,036,262)	(\$2,409,804)	(\$2,239,068)	(\$1,580,484)	(\$2,131,632)	(\$2,494,567)	(\$2,400,946)	(\$2,438,681)
22-Cosley Zoo Total	\$131,009	(\$330,412)	(\$4,804)	\$403,335	\$68,988	(\$230,396)	(\$67,403)	(\$80,596)
23-Liability								
4-Revenues								
41-Taxes	\$661,021	\$832,639	\$746,887	\$731,455	\$746,887	\$974,100	\$1,008,726	\$1,053,422
46-Grants & Donations			\$0		\$0	\$0	\$0	\$0
47-Misc. Income	\$319	\$6,739	\$50	\$307	\$307	\$300	\$300	\$300
48-Interest Income	\$26,295	\$51,917	\$10,000	\$50,556	\$50,000	\$25,000	\$25,000	\$25,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$687,635	\$891,295	\$756,937	\$782,318	\$797,194	\$999,400	\$1,034,026	\$1,078,722
5-Expenses								
51-Salaries & Wages			\$0		\$0	\$0	\$0	\$0
52-Contractual Services	(\$611,385)	(\$701,702)	(\$784,168)	(\$530,311)	(\$782,035)	(\$840,353)	(\$874,791)	(\$911,182)
53-Supplies	(\$29,290)	(\$54,088)	(\$50,000)	(\$19,170)	(\$50,000)	(\$126,750)	(\$126,750)	(\$126,750)
54-Other Charges			\$0		\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$640,675)	(\$755,790)	(\$834,168)	(\$549,481)	(\$832,035)	(\$967,103)	(\$1,001,541)	(\$1,037,932)
23-Liability Total	\$46,960	\$135,505	(\$77,231)	\$232,837	(\$34,841)	\$32,297	\$32,485	\$40,790

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

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
24-Audit								
4-Revenues								
41-Taxes	\$14,246	\$37,282	\$35,646	\$36,243	\$35,646	\$18,241	\$38,738	\$46,943
47-Misc. Income			\$0		\$0	\$0	\$0	\$0
48-Interest Income	\$1,488	\$2,276	\$500	\$1,142	\$1,200	\$500	\$500	\$500
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$15,734	\$39,558	\$36,146	\$37,385	\$36,846	\$18,741	\$39,238	\$47,443
5-Expenses								
51-Salaries & Wages			\$0		\$0	\$0	\$0	\$0
52-Contractual Services	(\$27,700)	(\$30,770)	(\$43,800)	(\$26,570)	(\$31,570)	(\$40,600)	(\$39,040)	(\$43,990)
53-Supplies			\$0		\$0	\$0	\$0	\$0
54-Other Charges			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$27,700)	(\$30,770)	(\$43,800)	(\$26,570)	(\$31,570)	(\$40,600)	(\$39,040)	(\$43,990)
24-Audit Total	(\$11,966)	\$8,788	(\$7,654)	\$10,815	\$5,276	(\$21,859)	\$198	\$3,454
25-FICA								
4-Revenues								
41-Taxes	\$552,165	\$747,381	\$843,427	\$832,657	\$861,777	\$733,231	\$868,872	\$890,625
47-Misc. Income			\$0		\$0	\$0	\$0	\$0
48-Interest Income	\$38,614	\$51,548	\$5,000	\$37,454	\$36,000	\$10,000	\$10,000	\$10,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$590,778	\$798,929	\$848,427	\$870,111	\$897,777	\$743,231	\$878,872	\$900,625
5-Expenses								
52-Contractual Services	(\$734,869)	(\$770,528)	(\$818,658)	(\$651,186)	(\$811,152)	(\$845,784)	(\$867,878)	(\$889,657)
5-Expenses Total	(\$734,869)	(\$770,528)	(\$818,658)	(\$651,186)	(\$811,152)	(\$845,784)	(\$867,878)	(\$889,657)
25-FICA Total	(\$144,091)	\$28,401	\$29,769	\$218,925	\$86,625	(\$102,553)	\$10,994	\$10,968
26-IMRF								
4-Revenues								
41-Taxes	\$261,543	\$560,969	\$612,151	\$605,314	\$630,501	\$577,714	\$645,882	\$677,078
47-Misc. Income			\$0		\$0	\$0	\$0	\$0
48-Interest Income	\$38,216	\$39,389	\$8,000	\$19,626	\$20,000	\$10,000	\$10,000	\$10,000

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

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues Total	\$299,760	\$600,358	\$620,151	\$624,940	\$650,501	\$587,714	\$655,882	\$687,078
5-Expenses								
52-Contractual Services	(\$471,300)	(\$574,931)	(\$635,348)	(\$451,263)	(\$604,738)	(\$677,298)	(\$663,328)	(\$678,816)
5-Expenses Total	(\$471,300)	(\$574,931)	(\$635,348)	(\$451,263)	(\$604,738)	(\$677,298)	(\$663,328)	(\$678,816)
26-IMRF Total	(\$171,540)	\$25,427	(\$15,197)	\$173,677	\$45,763	(\$89,584)	(\$7,446)	\$8,262
30-Debt Service								
4-Revenues								
41-Taxes	\$2,748,460	\$2,841,909	\$2,924,323	\$2,924,323	\$2,924,323	\$3,003,278	\$3,048,330	\$3,094,050
43-Debt Proceeds			\$0		\$0	\$0	\$0	\$0
46-Grants & Donations			\$0		\$0	\$0	\$0	\$0
47-Misc. Income			\$0		\$0	\$0	\$0	\$0
48-Interest Income	\$77,425	\$83,070	\$10,000	\$71,273	\$60,000	\$24,000	\$26,000	\$28,000
49-Transfers In	\$81,200	\$70,950	\$60,325	\$60,325	\$60,325	\$42,450	\$23,700	\$8,100
4-Revenues Total	\$2,907,086	\$2,995,929	\$2,994,648	\$3,055,921	\$3,044,648	\$3,069,728	\$3,098,030	\$3,130,150
5-Expenses								
52-Contractual Services	(\$1,294,332)	(\$1,286,062)	(\$1,554,835)	(\$69,950)	(\$1,531,035)	(\$942,173)	(\$930,045)	(\$929,488)
54-Other Charges			\$0		\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,632,497)	(\$1,660,142)	(\$2,095,146)	\$0	(\$2,095,146)	(\$2,130,435)	(\$2,179,862)	(\$2,218,100)
5-Expenses Total	(\$2,926,829)	(\$2,946,204)	(\$3,649,981)	(\$69,950)	(\$3,626,181)	(\$3,072,608)	(\$3,109,907)	(\$3,147,588)
30-Debt Service Total	(\$19,744)	\$49,725	(\$655,333)	\$2,985,971	(\$581,533)	(\$2,880)	(\$11,877)	(\$17,438)
40-Capital Projects								
4-Revenues								
41-Taxes			\$0		\$0	\$0	\$0	\$0
42-Charges for Services			\$0		\$0	\$0	\$0	\$0
43-Debt Proceeds			\$0		\$0	\$0	\$0	\$0
44-Rentals	\$32,024	\$35,313	\$32,024	\$39,917	\$0	\$33,000	\$34,000	\$0
45-Product Sales	\$32,300	\$31,500	\$25,000	\$32,500	\$30,000	\$25,000	\$25,000	\$25,000
46-Grants & Donations	\$3,610,323	\$3,495,550	\$2,111,200	\$126,905	\$759,105	\$1,284,000	\$5,124,000	\$3,509,000
47-Misc. Income	\$28,274	\$1,997	\$2,500	\$282,806	\$283,000	\$2,500	\$3,000	\$3,500

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

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
48-Interest Income	\$465,105	\$387,528	\$150,000	\$286,764	\$270,000	\$250,000	\$260,000	\$270,000
49-Transfers In	\$4,703,641	\$4,045,392	\$4,244,896	\$1,553,813	\$4,166,896	\$4,986,435	\$4,444,862	\$4,340,600
4-Revenues Total	\$8,871,667	\$7,997,280	\$6,565,620	\$2,322,705	\$5,509,001	\$6,580,935	\$9,890,862	\$8,148,100
5-Expenses								
51-Salaries & Wages	(\$205,572)	(\$219,182)	(\$266,731)	(\$196,887)	(\$266,731)	(\$275,978)	(\$284,250)	(\$293,396)
52-Contractual Services	(\$943,310)	(\$348,066)	(\$195,460)	(\$125,695)	(\$171,311)	(\$214,578)	(\$216,381)	(\$218,238)
53-Supplies	(\$424,180)	(\$332,849)	(\$359,742)	(\$59,072)	(\$153,575)	(\$479,125)	(\$262,625)	(\$240,625)
54-Other Charges	(\$5,909)	(\$3,420)	(\$13,300)	(\$5,201)	(\$7,750)	(\$13,300)	(\$13,300)	(\$13,300)
57-Capital	(\$6,256,369)	(\$3,798,815)	(\$11,559,655)	(\$5,448,410)	(\$7,006,432)	(\$8,626,000)	(\$11,818,000)	(\$5,874,000)
59-Transfers Out	(\$81,200)	(\$70,950)	(\$60,325)	(\$60,325)	(\$60,325)	(\$42,450)	(\$23,700)	(\$8,100)
5-Expenses Total	(\$7,916,541)	(\$4,773,283)	(\$12,455,213)	(\$5,895,591)	(\$7,666,124)	(\$9,651,432)	(\$12,618,256)	(\$6,647,658)
40-Capital Projects Total	\$955,126	\$3,223,997	(\$5,889,593)	(\$3,572,886)	(\$2,157,123)	(\$3,070,497)	(\$2,727,394)	\$1,500,442
60-Golf Fund								
4-Revenues								
41-Taxes			\$0		\$0	\$0	\$0	\$0
42-Charges for Services	\$3,448,347	\$3,525,788	\$3,533,200	\$3,002,628	\$3,454,000	\$4,191,000	\$4,309,000	\$4,419,000
44-Rentals	\$648,046	\$635,686	\$653,000	\$513,083	\$635,000	\$657,000	\$669,000	\$679,000
45-Product Sales	\$5,778,705	\$5,380,638	\$6,498,000	\$4,106,939	\$5,411,000	\$6,158,000	\$6,165,000	\$6,175,000
46-Grants & Donations	\$0	\$37,980	\$0	\$184	\$0	\$0	\$0	\$0
47-Misc. Income	\$24,375	\$42,571	\$22,000	\$24,584	\$28,600	\$33,800	\$33,800	\$33,800
48-Interest Income	\$235,642	\$169,597	\$150,000	\$186,928	\$190,000	\$195,000	\$195,000	\$195,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$10,135,115	\$9,792,261	\$10,856,200	\$7,834,347	\$9,718,600	\$11,234,800	\$11,371,800	\$11,501,800
5-Expenses								
51-Salaries & Wages	(\$4,429,868)	(\$4,303,865)	(\$4,734,331)	(\$3,135,888)	(\$4,384,367)	(\$4,718,047)	(\$4,820,421)	(\$4,913,189)
52-Contractual Services	(\$1,837,730)	(\$1,977,480)	(\$2,464,983)	(\$1,540,500)	(\$2,140,363)	(\$2,398,093)	(\$2,450,135)	(\$2,506,482)
53-Supplies	(\$2,320,815)	(\$2,237,268)	(\$2,423,630)	(\$1,794,748)	(\$2,316,662)	(\$2,668,081)	(\$2,636,347)	(\$2,649,853)
54-Other Charges	(\$231,854)	(\$235,326)	(\$344,664)	(\$217,231)	(\$295,200)	(\$316,200)	(\$317,371)	(\$318,547)
57-Capital	(\$567,894)	(\$584,961)	(\$3,542,138)	(\$459,045)	(\$3,748,000)	(\$2,536,000)	(\$1,889,000)	(\$444,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$78,000)	\$0	\$0	\$0	(\$50,000)	(\$50,000)
5-Expenses Total	(\$9,438,161)	(\$9,388,901)	(\$13,587,745)	(\$7,147,413)	(\$12,884,592)	(\$12,636,420)	(\$12,163,274)	(\$10,882,071)
60-Golf Fund Total	\$696,954	\$403,360	(\$2,731,545)	\$686,935	(\$3,165,992)	(\$1,401,620)	(\$791,474)	\$619,729

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

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
70-Information Technology								
4-Revenues								
42-Charges for Services	\$486,396	\$486,389	\$662,994	\$497,245	\$662,994	\$725,684	\$730,153	\$760,895
43-Debt Proceeds			\$0		\$0	\$0	\$0	\$0
47-Misc. Income	\$49	\$211	\$100	\$125	\$150	\$150	\$200	\$250
48-Interest Income			\$0		\$0	\$0	\$0	\$0
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$486,445	\$486,600	\$663,094	\$497,371	\$663,144	\$725,834	\$730,353	\$761,145
5-Expenses								
52-Contractual Services	(\$416,463)	(\$422,651)	(\$571,793)	(\$447,123)	(\$572,140)	(\$622,461)	(\$626,185)	(\$649,932)
53-Supplies	(\$69,982)	(\$63,948)	(\$91,501)	(\$35,908)	(\$91,501)	(\$103,473)	(\$104,223)	(\$111,223)
57-Capital	(\$1,234)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$487,679)	(\$486,600)	(\$663,294)	(\$483,031)	(\$663,641)	(\$725,934)	(\$730,408)	(\$761,155)
70-Information Technology Total	(\$1,234)	\$0	(\$200)	\$14,340	(\$497)	(\$100)	(\$55)	(\$10)
75-Health Insurance								
4-Revenues								
42-Charges for Services	\$1,881,198	\$1,932,330	\$2,251,401	\$1,655,342	\$2,251,401	\$2,583,865	\$2,660,732	\$2,739,898
47-Misc. Income	\$188,201	\$193,441	\$255,887	\$213,698	\$255,887	\$255,442	\$263,105	\$270,998
48-Interest Income	\$39	\$20	\$150	\$14	\$50	\$50	\$55	\$60
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$2,069,439	\$2,125,791	\$2,507,438	\$1,869,053	\$2,507,338	\$2,839,357	\$2,923,892	\$3,010,956
5-Expenses								
52-Contractual Services	(\$2,069,507)	(\$2,125,804)	(\$2,508,288)	(\$1,974,705)	(\$2,508,288)	(\$2,840,507)	(\$2,925,037)	(\$3,012,132)
5-Expenses Total	(\$2,069,507)	(\$2,125,804)	(\$2,508,288)	(\$1,974,705)	(\$2,508,288)	(\$2,840,507)	(\$2,925,037)	(\$3,012,132)
75-Health Insurance Total	(\$68)	(\$13)	(\$850)	(\$105,652)	(\$950)	(\$1,150)	(\$1,145)	(\$1,176)
Grand Total	\$2,257,287	\$4,564,912	(\$11,364,933)	\$3,695,698	(\$5,926,587)	(\$6,557,777)	(\$4,717,054)	\$1,062,461

	2026							
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
4-Revenues								
41-Taxes	\$5,240,867	\$5,139,443	\$5,266,116	\$5,146,545	\$5,266,116	\$5,410,904	\$5,430,456	\$5,572,592
42-Charges for Services	\$312,907	\$329,197	\$323,497	\$377,610	\$412,479	\$461,550	\$474,845	\$488,065
43-Bond Proceeds			\$0		\$0	\$0	\$0	\$0
44-Rentals	\$51,504	\$39,012	\$19,805	\$23,346	\$26,255	\$27,500	\$28,955	\$31,518
45-Product Sales	\$76,103	\$82,374	\$55,200	\$64,015	\$79,200	\$81,150	\$82,988	\$84,708
46-Grants and Donations	\$174,903	\$178,689	\$189,745	\$137,992	\$188,945	\$221,843	\$201,728	\$207,252
47-Miscellaneous Income	\$23,787	\$41,416	\$8,500	\$80,855	\$81,000	\$15,000	\$15,000	\$15,000
48-Interest Income	\$276,721	\$205,382	\$100,000	\$159,252	\$150,000	\$150,000	\$104,000	\$108,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$6,156,792	\$6,015,513	\$5,962,863	\$5,989,615	\$6,203,995	\$6,367,947	\$6,337,972	\$6,507,135
5-Expenses								
51-Full Time Salary & Wages	(\$2,275,546)	(\$2,345,530)	(\$2,606,669)	(\$1,909,480)	(\$2,430,388)	(\$2,186,775)	(\$2,250,090)	(\$2,315,294)
51-Part Time Wages	(\$450,589)	(\$527,335)	(\$620,896)	(\$583,670)	(\$591,595)	(\$609,413)	(\$615,177)	(\$619,539)
52-Computer Services	(\$114,763)	(\$121,720)	(\$175,857)	(\$131,893)	(\$175,857)	(\$196,677)	(\$200,683)	(\$209,774)
52-Contractual Services	(\$501,045)	(\$564,064)	(\$776,532)	(\$606,805)	(\$736,365)	(\$827,528)	(\$802,681)	(\$812,126)
52-Health & Life Insurance	(\$565,732)	(\$588,846)	(\$633,320)	(\$474,990)	(\$633,320)	(\$603,246)	(\$621,163)	(\$639,617)
52-Utilities	(\$165,588)	(\$202,390)	(\$286,040)	(\$158,647)	(\$223,550)	(\$243,640)	(\$250,336)	(\$257,309)
53-Supplies	(\$431,792)	(\$458,562)	(\$588,137)	(\$343,209)	(\$509,844)	(\$608,758)	(\$605,096)	(\$609,132)
54-Other Charges	(\$131,685)	(\$160,305)	(\$237,110)	(\$120,945)	(\$197,337)	(\$249,041)	(\$238,289)	(\$245,942)
57-Capital	(\$242,146)	(\$646,695)	(\$620,000)	(\$463,280)	(\$382,336)	(\$644,600)	(\$481,000)	(\$515,900)
59-Transfers Out	(\$900,000)	(\$330,250)	(\$372,850)	(\$279,638)	(\$372,850)	(\$1,000,000)	(\$700,000)	(\$650,000)
5-Expenses Total	(\$5,778,886)	(\$5,945,697)	(\$6,917,410)	(\$5,072,558)	(\$6,253,442)	(\$7,169,678)	(\$6,764,516)	(\$6,874,631)
10-General Total	\$377,906	\$69,816	(\$954,547)	\$917,057	(\$49,447)	(\$801,731)	(\$426,544)	(\$367,496)
20-Recreation								
4-Revenues								
41-Taxes	\$5,191,294	\$5,095,254	\$5,216,865	\$5,100,416	\$5,216,865	\$5,364,007	\$5,383,559	\$5,525,695
42-Charges for Services	\$7,075,043	\$8,015,063	\$8,573,036	\$6,717,098	\$8,455,473	\$9,303,975	\$9,474,203	\$9,694,602
44-Rentals	\$162,683	\$170,573	\$136,361	\$151,515	\$160,861	\$163,861	\$166,417	\$169,116
45-Product Sales	\$191,302	\$214,414	\$194,139	\$200,935	\$203,219	\$210,415	\$214,501	\$218,845

					2026			
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	Projections	2027 Proposed	2028 Proposed	2029 Proposed
46-Grants and Donations	\$16,107	\$21,350	\$16,100	\$7,764	\$19,639	\$20,100	\$20,100	\$20,100
47-Miscellaneous Income	\$35,702	\$46,583	\$24,000	\$31,499	\$30,384	\$24,000	\$24,330	\$24,667
48-Interest Income	\$418,260	\$356,428	\$100,000	\$219,992	\$200,000	\$200,000	\$202,000	\$210,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$13,090,392	\$13,919,665	\$14,260,501	\$12,429,221	\$14,286,440	\$15,286,358	\$15,485,111	\$15,863,024
5-Expenses								
51-Full Time Salary & Wages	(\$2,688,293)	(\$2,700,637)	(\$2,817,918)	(\$2,169,988)	(\$2,775,094)	(\$3,411,651)	(\$3,512,588)	(\$3,616,526)
51-Part Time Wages	(\$2,664,543)	(\$2,902,565)	(\$3,162,719)	(\$2,579,147)	(\$3,019,742)	(\$3,225,355)	(\$3,295,206)	(\$3,355,366)
52-Computer Services	(\$141,068)	(\$134,237)	(\$186,182)	(\$139,636)	(\$186,182)	(\$219,410)	(\$217,548)	(\$225,188)
52-Contractual Services	(\$2,650,996)	(\$3,025,070)	(\$3,548,386)	(\$2,531,926)	(\$3,357,444)	(\$3,669,155)	(\$3,732,437)	(\$3,798,947)
52-Health & Life Insurance	(\$626,463)	(\$567,415)	(\$692,413)	(\$519,310)	(\$692,413)	(\$965,749)	(\$994,407)	(\$1,023,922)
52-Utilities	(\$726,811)	(\$788,474)	(\$1,170,070)	(\$619,083)	(\$835,438)	(\$895,280)	(\$938,897)	(\$973,484)
53-Supplies	(\$990,284)	(\$1,115,155)	(\$1,626,922)	(\$1,014,223)	(\$1,621,852)	(\$1,778,031)	(\$1,766,363)	(\$1,821,258)
54-Other Charges	(\$206,451)	(\$221,328)	(\$395,139)	(\$179,532)	(\$268,630)	(\$308,931)	(\$312,859)	(\$318,000)
57-Capital			(\$46,000)		\$0	(\$38,000)	\$0	(\$33,000)
59-Transfers Out	(\$2,021,144)	(\$1,500,000)	(\$1,630,000)	(\$1,222,500)	(\$1,630,000)	(\$1,600,000)	(\$1,400,000)	(\$1,330,000)
5-Expenses Total	(\$12,716,053)	(\$12,954,880)	(\$15,275,748)	(\$10,975,346)	(\$14,386,795)	(\$16,111,563)	(\$16,170,304)	(\$16,495,691)
20-Recreation Total	\$374,339	\$964,785	(\$1,015,247)	\$1,453,874	(\$100,355)	(\$825,205)	(\$685,193)	(\$632,667)
21-Special Recreation								
4-Revenues								
41-Taxes	\$353,304	\$478,457	\$606,950	\$599,660	\$606,950	\$796,000	\$796,000	\$796,000
47-Miscellaneous Income			\$0		\$0	\$0	\$0	\$0
48-Interest Income	\$20,571	\$19,500	\$7,500	\$6,404	\$7,500	\$7,500	\$7,800	\$8,200
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$373,875	\$497,957	\$614,450	\$606,064	\$614,450	\$803,500	\$803,800	\$804,200
5-Expenses								
51-Full Time Salary & Wages			\$0		\$0	\$0	\$0	\$0
52-Contractual Services			\$0		\$0	\$0	\$0	\$0
53-Supplies			\$0		\$0	\$0	\$0	\$0
57-Capital	(\$350,240)	(\$512,425)	(\$656,950)	(\$329,593)	(\$656,950)	(\$846,000)	(\$846,000)	(\$826,000)
5-Expenses Total	(\$350,240)	(\$512,425)	(\$656,950)	(\$329,593)	(\$656,950)	(\$846,000)	(\$846,000)	(\$826,000)
21-Special Recreation Total	\$23,635	(\$14,468)	(\$42,500)	\$276,471	(\$42,500)	(\$42,500)	(\$42,200)	(\$21,800)

				2026				
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	Projections	2027 Proposed	2028 Proposed	2029 Proposed
22-Cosley Zoo								
4-Revenues								
41-Taxes	\$1,276,454	\$1,280,027	\$1,307,980	\$1,288,281	\$1,307,980	\$1,354,053	\$1,403,803	\$1,458,528
42-Charges for Services	\$609,175	\$537,564	\$667,334	\$430,369	\$598,825	\$639,084	\$655,659	\$672,429
44-Rentals	\$59,325	\$55,562	\$70,000	\$56,121	\$57,500	\$70,000	\$72,000	\$74,000
45-Product Sales	\$1,593	\$360	\$1,100	\$1,050	\$955	\$825	\$850	\$876
46-Grants and Donations	\$126,904	\$108,791	\$162,250	\$135,927	\$163,660	\$174,210	\$174,231	\$124,252
47-Miscellaneous Income	\$941	\$1,515	\$600	\$1,213	\$1,700	\$1,000	\$1,000	\$1,000
48-Interest Income	\$92,879	\$95,573	\$25,000	\$70,860	\$70,000	\$25,000	\$26,000	\$27,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$2,167,271	\$2,079,392	\$2,234,264	\$1,983,819	\$2,200,620	\$2,264,172	\$2,333,543	\$2,358,085
5-Expenses								
51-Full Time Salary & Wages	(\$774,764)	(\$823,091)	(\$813,586)	(\$631,109)	(\$813,586)	(\$848,066)	(\$873,233)	(\$899,154)
51-Part Time Wages	(\$478,224)	(\$485,293)	(\$561,427)	(\$390,905)	(\$514,382)	(\$576,287)	(\$594,112)	(\$612,471)
52-Computer Services	(\$41,283)	(\$41,462)	(\$61,632)	(\$46,224)	(\$61,632)	(\$65,623)	(\$66,302)	(\$68,820)
52-Contractual Services	(\$143,447)	(\$45,904)	(\$76,267)	(\$62,788)	(\$76,140)	(\$88,582)	(\$91,508)	(\$92,175)
52-Health & Life Insurance	(\$195,984)	(\$195,432)	(\$213,587)	(\$160,190)	(\$213,587)	(\$243,309)	(\$250,533)	(\$257,973)
52-Utilities	(\$78,402)	(\$84,456)	(\$130,010)	(\$59,720)	(\$87,654)	(\$93,460)	(\$96,303)	(\$99,270)
53-Supplies	(\$170,723)	(\$176,745)	(\$225,257)	(\$128,788)	(\$216,803)	(\$238,684)	(\$229,216)	(\$231,754)
54-Other Charges	(\$53,434)	(\$52,421)	(\$88,402)	(\$49,085)	(\$78,949)	(\$84,557)	(\$84,740)	(\$84,563)
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out	(\$100,000)	(\$505,000)	(\$68,900)	(\$51,675)	(\$68,900)	(\$256,000)	(\$115,000)	(\$92,500)
5-Expenses Total	(\$2,036,262)	(\$2,409,804)	(\$2,239,068)	(\$1,580,484)	(\$2,131,632)	(\$2,494,567)	(\$2,400,946)	(\$2,438,681)
22-Cosley Zoo Total	\$131,009	(\$330,412)	(\$4,804)	\$403,335	\$68,988	(\$230,396)	(\$67,403)	(\$80,596)
23-Liability								
4-Revenues								
41-Taxes	\$661,021	\$832,639	\$746,887	\$731,455	\$746,887	\$974,100	\$1,008,726	\$1,053,422
46-Grants and Donations			\$0		\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$319	\$6,739	\$50	\$307	\$307	\$300	\$300	\$300
48-Interest Income	\$26,295	\$51,917	\$10,000	\$50,556	\$50,000	\$25,000	\$25,000	\$25,000

				2026				
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	Projections	2027 Proposed	2028 Proposed	2029 Proposed
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$687,635	\$891,295	\$756,937	\$782,318	\$797,194	\$999,400	\$1,034,026	\$1,078,722
5-Expenses								
51-Full Time Salary & Wages			\$0		\$0	\$0	\$0	\$0
51-Part Time Wages			\$0		\$0	\$0	\$0	\$0
52-Contractual Services	(\$611,385)	(\$701,702)	(\$784,168)	(\$530,311)	(\$782,035)	(\$840,353)	(\$874,791)	(\$911,182)
53-Supplies	(\$29,290)	(\$54,088)	(\$50,000)	(\$19,170)	(\$50,000)	(\$126,750)	(\$126,750)	(\$126,750)
54-Other Charges			\$0		\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$640,675)	(\$755,790)	(\$834,168)	(\$549,481)	(\$832,035)	(\$967,103)	(\$1,001,541)	(\$1,037,932)
23-Liability Total	\$46,960	\$135,505	(\$77,231)	\$232,837	(\$34,841)	\$32,297	\$32,485	\$40,790
24-Audit								
4-Revenues								
41-Taxes	\$14,246	\$37,282	\$35,646	\$36,243	\$35,646	\$18,241	\$38,738	\$46,943
47-Miscellaneous Income			\$0		\$0	\$0	\$0	\$0
48-Interest Income	\$1,488	\$2,276	\$500	\$1,142	\$1,200	\$500	\$500	\$500
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$15,734	\$39,558	\$36,146	\$37,385	\$36,846	\$18,741	\$39,238	\$47,443
5-Expenses								
51-Part Time Wages			\$0		\$0	\$0	\$0	\$0
52-Contractual Services	(\$27,700)	(\$30,770)	(\$43,800)	(\$26,570)	(\$31,570)	(\$40,600)	(\$39,040)	(\$43,990)
53-Supplies			\$0		\$0	\$0	\$0	\$0
54-Other Charges			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$27,700)	(\$30,770)	(\$43,800)	(\$26,570)	(\$31,570)	(\$40,600)	(\$39,040)	(\$43,990)
24-Audit Total	(\$11,966)	\$8,788	(\$7,654)	\$10,815	\$5,276	(\$21,859)	\$198	\$3,454
25-FICA								
4-Revenues								
41-Taxes	\$552,165	\$747,381	\$843,427	\$832,657	\$861,777	\$733,231	\$868,872	\$890,625
47-Miscellaneous Income			\$0		\$0	\$0	\$0	\$0

					2026			
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	Projections	2027 Proposed	2028 Proposed	2029 Proposed
48-Interest Income	\$38,614	\$51,548	\$5,000	\$37,454	\$36,000	\$10,000	\$10,000	\$10,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$590,778	\$798,929	\$848,427	\$870,111	\$897,777	\$743,231	\$878,872	\$900,625
5-Expenses								
52-Contractual Services	(\$734,869)	(\$770,528)	(\$818,658)	(\$651,186)	(\$811,152)	(\$845,784)	(\$867,878)	(\$889,657)
5-Expenses Total	(\$734,869)	(\$770,528)	(\$818,658)	(\$651,186)	(\$811,152)	(\$845,784)	(\$867,878)	(\$889,657)
25-FICA Total	(\$144,091)	\$28,401	\$29,769	\$218,925	\$86,625	(\$102,553)	\$10,994	\$10,968
26-IMRF								
4-Revenues								
41-Taxes	\$261,543	\$560,969	\$612,151	\$605,314	\$630,501	\$577,714	\$645,882	\$677,078
47-Miscellaneous Income			\$0		\$0	\$0	\$0	\$0
48-Interest Income	\$38,216	\$39,389	\$8,000	\$19,626	\$20,000	\$10,000	\$10,000	\$10,000
4-Revenues Total	\$299,760	\$600,358	\$620,151	\$624,940	\$650,501	\$587,714	\$655,882	\$687,078
5-Expenses								
52-Contractual Services	(\$471,300)	(\$574,931)	(\$635,348)	(\$451,263)	(\$604,738)	(\$677,298)	(\$663,328)	(\$678,816)
5-Expenses Total	(\$471,300)	(\$574,931)	(\$635,348)	(\$451,263)	(\$604,738)	(\$677,298)	(\$663,328)	(\$678,816)
26-IMRF Total	(\$171,540)	\$25,427	(\$15,197)	\$173,677	\$45,763	(\$89,584)	(\$7,446)	\$8,262
30-Debt Service								
4-Revenues								
41-Taxes	\$2,748,460	\$2,841,909	\$2,924,323	\$2,924,323	\$2,924,323	\$3,003,278	\$3,048,330	\$3,094,050
43-Bond Proceeds			\$0		\$0	\$0	\$0	\$0
46-Grants and Donations			\$0		\$0	\$0	\$0	\$0
47-Miscellaneous Income			\$0		\$0	\$0	\$0	\$0
48-Interest Income	\$77,425	\$83,070	\$10,000	\$71,273	\$60,000	\$24,000	\$26,000	\$28,000
49-Transfers In	\$81,200	\$70,950	\$60,325	\$60,325	\$60,325	\$42,450	\$23,700	\$8,100
4-Revenues Total	\$2,907,086	\$2,995,929	\$2,994,648	\$3,055,921	\$3,044,648	\$3,069,728	\$3,098,030	\$3,130,150
5-Expenses								

	2026							
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	Projections	2027 Proposed	2028 Proposed	2029 Proposed
52-Contractual Services	(\$1,294,332)	(\$1,286,062)	(\$1,554,835)	(\$69,950)	(\$1,531,035)	(\$942,173)	(\$930,045)	(\$929,488)
54-Other Charges			\$0		\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out	(\$1,632,497)	(\$1,660,142)	(\$2,095,146)	\$0	(\$2,095,146)	(\$2,130,435)	(\$2,179,862)	(\$2,218,100)
5-Expenses Total	(\$2,926,829)	(\$2,946,204)	(\$3,649,981)	(\$69,950)	(\$3,626,181)	(\$3,072,608)	(\$3,109,907)	(\$3,147,588)
30-Debt Service Total	(\$19,744)	\$49,725	(\$655,333)	\$2,985,971	(\$581,533)	(\$2,880)	(\$11,877)	(\$17,438)
40-Capital Projects								
4-Revenues								
41-Taxes			\$0		\$0	\$0	\$0	\$0
42-Charges for Services			\$0		\$0	\$0	\$0	\$0
43-Bond Proceeds			\$0		\$0	\$0	\$0	\$0
44-Rentals	\$32,024	\$35,313	\$32,024	\$39,917	\$0	\$33,000	\$34,000	\$0
45-Product Sales	\$32,300	\$31,500	\$25,000	\$32,500	\$30,000	\$25,000	\$25,000	\$25,000
46-Grants and Donations	\$3,610,323	\$3,495,550	\$2,111,200	\$126,905	\$759,105	\$1,284,000	\$5,124,000	\$3,509,000
47-Miscellaneous Income	\$28,274	\$1,997	\$2,500	\$282,806	\$283,000	\$2,500	\$3,000	\$3,500
48-Interest Income	\$465,105	\$387,528	\$150,000	\$286,764	\$270,000	\$250,000	\$260,000	\$270,000
49-Transfers In	\$4,703,641	\$4,045,392	\$4,244,896	\$1,553,813	\$4,166,896	\$4,986,435	\$4,444,862	\$4,340,600
4-Revenues Total	\$8,871,667	\$7,997,280	\$6,565,620	\$2,322,705	\$5,509,001	\$6,580,935	\$9,890,862	\$8,148,100
5-Expenses								
51-Full Time Salary & Wages	(\$183,847)	(\$190,718)	(\$208,771)	(\$162,658)	(\$208,771)	(\$216,002)	(\$222,482)	(\$229,157)
51-Part Time Wages	(\$21,725)	(\$28,464)	(\$57,960)	(\$34,230)	(\$57,960)	(\$59,976)	(\$61,768)	(\$64,239)
52-Computer Services	(\$6,061)	(\$5,878)	(\$6,515)	(\$4,886)	(\$6,515)	(\$6,740)	(\$6,740)	(\$6,740)
52-Contractual Services	(\$890,384)	(\$296,056)	(\$133,791)	(\$79,653)	(\$109,950)	(\$146,500)	(\$146,500)	(\$146,500)
52-Health & Life Insurance	(\$45,751)	(\$45,092)	(\$53,924)	(\$40,443)	(\$53,924)	(\$60,208)	(\$61,998)	(\$63,841)
52-Utilities	(\$1,114)	(\$1,040)	(\$1,230)	(\$713)	(\$922)	(\$1,130)	(\$1,143)	(\$1,156)
53-Supplies	(\$424,180)	(\$332,849)	(\$359,742)	(\$59,072)	(\$153,575)	(\$479,125)	(\$262,625)	(\$240,625)
54-Other Charges	(\$5,909)	(\$3,420)	(\$13,300)	(\$5,201)	(\$7,750)	(\$13,300)	(\$13,300)	(\$13,300)
57-Capital	(\$6,256,369)	(\$3,798,815)	(\$11,559,655)	(\$5,448,410)	(\$7,006,432)	(\$8,626,000)	(\$11,818,000)	(\$5,874,000)
59-Transfers Out	(\$81,200)	(\$70,950)	(\$60,325)	(\$60,325)	(\$60,325)	(\$42,450)	(\$23,700)	(\$8,100)
5-Expenses Total	(\$7,916,541)	(\$4,773,283)	(\$12,455,213)	(\$5,895,591)	(\$7,666,124)	(\$9,651,432)	(\$12,618,256)	(\$6,647,658)

					2026			
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	Projections	2027 Proposed	2028 Proposed	2029 Proposed
40-Capital Projects Total	\$955,126	\$3,223,997	(\$5,889,593)	(\$3,572,886)	(\$2,157,123)	(\$3,070,497)	(\$2,727,394)	\$1,500,442
60-Golf Fund								
4-Revenues								
41-Taxes			\$0		\$0	\$0	\$0	\$0
42-Charges for Services	\$3,448,347	\$3,525,788	\$3,533,200	\$3,002,628	\$3,454,000	\$4,191,000	\$4,309,000	\$4,419,000
44-Rentals	\$648,046	\$635,686	\$653,000	\$513,083	\$635,000	\$657,000	\$669,000	\$679,000
45-Product Sales	\$5,778,705	\$5,380,638	\$6,498,000	\$4,106,939	\$5,411,000	\$6,158,000	\$6,165,000	\$6,175,000
46-Grants and Donations	\$0	\$37,980	\$0	\$184	\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$24,375	\$42,571	\$22,000	\$24,584	\$28,600	\$33,800	\$33,800	\$33,800
48-Interest Income	\$235,642	\$169,597	\$150,000	\$186,928	\$190,000	\$195,000	\$195,000	\$195,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$10,135,115	\$9,792,261	\$10,856,200	\$7,834,347	\$9,718,600	\$11,234,800	\$11,371,800	\$11,501,800
5-Expenses								
51-Full Time Salary & Wages	(\$2,414,202)	(\$2,262,946)	(\$2,388,105)	(\$1,502,699)	(\$2,371,516)	(\$2,481,354)	(\$2,555,721)	(\$2,633,289)
51-Part Time Wages	(\$2,015,665)	(\$2,040,919)	(\$2,346,225)	(\$1,633,189)	(\$2,012,851)	(\$2,236,693)	(\$2,264,700)	(\$2,279,899)
52-Computer Services	(\$91,406)	(\$98,514)	(\$141,307)	(\$105,980)	(\$140,493)	(\$133,761)	(\$134,657)	(\$139,150)
52-Contractual Services	(\$1,063,661)	(\$1,101,971)	(\$1,339,077)	(\$804,945)	(\$1,132,125)	(\$1,262,992)	(\$1,281,845)	(\$1,300,241)
52-Health & Life Insurance	(\$447,269)	(\$535,546)	(\$613,879)	(\$460,409)	(\$613,879)	(\$694,940)	(\$715,505)	(\$736,686)
52-Utilities	(\$235,395)	(\$241,449)	(\$370,720)	(\$169,165)	(\$253,866)	(\$306,400)	(\$318,128)	(\$330,405)
53-Supplies	(\$2,320,815)	(\$2,237,268)	(\$2,423,630)	(\$1,794,748)	(\$2,316,662)	(\$2,668,081)	(\$2,636,347)	(\$2,649,853)
54-Other Charges	(\$231,854)	(\$235,326)	(\$344,664)	(\$217,231)	(\$295,200)	(\$316,200)	(\$317,371)	(\$318,547)
57-Capital	(\$567,894)	(\$584,961)	(\$3,542,138)	(\$459,045)	(\$3,748,000)	(\$2,536,000)	(\$1,889,000)	(\$444,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$78,000)	\$0	\$0	\$0	(\$50,000)	(\$50,000)
5-Expenses Total	(\$9,438,161)	(\$9,388,901)	(\$13,587,745)	(\$7,147,413)	(\$12,884,592)	(\$12,636,420)	(\$12,163,274)	(\$10,882,071)
60-Golf Fund Total	\$696,954	\$403,360	(\$2,731,545)	\$686,935	(\$3,165,992)	(\$1,401,620)	(\$791,474)	\$619,729
70-Information Technology								
4-Revenues								
42-Charges for Services	\$486,396	\$486,389	\$662,994	\$497,245	\$662,994	\$725,684	\$730,153	\$760,895
43-Bond Proceeds			\$0		\$0	\$0	\$0	\$0
47-Miscellaneous Income	\$49	\$211	\$100	\$125	\$150	\$150	\$200	\$250
48-Interest Income			\$0		\$0	\$0	\$0	\$0

	2026							
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	Projections	2027 Proposed	2028 Proposed	2029 Proposed
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$486,445	\$486,600	\$663,094	\$497,371	\$663,144	\$725,834	\$730,353	\$761,145
5-Expenses								
52-Computer Services	(\$416,251)	(\$422,465)	(\$571,493)	(\$447,005)	(\$571,493)	(\$622,211)	(\$625,930)	(\$649,672)
52-Contractual Services			\$0		(\$500)	\$0	\$0	\$0
52-Utilities	(\$211)	(\$187)	(\$300)	(\$118)	(\$147)	(\$250)	(\$255)	(\$260)
53-Supplies	(\$69,982)	(\$63,948)	(\$91,501)	(\$35,908)	(\$91,501)	(\$103,473)	(\$104,223)	(\$111,223)
57-Capital	(\$1,234)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$487,679)	(\$486,600)	(\$663,294)	(\$483,031)	(\$663,641)	(\$725,934)	(\$730,408)	(\$761,155)
70-Information Technology Total	(\$1,234)	\$0	(\$200)	\$14,340	(\$497)	(\$100)	(\$55)	(\$10)
75-Health Insurance								
4-Revenues								
42-Charges for Services	\$1,881,198	\$1,932,330	\$2,251,401	\$1,655,342	\$2,251,401	\$2,583,865	\$2,660,732	\$2,739,898
47-Miscellaneous Income	\$188,201	\$193,441	\$255,887	\$213,698	\$255,887	\$255,442	\$263,105	\$270,998
48-Interest Income	\$39	\$20	\$150	\$14	\$50	\$50	\$55	\$60
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$2,069,439	\$2,125,791	\$2,507,438	\$1,869,053	\$2,507,338	\$2,839,357	\$2,923,892	\$3,010,956
5-Expenses								
52-Contractual Services	(\$821)	(\$1,076)	(\$1,000)	(\$725)	(\$1,000)	(\$1,200)	(\$1,200)	(\$1,236)
52-Health & Life Insurance	(\$2,068,686)	(\$2,124,728)	(\$2,507,288)	(\$1,973,981)	(\$2,507,288)	(\$2,839,307)	(\$2,923,837)	(\$3,010,896)
5-Expenses Total	(\$2,069,507)	(\$2,125,804)	(\$2,508,288)	(\$1,974,705)	(\$2,508,288)	(\$2,840,507)	(\$2,925,037)	(\$3,012,132)
75-Health Insurance Total	(\$68)	(\$13)	(\$850)	(\$105,652)	(\$950)	(\$1,150)	(\$1,145)	(\$1,176)
Grand Total	\$2,257,287	\$4,564,912	(\$11,364,933)	\$3,695,698	(\$5,926,587)	(\$6,557,777)	(\$4,717,054)	\$1,062,461

Special Events

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
1900-Special Events-Miscellaneous								
4-Revenues								
42-Charges for Services	\$6,807	\$0	\$3,000	\$600	\$5,000	\$35,000	\$35,700	\$36,414
45-Product Sales			\$0		\$0	\$1,700	\$1,734	\$1,769
4-Revenues Total	\$6,807	\$0	\$3,000	\$600	\$5,000	\$36,700	\$37,434	\$38,183
5-Expenses								
51-Salaries & Wages	(\$1,505)	(\$997)	(\$2,500)	\$0	(\$1,640)	(\$1,640)	(\$1,662)	(\$1,684)
52-Contractual Services	(\$7,490)	(\$6,160)	(\$14,500)	(\$6,880)	(\$16,252)	(\$16,510)	(\$16,806)	(\$17,109)
53-Supplies	(\$2,318)	(\$1,668)	(\$5,000)	(\$2,053)	(\$4,500)	(\$4,500)	(\$4,559)	(\$4,620)
5-Expenses Total	(\$11,314)	(\$8,825)	(\$22,000)	(\$8,933)	(\$22,392)	(\$22,650)	(\$23,027)	(\$23,412)
1900-Special Events-Miscellaneous Total	(\$4,506)	(\$8,825)	(\$19,000)	(\$8,333)	(\$17,392)	\$14,050	\$14,407	\$14,771
1902-4th of July								
4-Revenues								
42-Charges for Services	\$48,290	\$49,325	\$101,500	\$158,288	\$158,287	\$162,000	\$165,240	\$168,545
45-Product Sales	\$205	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$48,495	\$49,325	\$101,500	\$158,288	\$158,287	\$162,000	\$165,240	\$168,545
5-Expenses								
51-Salaries & Wages	(\$9,076)	(\$7,746)	(\$18,000)	(\$10,913)	(\$18,000)	(\$11,300)	(\$11,445)	(\$11,601)
52-Contractual Services	(\$29,699)	(\$81,933)	(\$125,000)	(\$161,072)	(\$162,000)	(\$150,000)	(\$151,980)	(\$153,986)
53-Supplies	(\$3,478)	(\$3,765)	(\$15,000)	(\$7,495)	(\$7,500)	(\$10,000)	(\$10,132)	(\$10,266)
5-Expenses Total	(\$42,253)	(\$93,444)	(\$158,000)	(\$179,480)	(\$187,500)	(\$171,300)	(\$173,557)	(\$175,853)
1902-4th of July Total	\$6,242	(\$44,119)	(\$56,500)	(\$21,192)	(\$29,213)	(\$9,300)	(\$8,317)	(\$7,308)
1905-Cream of Wheaton								
4-Revenues								
42-Charges for Services	\$120,108	\$131,957	\$128,000	\$103,351	\$102,851	\$145,000	\$147,900	\$150,858
45-Product Sales	\$54,342	\$61,023	\$54,000	\$58,121	\$58,121	\$60,000	\$61,200	\$62,424
4-Revenues Total	\$174,450	\$192,981	\$182,000	\$161,472	\$160,972	\$205,000	\$209,100	\$213,282
5-Expenses								
51-Salaries & Wages	(\$28,984)	(\$41,925)	(\$49,500)	(\$44,199)	(\$39,348)	(\$43,200)	(\$43,770)	(\$44,330)
52-Contractual Services	(\$80,730)	(\$91,171)	(\$110,000)	(\$102,311)	(\$90,000)	(\$110,510)	(\$111,962)	(\$113,433)
53-Supplies	(\$29,495)	(\$34,395)	(\$50,125)	(\$37,195)	(\$36,876)	(\$45,100)	(\$45,694)	(\$46,296)
5-Expenses Total	(\$139,209)	(\$167,491)	(\$209,625)	(\$183,705)	(\$166,224)	(\$198,810)	(\$201,426)	(\$204,059)
1905-Cream of Wheaton Total	\$35,240	\$25,490	(\$27,625)	(\$22,233)	(\$5,252)	\$6,190	\$7,674	\$9,223
1906-Summer Concerts								
4-Revenues								
42-Charges for Services	\$133,056	\$157,201	\$90,000	\$134,376	\$139,000	\$148,000	\$150,960	\$153,979
45-Product Sales	\$65,433	\$78,544	\$52,000	\$59,689	\$75,000	\$75,000	\$76,500	\$78,030

Special Events

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues Total	\$198,489	\$235,745	\$142,000	\$194,065	\$214,000	\$223,000	\$227,460	\$232,009
5-Expenses								
51-Salaries & Wages	(\$25,007)	(\$18,300)	(\$35,000)	(\$18,946)	(\$23,000)	(\$24,000)	(\$24,335)	(\$24,656)
52-Contractual Services	(\$142,376)	(\$186,606)	(\$228,900)	(\$180,917)	(\$178,900)	(\$190,520)	(\$192,962)	(\$195,436)
53-Supplies	(\$24,594)	(\$37,500)	(\$52,000)	(\$23,088)	(\$38,000)	(\$40,000)	(\$40,529)	(\$41,063)
54-Other Charges	(\$13,778)	(\$10,117)	(\$30,000)	\$0	(\$15,000)	(\$15,000)	(\$15,198)	(\$15,399)
5-Expenses Total	(\$205,755)	(\$252,523)	(\$345,900)	(\$222,951)	(\$254,900)	(\$269,520)	(\$273,024)	(\$276,554)
1906-Summer Concerts Total	(\$7,266)	(\$16,778)	(\$203,900)	(\$28,886)	(\$40,900)	(\$46,520)	(\$45,564)	(\$44,545)
1907-Shakespeare Event								
4-Revenues								
42-Charges for Services	\$4,273	\$6,500	\$6,500	\$6,500	\$6,500	\$7,000	\$7,140	\$7,283
45-Product Sales	\$831	\$1,162	\$0	\$2,327	\$1,200	\$1,200	\$1,224	\$1,248
46-Grants & Donations			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$5,104	\$7,662	\$6,500	\$8,827	\$7,700	\$8,200	\$8,364	\$8,531
5-Expenses								
51-Salaries & Wages	(\$584)	(\$645)	(\$7,250)	(\$778)	(\$2,650)	(\$2,700)	(\$2,736)	(\$2,772)
52-Contractual Services	(\$19,932)	(\$20,216)	(\$24,000)	(\$20,857)	(\$22,000)	(\$23,000)	(\$23,304)	(\$23,611)
53-Supplies	(\$1,420)	(\$1,766)	(\$2,500)	(\$2,223)	(\$2,000)	(\$2,000)	(\$2,026)	(\$2,053)
54-Other Charges			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$21,936)	(\$22,628)	(\$33,750)	(\$23,859)	(\$26,650)	(\$27,700)	(\$28,066)	(\$28,436)
1907-Shakespeare Event Total	(\$16,833)	(\$14,966)	(\$27,250)	(\$15,032)	(\$18,950)	(\$19,500)	(\$19,702)	(\$19,905)
1908-Fun Run Event								
4-Revenues								
42-Charges for Services	\$43,323	\$37,325	\$31,500	\$19,571	\$19,571	\$23,000	\$23,460	\$23,929
45-Product Sales			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$43,323	\$37,325	\$31,500	\$19,571	\$19,571	\$23,000	\$23,460	\$23,929
5-Expenses								
51-Salaries & Wages	(\$4,272)	(\$3,930)	(\$7,250)	(\$2,540)	(\$2,540)	(\$3,900)	(\$3,951)	(\$4,004)
52-Contractual Services	(\$5,371)	(\$4,661)	(\$9,000)	(\$4,551)	(\$4,551)	(\$5,000)	(\$5,066)	(\$5,133)
53-Supplies	(\$5,816)	(\$5,080)	(\$17,000)	(\$5,359)	(\$5,359)	(\$6,000)	(\$6,079)	(\$6,159)
54-Other Charges	(\$24,569)	(\$21,676)	(\$24,000)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,066)	(\$5,133)
5-Expenses Total	(\$40,028)	(\$35,346)	(\$57,250)	(\$17,450)	(\$17,450)	(\$19,900)	(\$20,163)	(\$20,429)
1908-Fun Run Event Total	\$3,296	\$1,979	(\$25,750)	\$2,122	\$2,121	\$3,100	\$3,297	\$3,500

Special Events

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
1925-Reindeer Run								
4-Revenues								
42-Charges for Services	\$56,900	\$60,798	\$62,000	\$10,716	\$85,000	\$91,000	\$92,820	\$94,676
45-Product Sales			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$56,900	\$60,798	\$62,000	\$10,716	\$85,000	\$91,000	\$92,820	\$94,676
5-Expenses								
51-Salaries & Wages	(\$3,341)	(\$2,729)	(\$3,500)	\$0	(\$2,000)	(\$2,000)	(\$2,040)	(\$2,081)
52-Contractual Services	(\$13,179)	(\$12,817)	(\$15,000)	(\$3,902)	(\$17,000)	(\$17,000)	(\$17,340)	(\$17,687)
53-Supplies	(\$19,006)	(\$20,230)	(\$25,000)	\$0	(\$25,000)	(\$30,000)	(\$30,600)	(\$31,212)
54-Other Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses Total	(\$35,526)	(\$35,775)	(\$43,500)	(\$3,902)	(\$44,000)	(\$49,000)	(\$49,980)	(\$50,980)
1925-Reindeer Run Total	\$21,374	\$25,023	\$18,500	\$6,814	\$41,000	\$42,000	\$42,840	\$43,697
Grand Total	\$37,546	(\$32,196)	(\$341,525)	(\$86,742)	(\$68,587)	(\$9,980)	(\$5,365)	(\$566)

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
4-Revenues	\$300,718	\$328,557	\$283,000	\$379,851	\$403,058	\$451,400	\$460,428	\$469,637
5-Expenses	(\$321,286)	(\$412,766)	(\$616,900)	(\$452,248)	(\$508,892)	(\$511,070)	(\$517,837)	(\$524,683)
10-General Total	(\$20,568)	(\$84,209)	(\$333,900)	(\$72,398)	(\$105,834)	(\$59,670)	(\$57,409)	(\$55,046)
20-Recreation								
4-Revenues	\$232,850	\$255,279	\$245,500	\$173,688	\$247,472	\$297,500	\$303,450	\$309,519
5-Expenses	(\$174,736)	(\$203,267)	(\$253,125)	(\$188,032)	(\$210,224)	(\$247,810)	(\$251,406)	(\$255,039)
20-Recreation Total	\$58,114	\$52,012	(\$7,625)	(\$14,344)	\$37,248	\$49,690	\$52,044	\$54,480
Grand Total	\$37,546	(\$32,196)	(\$341,525)	(\$86,742)	(\$68,587)	(\$9,980)	(\$5,365)	(\$566)

Revenues by Source and Expenditures by Object for Swimming Pools

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
101-Parks Maintenance								
231-Northside Pool								
5-Expenses								
51-Salaries & Wages	(\$30,633)	(\$32,158)	(\$38,327)	(\$21,076)	(\$38,327)	(\$65,037)	(\$66,475)	(\$67,956)
52-Contractual Services	(\$8,944)	(\$30,322)	(\$19,664)	(\$8,640)	(\$19,664)	(\$27,184)	(\$27,566)	(\$27,960)
53-Supplies	(\$43,364)	(\$48,894)	(\$153,440)	(\$49,560)	(\$96,460)	(\$86,800)	(\$86,800)	(\$86,800)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$82,942)	(\$111,374)	(\$211,431)	(\$79,277)	(\$154,451)	(\$179,021)	(\$180,841)	(\$182,716)
231-Northside Pool Total	(\$82,942)	(\$111,374)	(\$211,431)	(\$79,277)	(\$154,451)	(\$179,021)	(\$180,841)	(\$182,716)
232-Rice Pool								
5-Expenses								
51-Salaries & Wages	(\$54,784)	(\$57,236)	(\$50,978)	(\$32,025)	(\$50,978)	(\$51,242)	(\$51,863)	(\$52,503)
52-Contractual Services	(\$14,926)	(\$14,486)	(\$38,047)	(\$31,056)	(\$38,047)	(\$66,218)	(\$66,268)	(\$66,319)
53-Supplies	(\$69,593)	(\$94,001)	(\$190,092)	(\$125,293)	(\$121,193)	(\$132,672)	(\$132,672)	(\$132,672)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$139,304)	(\$165,723)	(\$279,117)	(\$188,374)	(\$210,218)	(\$250,132)	(\$250,803)	(\$251,495)
232-Rice Pool Total	(\$139,304)	(\$165,723)	(\$279,117)	(\$188,374)	(\$210,218)	(\$250,132)	(\$250,803)	(\$251,495)
101-Parks Maintenance Total	(\$222,246)	(\$277,097)	(\$490,548)	(\$267,651)	(\$364,669)	(\$429,153)	(\$431,644)	(\$434,211)
222-Pools								
000-Nonspecified Area								
5-Expenses								
51-Salaries & Wages			\$0		\$0	\$0	\$0	\$0
52-Contractual Services	(\$2,875)	(\$521)	(\$765)	(\$574)	(\$765)	(\$749)	(\$801)	(\$812)
53-Supplies	(\$388)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$3,263)	(\$521)	(\$765)	(\$574)	(\$765)	(\$749)	(\$801)	(\$812)
000-Nonspecified Area Total	(\$3,263)	(\$521)	(\$765)	(\$574)	(\$765)	(\$749)	(\$801)	(\$812)
231-Northside Pool								
4-Revenues								
42-Charges for Services	\$326,932	\$363,077	\$331,000	\$158,913	\$344,000	\$356,600	\$363,732	\$371,007
44-Rentals	\$12,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45-Product Sales	\$18,676	\$18,525	\$20,000	\$18,611	\$19,000	\$20,000	\$20,400	\$20,808
47-Misc. Income	\$2,175	\$0	\$1,500	\$0	\$0	\$1,500	\$1,530	\$1,561
4-Revenues Total	\$360,558	\$381,602	\$352,500	\$177,524	\$363,000	\$378,100	\$385,662	\$393,375
5-Expenses								
51-Salaries & Wages	(\$267,032)	(\$276,411)	(\$304,891)	(\$284,235)	(\$281,095)	(\$290,777)	(\$296,886)	(\$303,126)
52-Contractual Services	(\$94,418)	(\$107,678)	(\$127,218)	(\$89,145)	(\$115,210)	(\$126,444)	(\$139,800)	(\$143,945)

Revenues by Source and Expenditures by Object for Swimming Pools

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
53-Supplies	(\$29,298)	(\$30,369)	(\$35,443)	(\$32,615)	(\$33,443)	(\$34,980)	(\$35,676)	(\$36,493)
54-Other Charges	(\$1,915)	(\$1,779)	(\$3,000)	(\$2,309)	(\$2,971)	(\$3,000)	(\$3,060)	(\$3,121)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$392,664)	(\$416,237)	(\$470,552)	(\$408,303)	(\$432,718)	(\$455,201)	(\$475,422)	(\$486,684)
231-Northside Pool Total	(\$32,106)	(\$34,635)	(\$118,052)	(\$230,779)	(\$69,718)	(\$77,101)	(\$89,760)	(\$93,309)
232-Rice Pool								
4-Revenues								
42-Charges for Services	\$695,303	\$755,044	\$735,000	\$928,692	\$744,000	\$761,000	\$776,220	\$791,744
44-Rentals	\$6,350	\$7,450	\$6,000	\$5,700	\$6,000	\$6,000	\$6,120	\$6,242
45-Product Sales	\$99,614	\$105,781	\$100,000	\$102,993	\$100,500	\$102,000	\$104,040	\$106,121
46-Grants & Donations			\$0		\$0	\$0	\$0	\$0
47-Misc. Income	\$16,575	\$17,490	\$15,000	\$14,550	\$14,550	\$15,000	\$15,300	\$15,606
4-Revenues Total	\$817,842	\$885,764	\$856,000	\$1,051,935	\$865,050	\$884,000	\$901,680	\$919,714
5-Expenses								
51-Salaries & Wages	(\$597,343)	(\$645,244)	(\$682,137)	(\$648,266)	(\$655,710)	(\$673,094)	(\$687,072)	(\$701,346)
52-Contractual Services	(\$199,920)	(\$209,037)	(\$292,623)	(\$199,875)	(\$218,014)	(\$238,976)	(\$245,744)	(\$253,609)
53-Supplies	(\$70,307)	(\$67,515)	(\$79,700)	(\$70,068)	(\$74,899)	(\$77,024)	(\$78,561)	(\$80,259)
54-Other Charges	(\$11,579)	(\$13,434)	(\$13,600)	(\$12,700)	(\$13,591)	(\$13,600)	(\$13,872)	(\$14,149)
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$879,150)	(\$935,230)	(\$1,068,059)	(\$930,910)	(\$962,213)	(\$1,002,695)	(\$1,025,249)	(\$1,049,364)
232-Rice Pool Total	(\$61,308)	(\$49,465)	(\$212,059)	\$121,025	(\$97,163)	(\$118,695)	(\$123,569)	(\$129,650)
415-Marketing								
5-Expenses								
51-Salaries & Wages	(\$16,286)	(\$17,259)	(\$17,500)	(\$7,182)	(\$17,500)	(\$17,654)	(\$18,183)	(\$18,729)
52-Contractual Services	(\$1,894)	(\$1,942)	(\$5,905)	(\$4,429)	(\$5,905)	(\$6,589)	(\$6,786)	(\$6,988)
54-Other Charges	\$0	\$0	(\$2,500)	(\$500)	(\$500)	(\$1,750)	(\$1,750)	(\$1,750)
5-Expenses Total	(\$18,180)	(\$19,201)	(\$25,905)	(\$12,111)	(\$23,905)	(\$25,993)	(\$26,719)	(\$27,467)
415-Marketing Total	(\$18,180)	(\$19,201)	(\$25,905)	(\$12,111)	(\$23,905)	(\$25,993)	(\$26,719)	(\$27,467)
222-Pools Total	(\$114,856)	(\$103,823)	(\$356,781)	(\$122,438)	(\$191,552)	(\$222,537)	(\$240,850)	(\$251,239)
Grand Total	(\$337,102)	(\$380,920)	(\$847,329)	(\$390,089)	(\$556,220)	(\$651,690)	(\$672,494)	(\$685,450)

Recreation Fund Income Statements

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
20-Recreation								
000-Administration								
4-Revenues								
41-Taxes	\$5,191,294	\$5,095,254	\$5,216,865	\$5,100,416	\$5,216,865	\$5,364,007	\$5,383,559	\$5,525,695
42-Charges for Services	\$178,163	\$197,772	\$186,500	\$112,801	\$161,751	\$207,400	\$211,328	\$215,335
44-Rentals	\$22,598	\$22,455	\$20,000	\$20,218	\$40,000	\$30,000	\$30,600	\$31,212
45-Product Sales	\$54,592	\$61,506	\$54,514	\$58,282	\$58,395	\$60,340	\$61,547	\$62,778
46-Grants & Donations	\$16,107	\$21,350	\$16,100	\$7,764	\$19,639	\$20,100	\$20,100	\$20,100
47-Misc. Income	\$11,427	\$19,812	\$7,500	\$13,865	\$13,000	\$7,500	\$7,500	\$7,500
48-Interest Income	\$418,260	\$356,428	\$100,000	\$219,992	\$200,000	\$200,000	\$202,000	\$210,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$5,892,440	\$5,774,578	\$5,601,479	\$5,533,340	\$5,709,650	\$5,889,347	\$5,916,634	\$6,072,619
5-Expenses								
51-Salaries & Wages	(\$1,089,543)	(\$1,134,627)	(\$1,293,819)	(\$986,535)	(\$1,248,015)	(\$1,359,284)	(\$1,400,015)	(\$1,441,960)
52-Contractual Services	(\$808,788)	(\$805,255)	(\$1,045,149)	(\$704,583)	(\$937,318)	(\$1,042,017)	(\$1,064,506)	(\$1,091,382)
53-Supplies	(\$68,085)	(\$118,998)	(\$138,303)	(\$83,068)	(\$290,794)	(\$305,709)	(\$308,856)	(\$315,101)
54-Other Charges	(\$95,405)	(\$112,186)	(\$143,554)	(\$81,584)	(\$137,866)	(\$143,313)	(\$144,256)	(\$146,354)
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out	(\$2,021,144)	(\$1,500,000)	(\$1,630,000)	(\$1,222,500)	(\$1,630,000)	(\$1,600,000)	(\$1,400,000)	(\$1,330,000)
5-Expenses Total	(\$4,082,964)	(\$3,671,066)	(\$4,250,825)	(\$3,078,269)	(\$4,243,992)	(\$4,450,321)	(\$4,317,633)	(\$4,324,797)
000-Administration Total	\$1,809,476	\$2,103,512	\$1,350,654	\$2,455,070	\$1,465,658	\$1,439,026	\$1,599,001	\$1,747,822
101-Parks Maintenance								
4-Revenues								
42-Charges for Services			\$0		\$0	\$0	\$0	\$0
44-Rentals	\$34,272	\$35,915	\$11,761	\$29,473	\$11,761	\$11,761	\$11,761	\$11,761
45-Product Sales			\$0		\$0	\$0	\$0	\$0
47-Misc. Income	\$5,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$39,797	\$35,915	\$11,761	\$29,473	\$11,761	\$11,761	\$11,761	\$11,761
5-Expenses								
51-Salaries & Wages	(\$935,593)	(\$986,658)	(\$1,014,943)	(\$737,765)	(\$1,014,943)	(\$1,521,173)	(\$1,558,405)	(\$1,596,749)
52-Contractual Services	(\$279,515)	(\$328,717)	(\$420,660)	(\$270,612)	(\$402,644)	(\$684,185)	(\$696,300)	(\$709,278)
53-Supplies	(\$222,995)	(\$253,046)	(\$626,401)	(\$345,561)	(\$480,522)	(\$559,337)	(\$559,364)	(\$559,472)
57-Capital			(\$46,000)		\$0	(\$38,000)	\$0	(\$33,000)

Recreation Fund Income Statements

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
5-Expenses Total	(\$1,438,103)	(\$1,568,421)	(\$2,108,004)	(\$1,353,938)	(\$1,898,109)	(\$2,802,695)	(\$2,814,068)	(\$2,898,499)
101-Parks Maintenance Total	(\$1,398,306)	(\$1,532,506)	(\$2,096,243)	(\$1,324,465)	(\$1,886,348)	(\$2,790,934)	(\$2,802,307)	(\$2,886,738)
220-Recreation Programs								
4-Revenues								
42-Charges for Services	\$4,565,631	\$5,227,063	\$5,687,636	\$4,355,974	\$5,513,152	\$6,161,875	\$6,308,253	\$6,434,169
44-Rentals	\$37,266	\$49,852	\$50,000	\$54,850	\$55,000	\$67,000	\$68,340	\$69,707
45-Product Sales	\$11,923	\$14,015	\$11,025	\$16,859	\$13,526	\$14,575	\$14,867	\$15,164
46-Grants & Donations			\$0		\$0	\$0	\$0	\$0
47-Misc. Income			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$4,614,820	\$5,290,930	\$5,748,661	\$4,427,684	\$5,581,678	\$6,243,450	\$6,391,460	\$6,519,040
5-Expenses								
51-Salaries & Wages	(\$1,423,196)	(\$1,480,339)	(\$1,547,332)	(\$1,269,399)	(\$1,486,567)	(\$1,610,948)	(\$1,651,076)	(\$1,680,773)
52-Contractual Services	(\$2,053,770)	(\$2,324,687)	(\$2,664,069)	(\$1,884,347)	(\$2,454,801)	(\$2,653,056)	(\$2,707,987)	(\$2,764,624)
53-Supplies	(\$211,176)	(\$217,061)	(\$262,408)	(\$156,142)	(\$230,847)	(\$239,674)	(\$245,762)	(\$250,142)
54-Other Charges			(\$900)		(\$500)	(\$500)	(\$510)	(\$520)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$3,688,142)	(\$4,022,087)	(\$4,474,709)	(\$3,309,888)	(\$4,172,715)	(\$4,504,178)	(\$4,605,335)	(\$4,696,059)
220-Recreation Programs Total	\$926,678	\$1,268,843	\$1,273,953	\$1,117,796	\$1,408,962	\$1,739,272	\$1,786,125	\$1,822,981
221-Athletics								
4-Revenues								
42-Charges for Services	\$763,782	\$787,529	\$1,000,300	\$666,782	\$956,470	\$1,040,500	\$1,022,550	\$1,074,397
45-Product Sales	\$4,458	\$13,143	\$6,900	\$3,684	\$10,534	\$10,500	\$10,608	\$10,894
47-Misc. Income	\$0	\$0	\$0	\$3,084	\$2,834	\$0	\$0	\$0
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$768,239	\$800,673	\$1,007,200	\$673,550	\$969,838	\$1,051,000	\$1,033,158	\$1,085,290
5-Expenses								
51-Salaries & Wages	(\$60,670)	(\$56,802)	(\$73,365)	(\$58,875)	(\$70,443)	(\$85,465)	(\$87,811)	(\$90,222)
52-Contractual Services	(\$239,065)	(\$271,327)	(\$360,535)	(\$275,853)	(\$385,357)	(\$403,367)	(\$408,632)	(\$415,895)
53-Supplies	(\$285,737)	(\$342,756)	(\$375,313)	(\$271,308)	(\$394,981)	(\$435,500)	(\$410,550)	(\$449,616)
54-Other Charges	(\$84,613)	(\$87,302)	(\$208,539)	(\$74,963)	(\$96,000)	(\$125,000)	(\$127,480)	(\$130,010)
57-Capital			\$0		\$0	\$0	\$0	\$0

Recreation Fund Income Statements

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
59-Transfers Out			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$670,085)	(\$758,187)	(\$1,017,752)	(\$680,998)	(\$946,781)	(\$1,049,332)	(\$1,034,473)	(\$1,085,743)
221-Athletics Total	\$98,154	\$42,486	(\$10,552)	(\$7,448)	\$23,057	\$1,668	(\$1,315)	(\$453)
222-Pools								
4-Revenues								
42-Charges for Services	\$1,022,235	\$1,118,121	\$1,066,000	\$1,087,606	\$1,088,000	\$1,117,600	\$1,139,952	\$1,162,751
44-Rentals	\$19,125	\$7,450	\$6,000	\$5,700	\$6,000	\$6,000	\$6,120	\$6,242
45-Product Sales	\$118,290	\$124,305	\$120,000	\$121,604	\$119,500	\$122,000	\$124,440	\$126,929
46-Grants & Donations			\$0		\$0	\$0	\$0	\$0
47-Misc. Income	\$18,750	\$17,490	\$16,500	\$14,550	\$14,550	\$16,500	\$16,830	\$17,167
4-Revenues Total	\$1,178,400	\$1,267,366	\$1,208,500	\$1,229,459	\$1,228,050	\$1,262,100	\$1,287,342	\$1,313,089
5-Expenses								
51-Salaries & Wages	(\$880,662)	(\$938,914)	(\$1,004,527)	(\$939,682)	(\$954,304)	(\$981,525)	(\$1,002,142)	(\$1,023,200)
52-Contractual Services	(\$299,107)	(\$319,178)	(\$426,511)	(\$294,023)	(\$339,894)	(\$372,759)	(\$393,131)	(\$405,355)
53-Supplies	(\$99,993)	(\$97,884)	(\$115,142)	(\$102,683)	(\$108,341)	(\$112,004)	(\$114,237)	(\$116,752)
54-Other Charges	(\$13,495)	(\$15,213)	(\$19,100)	(\$15,509)	(\$17,062)	(\$18,350)	(\$18,682)	(\$19,021)
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$1,293,256)	(\$1,371,189)	(\$1,565,281)	(\$1,351,897)	(\$1,419,602)	(\$1,484,637)	(\$1,528,192)	(\$1,564,328)
222-Pools Total	(\$114,856)	(\$103,823)	(\$356,781)	(\$122,438)	(\$191,552)	(\$222,537)	(\$240,850)	(\$251,239)
224-Recreation Facilities								
4-Revenues								
42-Charges for Services	\$962	\$844	\$600	\$557	\$600	\$600	\$600	\$600
44-Rentals	\$48,697	\$53,583	\$47,600	\$40,919	\$47,100	\$47,600	\$48,066	\$48,633
45-Product Sales	\$939	\$632	\$700	(\$353)	\$263	\$1,000	\$1,000	\$1,000
47-Misc. Income	\$0	\$9,281	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$50,598	\$64,340	\$48,900	\$41,122	\$47,963	\$49,200	\$49,666	\$50,233
5-Expenses								
51-Salaries & Wages	(\$202,444)	(\$205,720)	(\$199,304)	(\$151,598)	(\$199,254)	(\$208,889)	(\$216,753)	(\$224,936)
52-Contractual Services	(\$348,513)	(\$339,802)	(\$513,496)	(\$267,989)	(\$386,628)	(\$408,625)	(\$423,586)	(\$440,566)
53-Supplies	(\$39,861)	(\$22,465)	(\$31,367)	(\$13,339)	(\$34,285)	(\$35,533)	(\$35,616)	(\$36,031)

Recreation Fund Income Statements

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
54-Other Charges	(\$4,926)	(\$5,684)	(\$10,465)	(\$3,301)	(\$8,165)	(\$10,605)	(\$10,605)	(\$10,605)
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$595,744)	(\$573,671)	(\$754,632)	(\$436,226)	(\$628,332)	(\$663,652)	(\$686,559)	(\$712,138)
224-Recreation Facilities Total	(\$545,146)	(\$509,331)	(\$705,732)	(\$395,104)	(\$580,369)	(\$614,452)	(\$636,893)	(\$661,904)
350-Special Facilities								
4-Revenues								
42-Charges for Services	\$544,272	\$683,733	\$632,000	\$493,379	\$735,500	\$776,000	\$791,520	\$807,350
44-Rentals	\$726	\$1,318	\$1,000	\$355	\$1,000	\$1,500	\$1,530	\$1,561
45-Product Sales	\$1,100	\$813	\$1,000	\$859	\$1,000	\$2,000	\$2,040	\$2,081
46-Grants & Donations			\$0		\$0	\$0	\$0	\$0
47-Misc. Income			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$546,098	\$685,864	\$634,000	\$494,593	\$737,500	\$779,500	\$795,090	\$810,992
5-Expenses								
51-Salaries & Wages	(\$417,851)	(\$440,060)	(\$456,717)	(\$317,985)	(\$438,191)	(\$466,835)	(\$476,687)	(\$486,765)
52-Contractual Services	(\$68,590)	(\$71,253)	(\$110,288)	(\$70,294)	(\$108,492)	(\$116,410)	(\$117,917)	(\$121,096)
53-Supplies	(\$62,437)	(\$62,944)	(\$77,738)	(\$42,122)	(\$82,081)	(\$90,225)	(\$91,929)	(\$94,094)
54-Other Charges	(\$7,848)	(\$943)	(\$9,850)	(\$2,502)	(\$6,305)	(\$8,350)	(\$8,427)	(\$8,506)
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$556,726)	(\$575,201)	(\$654,593)	(\$432,903)	(\$635,069)	(\$681,821)	(\$694,959)	(\$710,461)
350-Special Facilities Total	(\$10,628)	\$110,663	(\$20,593)	\$61,689	\$102,431	\$97,679	\$100,131	\$100,531
418-Human Resources								
5-Expenses								
51-Salaries & Wages	(\$87,177)	(\$90,236)	(\$100,600)	(\$73,156)	(\$100,600)	(\$104,475)	(\$107,609)	(\$110,838)
52-Contractual Services	(\$7,571)	(\$7,463)	(\$8,892)	(\$6,669)	(\$8,892)	(\$9,924)	(\$10,219)	(\$10,523)
53-Supplies			(\$250)		\$0	(\$50)	(\$50)	(\$50)
54-Other Charges	(\$165)	\$0	(\$2,732)	(\$1,675)	(\$2,732)	(\$2,814)	(\$2,898)	(\$2,985)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$94,913)	(\$97,699)	(\$112,475)	(\$81,501)	(\$112,225)	(\$117,263)	(\$120,776)	(\$124,395)
418-Human Resources Total	(\$94,913)	(\$97,699)	(\$112,475)	(\$81,501)	(\$112,225)	(\$117,263)	(\$120,776)	(\$124,395)

Recreation Fund Income Statements

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
419-Finance								
5-Expenses								
51-Salaries & Wages	(\$255,701)	(\$269,845)	(\$290,029)	(\$214,139)	(\$282,520)	(\$298,412)	(\$307,297)	(\$316,448)
52-Contractual Services	(\$40,419)	(\$47,514)	(\$47,449)	(\$35,587)	(\$47,449)	(\$59,251)	(\$61,011)	(\$62,823)
5-Expenses Total	(\$296,121)	(\$317,360)	(\$337,478)	(\$249,726)	(\$329,969)	(\$357,663)	(\$368,308)	(\$379,271)
419-Finance Total	(\$296,121)	(\$317,360)	(\$337,478)	(\$249,726)	(\$329,969)	(\$357,663)	(\$368,308)	(\$379,271)
20-Recreation Total	\$374,339	\$964,785	(\$1,015,247)	\$1,453,874	(\$100,355)	(\$825,205)	(\$685,193)	(\$632,667)
Grand Total	\$374,339	\$964,785	(\$1,015,247)	\$1,453,874	(\$100,355)	(\$825,205)	(\$685,193)	(\$632,667)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2025 Projections	2027 Proposed	2028 Proposed	2029 Proposed
Athletics Dept. Area								
203-Athletic Programs								
4-Revenues								
42-Charges for Services	\$868,327	\$866,607	\$911,666	\$733,654	\$859,112	\$912,745	\$931,000	\$949,620
4-Revenues Total	\$868,327	\$866,607	\$911,666	\$733,654	\$859,112	\$912,745	\$931,000	\$949,620
5-Expenses								
51-Full Time Salary & Wages	(\$63,076)	(\$75,198)	(\$65,521)	(\$49,426)	(\$65,521)	(\$49,021)	(\$50,473)	(\$51,969)
51-Part Time Wages	(\$171,778)	(\$135,988)	(\$137,455)	(\$151,894)	(\$145,320)	(\$156,955)	(\$160,094)	(\$163,296)
52-Computer Services	(\$4,713)	(\$2,732)	(\$3,869)	(\$2,902)	(\$3,869)	(\$4,348)	(\$4,356)	(\$4,494)
52-Contractual Services	(\$381,114)	(\$368,066)	(\$424,347)	(\$292,739)	(\$416,299)	(\$443,707)	(\$452,581)	(\$461,633)
52-Health & Life Insurance	(\$9,783)	(\$14,460)	(\$18,519)	(\$13,890)	(\$18,519)	(\$13,183)	(\$13,575)	(\$13,978)
52-Utilities	(\$1,800)	(\$2,428)	(\$2,220)	(\$1,952)	(\$2,243)	(\$2,720)	(\$2,772)	(\$2,825)
53-Supplies	(\$9,992)	(\$5,878)	(\$9,895)	(\$7,456)	(\$9,594)	(\$10,085)	(\$10,312)	(\$10,524)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$642,256)	(\$604,750)	(\$661,827)	(\$520,258)	(\$661,365)	(\$680,018)	(\$694,162)	(\$708,720)
203-Athletic Programs Total	\$226,071	\$261,858	\$249,839	\$213,396	\$197,747	\$232,727	\$236,837	\$240,900
204-Leagues								
4-Revenues								
42-Charges for Services	\$2,381,908	\$1,949,491	\$2,405,500	\$1,735,145	\$2,505,673	\$2,655,950	\$2,709,069	\$2,763,250
44-Rentals			\$0		\$0	\$0	\$0	\$0
45-Product Sales	\$13,167	\$11,507	\$10,000	\$13,259	\$9,000	\$10,000	\$10,200	\$10,404
4-Revenues Total	\$2,395,074	\$1,960,998	\$2,415,500	\$1,748,404	\$2,514,673	\$2,665,950	\$2,719,269	\$2,773,654
5-Expenses								
51-Full Time Salary & Wages	(\$115,832)	(\$118,215)	(\$86,616)	(\$67,763)	(\$86,616)	(\$95,206)	(\$98,008)	(\$100,895)
51-Part Time Wages	(\$47,947)	(\$39,888)	(\$55,188)	(\$49,274)	(\$55,923)	(\$57,873)	(\$59,030)	(\$60,211)
52-Computer Services	(\$1,599)	(\$5,045)	(\$1,304)	(\$978)	(\$1,304)	(\$1,301)	(\$1,392)	(\$1,476)
52-Contractual Services	(\$1,453,136)	(\$1,236,090)	(\$1,597,584)	(\$1,194,719)	(\$1,500,751)	(\$1,597,215)	(\$1,629,159)	(\$1,661,742)
52-Health & Life Insurance	(\$28,403)	(\$28,673)	(\$10,524)	(\$7,893)	(\$10,524)	(\$10,037)	(\$10,331)	(\$10,635)
52-Utilities	(\$2,870)	(\$2,515)	(\$3,120)	(\$1,918)	(\$2,669)	(\$2,920)	(\$2,940)	(\$2,960)
53-Supplies	(\$115,704)	(\$117,824)	(\$153,521)	(\$74,536)	(\$126,872)	(\$128,900)	(\$131,476)	(\$134,104)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$1,765,490)	(\$1,548,250)	(\$1,907,857)	(\$1,397,081)	(\$1,784,660)	(\$1,893,452)	(\$1,932,337)	(\$1,972,022)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2025 Projections	2027 Proposed	2028 Proposed	2029 Proposed
204-Leagues Total	\$629,585	\$412,748	\$507,643	\$351,323	\$730,013	\$772,498	\$786,932	\$801,632
205-Athletics Dept. Area								
4-Revenues								
42-Charges for Services	\$50,015	\$49,205	\$49,500	\$0	\$51,400	\$51,400	\$52,428	\$53,477
44-Rentals	\$20,692	\$20,837	\$20,000	\$20,218	\$40,000	\$30,000	\$30,600	\$31,212
47-Miscellaneous Income	\$0	\$0	\$0	\$2	\$0	\$0	\$0	\$0
4-Revenues Total	\$70,707	\$70,042	\$69,500	\$20,220	\$91,400	\$81,400	\$83,028	\$84,689
5-Expenses								
51-Full Time Salary & Wages	(\$132,641)	(\$177,194)	(\$167,104)	(\$133,227)	(\$159,164)	(\$187,169)	(\$192,654)	(\$198,303)
51-Part Time Wages	\$0	(\$8,533)	(\$7,500)	(\$7,399)	(\$15,000)	(\$15,000)	(\$15,300)	(\$15,606)
52-Computer Services	(\$8,932)	(\$16,546)	(\$18,490)	(\$13,868)	(\$18,490)	(\$21,568)	(\$21,304)	(\$22,043)
52-Contractual Services	(\$2,083)	(\$1,671)	(\$4,240)	(\$1,753)	(\$4,374)	(\$6,000)	(\$6,060)	(\$6,121)
52-Health & Life Insurance	(\$18,080)	(\$39,961)	(\$12,416)	(\$9,312)	(\$12,416)	(\$9,894)	(\$10,178)	(\$10,469)
52-Utilities	(\$1,753)	(\$2,330)	(\$2,100)	(\$1,188)	(\$2,100)	(\$2,100)	(\$2,100)	(\$2,100)
53-Supplies	(\$59,048)	(\$13,740)	(\$57,277)	(\$27,443)	(\$224,254)	(\$224,447)	(\$228,885)	(\$233,653)
54-Other Charges	(\$17,928)	(\$15,609)	(\$32,200)	(\$10,141)	(\$29,700)	(\$29,700)	(\$30,294)	(\$30,900)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$240,464)	(\$275,585)	(\$301,328)	(\$204,330)	(\$465,499)	(\$495,879)	(\$506,775)	(\$519,196)
205-Athletics Dept. Area Total	(\$169,757)	(\$205,543)	(\$231,828)	(\$184,110)	(\$374,099)	(\$414,479)	(\$423,747)	(\$434,507)
221-Wheaton Youth Cheerleading								
4-Revenues								
42-Charges for Services	\$226,996	\$159,071	\$279,000	\$233,500	\$361,000	\$399,000	\$368,220	\$406,980
45-Product Sales	\$2,673	\$1,145	\$1,400	\$0	\$1,400	\$1,500	\$1,428	\$1,530
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$229,669	\$160,216	\$280,400	\$233,500	\$362,400	\$400,500	\$369,648	\$408,510
5-Expenses								
51-Full Time Salary & Wages	(\$3,448)	(\$4,775)	(\$7,236)	(\$5,138)	(\$7,236)	(\$18,723)	(\$19,285)	(\$19,863)
51-Part Time Wages	\$0	(\$210)	\$0	\$0	\$0	\$0	\$0	\$0
52-Contractual Services	(\$115,630)	(\$87,851)	(\$161,998)	(\$131,283)	(\$206,320)	(\$209,320)	(\$210,446)	(\$213,506)
52-Health & Life Insurance	\$0	(\$815)	(\$3,389)	(\$2,542)	(\$3,389)	(\$9,632)	(\$9,920)	(\$10,216)
53-Supplies	(\$99,286)	(\$60,983)	(\$115,711)	(\$48,303)	(\$137,500)	(\$170,500)	(\$140,250)	(\$173,910)
54-Other Charges			\$0		\$0	\$0	\$0	\$0

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2025 Projections	2027 Proposed	2028 Proposed	2029 Proposed
5-Expenses Total	(\$218,364)	(\$154,634)	(\$288,334)	(\$187,266)	(\$354,445)	(\$408,175)	(\$379,901)	(\$417,496)
221-Wheaton Youth Cheerleading Total	\$11,304	\$5,581	(\$7,934)	\$46,234	\$7,955	(\$7,675)	(\$10,253)	(\$8,986)
222-Wheaton Youth Football								
4-Revenues								
42-Charges for Services	\$298,582	\$280,496	\$327,000	\$179,533	\$325,000	\$335,000	\$341,700	\$348,534
45-Product Sales	\$6,796	\$1,589	\$2,500	\$1,944	\$6,000	\$6,000	\$6,120	\$6,242
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$305,378	\$282,084	\$329,500	\$181,476	\$331,000	\$341,000	\$347,820	\$354,776
5-Expenses								
51-Full Time Salary & Wages	(\$8,621)	(\$11,938)	(\$18,090)	(\$12,845)	(\$18,090)	(\$18,723)	(\$19,285)	(\$19,863)
51-Part Time Wages	(\$17,856)	(\$9,794)	(\$12,000)	(\$14,183)	(\$12,000)	(\$13,000)	(\$13,260)	(\$13,525)
52-Computer Services	(\$84)	(\$87)	(\$180)	(\$135)	(\$180)	(\$180)	(\$193)	(\$193)
52-Contractual Services	(\$85,159)	(\$68,374)	(\$99,700)	(\$71,157)	(\$94,200)	(\$97,200)	(\$99,144)	(\$101,127)
52-Health & Life Insurance	\$0	(\$2,036)	(\$8,474)	(\$6,356)	(\$8,474)	(\$9,632)	(\$9,920)	(\$10,216)
53-Supplies	(\$137,585)	(\$123,121)	(\$144,180)	(\$135,198)	(\$149,000)	(\$153,000)	(\$156,060)	(\$159,181)
54-Other Charges	(\$35,911)	(\$36,147)	(\$52,229)	(\$27,229)	(\$42,000)	(\$42,000)	(\$42,840)	(\$43,697)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$285,216)	(\$251,498)	(\$334,854)	(\$267,103)	(\$323,945)	(\$333,735)	(\$340,701)	(\$347,802)
222-Wheaton Youth Football Total	\$20,162	\$30,586	(\$5,354)	(\$85,627)	\$7,055	\$7,265	\$7,119	\$6,975
223-Youth Baseball/Softball								
4-Revenues								
42-Charges for Services	\$261,952	\$324,215	\$394,300	\$253,749	\$270,470	\$306,500	\$312,630	\$318,883
45-Product Sales	\$3,674	\$1,724	\$3,000	\$1,741	\$3,134	\$3,000	\$3,060	\$3,121
47-Miscellaneous Income	\$0	\$0	\$0	\$3,084	\$2,834	\$0	\$0	\$0
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$265,626	\$325,940	\$397,300	\$258,574	\$276,438	\$309,500	\$315,690	\$322,004
5-Expenses								
51-Full Time Salary & Wages	(\$19,549)	(\$26,007)	(\$25,188)	(\$19,636)	(\$25,188)	(\$26,169)	(\$26,954)	(\$27,763)
51-Part Time Wages	(\$7,327)	(\$7,946)	(\$10,850)	(\$7,073)	(\$7,928)	(\$8,850)	(\$9,027)	(\$9,208)
52-Computer Services	(\$84)	(\$87)	(\$180)	(\$135)	(\$180)	(\$180)	(\$193)	(\$193)
52-Contractual Services	(\$61,961)	(\$71,396)	(\$82,000)	(\$60,784)	(\$68,000)	(\$72,000)	(\$73,440)	(\$74,909)

ATHLETICS DEPARTMENT AREAS: Revenues and Expenditures by Area

ATHLETICS DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2025 Projections	2027 Proposed	2028 Proposed	2029 Proposed
52-Health & Life Insurance	(\$8,408)	(\$8,419)	(\$4,614)	(\$3,461)	(\$4,614)	(\$5,222)	(\$5,377)	(\$5,537)
53-Supplies	(\$105,886)	(\$101,633)	(\$115,422)	(\$87,807)	(\$108,481)	(\$112,000)	(\$114,240)	(\$116,525)
54-Other Charges	(\$51,391)	(\$48,465)	(\$156,310)	(\$47,734)	(\$53,000)	(\$82,000)	(\$83,640)	(\$85,313)
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$254,607)	(\$263,953)	(\$394,564)	(\$226,629)	(\$267,391)	(\$306,421)	(\$312,871)	(\$319,446)
223-Youth Baseball/Softball Total	\$11,019	\$61,987	\$2,736	\$31,945	\$9,046	\$3,079	\$2,819	\$2,558
225-Central Athletic Complex								
4-Revenues								
42-Charges for Services	\$81,875	\$65,692	\$169,625	\$166,919	\$170,237	\$222,100	\$226,542	\$231,073
44-Rentals	\$49,852	\$37,266	\$50,000	\$54,850	\$55,000	\$67,000	\$68,340	\$69,707
45-Product Sales	\$170	\$211	\$100	\$3,175	\$4,100	\$4,100	\$4,182	\$4,266
4-Revenues Total	\$131,896	\$103,169	\$219,725	\$224,943	\$229,337	\$293,200	\$299,064	\$305,045
5-Expenses								
51-Part Time Wages	(\$81,124)	(\$69,010)	(\$78,200)	(\$64,716)	(\$79,220)	(\$89,284)	(\$90,870)	(\$92,487)
52-Computer Services	(\$1,092)	(\$1,035)	(\$1,557)	(\$1,168)	(\$1,557)	(\$1,571)	(\$1,646)	(\$1,721)
52-Contractual Services	(\$33,057)	(\$31,565)	(\$99,342)	(\$80,137)	(\$106,512)	(\$147,275)	(\$149,137)	(\$151,036)
52-Health & Life Insurance			\$0		\$0	\$0	\$0	\$0
52-Utilities	(\$102,697)	(\$91,691)	(\$168,450)	(\$72,831)	(\$108,594)	(\$113,600)	(\$118,782)	(\$124,213)
53-Supplies	(\$28,274)	(\$30,871)	(\$41,924)	(\$17,946)	(\$41,060)	(\$58,330)	(\$58,530)	(\$58,734)
54-Other Charges			(\$500)		(\$500)	(\$500)	(\$510)	(\$520)
57-Capital			\$0		\$0	(\$23,000)	\$0	\$0
5-Expenses Total	(\$246,244)	(\$224,172)	(\$389,973)	(\$236,798)	(\$337,444)	(\$433,560)	(\$419,474)	(\$428,711)
225-Central Athletic Complex Total	(\$114,347)	(\$121,003)	(\$170,248)	(\$11,854)	(\$108,107)	(\$140,360)	(\$120,410)	(\$123,666)
Athletics Dept. Area Total	\$614,037	\$446,214	\$344,854	\$361,307	\$469,611	\$453,054	\$479,297	\$484,906

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
Recreation Dept. Area								
200-Recreation Dept. Area								
4-Revenues								
42-Charges for Services			\$0		\$0	\$0	\$0	\$0
44-Rentals	\$1,761	\$1,763	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$1,761	\$1,763	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses								
51-Full Time Salary & Wages	(\$177,452)	(\$228,214)	(\$237,825)	(\$187,419)	(\$237,825)	(\$251,017)	(\$258,547)	(\$266,304)
51-Part Time Wages			\$0		\$0	\$0	\$0	\$0
52-Computer Services	(\$4,557)	(\$8,383)	(\$12,707)	(\$9,530)	(\$12,707)	(\$11,317)	(\$11,239)	(\$11,669)
52-Contractual Services	(\$2,053)	(\$1,669)	(\$8,960)	(\$7,620)	(\$9,430)	(\$14,600)	(\$14,600)	(\$14,600)
52-Health & Life Insurance	(\$31,599)	(\$31,727)	(\$53,814)	(\$40,360)	(\$53,814)	(\$60,806)	(\$62,614)	(\$64,475)
52-Utilities	(\$1,609)	(\$1,256)	(\$2,040)	(\$720)	(\$2,040)	(\$2,040)	(\$2,040)	(\$2,040)
53-Supplies	(\$4,756)	(\$6,231)	(\$8,713)	(\$4,945)	(\$8,695)	(\$10,363)	(\$8,353)	(\$8,504)
54-Other Charges	(\$13,568)	(\$15,433)	(\$22,378)	(\$11,564)	(\$21,885)	(\$21,665)	(\$21,665)	(\$21,665)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$235,594)	(\$292,913)	(\$346,437)	(\$262,159)	(\$346,396)	(\$371,808)	(\$379,058)	(\$389,258)
200-Recreation Dept. Area Total	(\$233,833)	(\$291,150)	(\$346,437)	(\$262,159)	(\$346,396)	(\$371,808)	(\$379,058)	(\$389,258)
201-Arts and Crafts								
4-Revenues								
42-Charges for Services	\$39,752	\$45,130	\$55,036	\$43,415	\$50,267	\$61,056	\$62,277	\$63,523
45-Product Sales	\$205	\$361	\$325	\$282	\$325	\$325	\$332	\$338
4-Revenues Total	\$39,957	\$45,491	\$55,361	\$43,697	\$50,592	\$61,381	\$62,609	\$63,861
5-Expenses								
51-Full Time Salary & Wages			\$0		\$0	\$0	\$0	\$0
51-Part Time Wages	(\$19,285)	(\$21,594)	(\$22,627)	(\$19,005)	(\$21,725)	(\$25,397)	(\$25,733)	(\$26,072)
52-Contractual Services	(\$3,550)	(\$3,875)	(\$4,332)	(\$2,375)	(\$4,332)	(\$5,115)	(\$5,183)	(\$5,251)
52-Health & Life Insurance			\$0		\$0	\$0	\$0	\$0
53-Supplies	(\$3,274)	(\$3,216)	(\$4,100)	(\$3,451)	(\$3,600)	(\$4,300)	(\$4,357)	(\$4,414)
5-Expenses Total	(\$26,110)	(\$28,684)	(\$31,060)	(\$24,831)	(\$29,657)	(\$34,812)	(\$35,272)	(\$35,737)
201-Arts and Crafts Total	\$13,847	\$16,807	\$24,301	\$18,866	\$20,935	\$26,569	\$27,337	\$28,123

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
202-Performing Arts								
4-Revenues								
42-Charges for Services	\$141,109	\$172,820	\$168,319	\$132,637	\$167,299	\$181,519	\$185,139	\$188,832
45-Product Sales			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$141,109	\$172,820	\$168,319	\$132,637	\$167,299	\$181,519	\$185,139	\$188,832
5-Expenses								
51-Full Time Salary & Wages	(\$33,417)	(\$34,622)	(\$35,658)	(\$27,703)	(\$35,658)	(\$37,484)	(\$38,608)	(\$39,766)
51-Part Time Wages	(\$37,186)	(\$48,660)	(\$50,673)	(\$35,399)	(\$50,950)	(\$56,955)	(\$57,707)	(\$58,468)
52-Computer Services	(\$2,650)	(\$2,594)	(\$3,499)	(\$2,624)	(\$3,499)	(\$4,124)	(\$4,113)	(\$4,263)
52-Contractual Services	(\$19,455)	(\$21,317)	(\$19,502)	(\$11,133)	(\$18,076)	(\$20,394)	(\$20,664)	(\$20,936)
52-Health & Life Insurance	(\$4,070)	(\$4,055)	(\$4,861)	(\$3,645)	(\$4,861)	(\$5,426)	(\$5,586)	(\$5,751)
52-Utilities			\$0		\$0	\$0	\$0	\$0
53-Supplies	(\$12,232)	(\$15,306)	(\$19,468)	(\$12,526)	(\$16,418)	(\$16,934)	(\$17,138)	(\$17,413)
54-Other Charges			(\$200)		\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$109,011)	(\$126,554)	(\$133,860)	(\$93,031)	(\$129,461)	(\$141,317)	(\$143,816)	(\$146,598)
202-Performing Arts Total	\$32,099	\$46,266	\$34,459	\$39,605	\$37,838	\$40,202	\$41,323	\$42,235
207-Camps and Preschool								
4-Revenues								
42-Charges for Services	\$949,257	\$1,147,060	\$1,319,092	\$1,073,673	\$1,184,592	\$1,405,665	\$1,457,419	\$1,486,560
4-Revenues Total	\$949,257	\$1,147,060	\$1,319,092	\$1,073,673	\$1,184,592	\$1,405,665	\$1,457,419	\$1,486,560
5-Expenses								
51-Full Time Salary & Wages	(\$100,555)	(\$64,947)	(\$64,584)	(\$50,637)	(\$64,584)	(\$68,712)	(\$70,773)	(\$72,897)
51-Part Time Wages	(\$522,415)	(\$569,985)	(\$642,802)	(\$534,092)	(\$583,546)	(\$656,595)	(\$676,621)	(\$685,797)
52-Computer Services	(\$3,561)	(\$5,483)	(\$4,400)	(\$3,300)	(\$4,400)	(\$4,811)	(\$4,848)	(\$5,031)
52-Contractual Services	(\$59,518)	(\$63,271)	(\$80,452)	(\$43,477)	(\$78,646)	(\$87,575)	(\$88,739)	(\$89,952)
52-Health & Life Insurance	(\$39,606)	(\$39,470)	(\$29,434)	(\$22,076)	(\$29,434)	(\$32,873)	(\$33,854)	(\$34,864)
52-Utilities	(\$3,771)	(\$2,967)	(\$4,590)	(\$2,528)	(\$4,590)	(\$4,590)	(\$4,590)	(\$4,590)
53-Supplies	(\$36,483)	(\$33,893)	(\$35,800)	(\$29,237)	(\$35,400)	(\$36,512)	(\$38,900)	(\$39,462)
54-Other Charges			\$0		\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$765,909)	(\$780,015)	(\$862,062)	(\$685,346)	(\$800,600)	(\$891,668)	(\$918,325)	(\$932,593)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
207-Camps and Preschool Total	\$183,348	\$367,045	\$457,030	\$388,327	\$383,991	\$513,997	\$539,094	\$553,967
208-General Interests								
4-Revenues								
42-Charges for Services	\$173,385	\$184,935	\$205,751	\$165,315	\$205,019	\$233,259	\$237,924	\$242,683
45-Product Sales			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$173,385	\$184,935	\$205,751	\$165,315	\$205,019	\$233,259	\$237,924	\$242,683
5-Expenses								
51-Full Time Salary & Wages	(\$33,418)	(\$34,622)	(\$35,658)	(\$27,704)	(\$35,658)	(\$37,484)	(\$38,608)	(\$39,766)
51-Part Time Wages	(\$62,357)	(\$59,624)	(\$62,768)	(\$51,741)	(\$64,105)	(\$76,345)	(\$77,911)	(\$79,489)
52-Computer Services			\$0		\$0	\$0	\$0	\$0
52-Contractual Services	(\$45,878)	(\$45,902)	(\$56,225)	(\$39,856)	(\$52,731)	(\$57,265)	(\$58,021)	(\$58,787)
52-Health & Life Insurance	(\$4,070)	(\$4,055)	(\$4,861)	(\$3,645)	(\$4,861)	(\$5,426)	(\$5,586)	(\$5,751)
52-Utilities			\$0		\$0	\$0	\$0	\$0
53-Supplies	(\$4,429)	(\$4,326)	(\$3,650)	(\$3,621)	(\$3,500)	(\$4,900)	(\$4,965)	(\$5,030)
54-Other Charges			(\$200)		\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$150,152)	(\$148,529)	(\$163,362)	(\$126,566)	(\$160,854)	(\$181,420)	(\$185,090)	(\$188,823)
208-General Interests Total	\$23,233	\$36,406	\$42,390	\$38,749	\$44,165	\$51,839	\$52,834	\$53,860
209-Special Events								
4-Revenues								
42-Charges for Services	\$19,779	\$24,854	\$33,339	\$14,626	\$31,855	\$38,564	\$38,380	\$38,957
45-Product Sales	\$0	\$317	\$600	\$101	\$101	\$150	\$153	\$156
4-Revenues Total	\$19,779	\$25,171	\$33,939	\$14,727	\$31,956	\$38,714	\$38,533	\$39,113
5-Expenses								
51-Full Time Salary & Wages			\$0		\$0	\$0	\$0	\$0
51-Part Time Wages	(\$272)	(\$305)	(\$647)	\$0	(\$646)	(\$657)	(\$666)	(\$674)
52-Contractual Services	(\$8,365)	(\$13,569)	(\$15,227)	(\$12,109)	(\$13,957)	(\$17,170)	(\$17,436)	(\$17,705)
52-Health & Life Insurance			\$0		\$0	\$0	\$0	\$0
53-Supplies	(\$6,988)	(\$6,347)	(\$8,388)	(\$3,825)	(\$8,660)	(\$9,200)	(\$9,330)	(\$9,461)
54-Other Charges			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$15,625)	(\$20,222)	(\$24,262)	(\$15,934)	(\$23,263)	(\$27,027)	(\$27,431)	(\$27,840)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
209-Special Events Total	\$4,153	\$4,949	\$9,677	(\$1,207)	\$8,693	\$11,687	\$11,102	\$11,273
220-Community Center								
4-Revenues								
42-Charges for Services	\$962	\$844	\$600	\$557	\$600	\$600	\$600	\$600
44-Rentals	\$39,992	\$43,743	\$42,600	\$33,749	\$42,600	\$42,600	\$43,000	\$43,500
45-Product Sales	\$939	\$632	\$700	(\$353)	\$263	\$1,000	\$1,000	\$1,000
47-Miscellaneous Income	\$0	\$9,281	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$41,893	\$54,500	\$43,900	\$33,952	\$43,463	\$44,200	\$44,600	\$45,100
5-Expenses								
51-Full Time Salary & Wages	(\$374,441)	(\$404,665)	(\$387,637)	(\$310,892)	(\$387,637)	(\$411,469)	(\$423,672)	(\$436,240)
51-Part Time Wages	(\$184,725)	(\$203,426)	(\$212,097)	(\$153,347)	(\$212,097)	(\$215,263)	(\$219,382)	(\$223,702)
52-Computer Services	(\$34,132)	(\$30,913)	(\$43,477)	(\$32,608)	(\$43,477)	(\$52,757)	(\$52,248)	(\$54,077)
52-Contractual Services	(\$35,435)	(\$71,508)	(\$88,616)	(\$46,634)	(\$88,116)	(\$92,962)	(\$92,962)	(\$92,962)
52-Health & Life Insurance	(\$109,985)	(\$112,160)	(\$133,683)	(\$100,262)	(\$133,683)	(\$152,634)	(\$157,183)	(\$161,869)
52-Utilities	(\$253,428)	(\$251,256)	(\$383,830)	(\$178,934)	(\$266,421)	(\$282,980)	(\$295,448)	(\$307,988)
53-Supplies	(\$98,919)	(\$67,481)	(\$83,656)	(\$36,271)	(\$86,574)	(\$98,567)	(\$98,678)	(\$99,201)
54-Other Charges	(\$4,926)	(\$5,684)	(\$10,465)	(\$3,301)	(\$8,165)	(\$10,605)	(\$10,605)	(\$10,605)
57-Capital			\$0		\$0	\$0	\$0	\$0
59-Transfers Out			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$1,095,991)	(\$1,147,093)	(\$1,343,462)	(\$862,250)	(\$1,226,171)	(\$1,317,238)	(\$1,350,177)	(\$1,386,644)
220-Community Center Total	(\$1,054,099)	(\$1,092,593)	(\$1,299,562)	(\$828,298)	(\$1,182,708)	(\$1,273,038)	(\$1,305,577)	(\$1,341,544)
304-Mary Lubko Center								
4-Revenues								
42-Charges for Services	\$204,057	\$173,913	\$236,755	\$148,073	\$174,550	\$262,813	\$268,534	\$273,863
44-Rentals	\$7,425	\$7,750	\$4,500	\$5,300	\$4,000	\$4,500	\$4,556	\$4,613
45-Product Sales	\$0	\$0	\$0	\$42	\$0	\$0	\$0	\$0
46-Grants and Donations			\$0		\$0	\$0	\$0	\$0
47-Miscellaneous Income			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$211,482	\$181,663	\$241,255	\$153,415	\$178,550	\$267,313	\$273,090	\$278,476
5-Expenses								
51-Full Time Salary & Wages	(\$79,541)	(\$82,407)	(\$84,874)	(\$48,494)	(\$60,000)	(\$78,000)	(\$80,340)	(\$82,750)
51-Part Time Wages	(\$108,208)	(\$100,948)	(\$113,164)	(\$74,225)	(\$111,500)	(\$116,441)	(\$118,159)	(\$119,885)

RECREATION DEPARTMENT AREAS: Revenues and Expenditures by Area

RECREATION DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
52-Computer Services	(\$9,054)	(\$9,031)	(\$12,815)	(\$9,611)	(\$12,815)	(\$13,821)	(\$13,595)	(\$14,033)
52-Contractual Services	(\$119,906)	(\$132,687)	(\$146,480)	(\$89,458)	(\$102,824)	(\$135,395)	(\$137,969)	(\$140,588)
52-Health & Life Insurance	(\$25,132)	(\$24,768)	(\$29,509)	(\$22,132)	(\$29,509)	(\$35,558)	(\$36,619)	(\$37,712)
52-Utilities	(\$14,747)	(\$16,553)	(\$27,075)	(\$13,256)	(\$18,268)	(\$21,265)	(\$22,043)	(\$22,857)
53-Supplies	(\$14,376)	(\$13,707)	(\$13,657)	(\$10,824)	(\$13,457)	(\$21,119)	(\$21,333)	(\$21,698)
54-Other Charges	(\$2,012)	(\$3,633)	(\$4,242)	(\$1,754)	(\$3,098)	(\$5,600)	(\$4,590)	(\$4,681)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$372,975)	(\$383,735)	(\$431,815)	(\$269,753)	(\$351,470)	(\$427,198)	(\$434,649)	(\$444,204)
304-Mary Lubko Center Total	(\$161,494)	(\$202,072)	(\$190,560)	(\$116,338)	(\$172,920)	(\$159,886)	(\$161,559)	(\$165,728)
305-Adult Education								
4-Revenues								
42-Charges for Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses								
51-Full Time Salary & Wages			\$0		\$0	\$0	\$0	\$0
51-Part Time Wages			\$0		\$0	\$0	\$0	\$0
52-Computer Services			\$0		\$0	\$0	\$0	\$0
52-Contractual Services			\$0		\$0	\$0	\$0	\$0
52-Health & Life Insurance			\$0		\$0	\$0	\$0	\$0
52-Utilities			\$0		\$0	\$0	\$0	\$0
53-Supplies			\$0		\$0	\$0	\$0	\$0
54-Other Charges			\$0		\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total			\$0		\$0	\$0	\$0	\$0
305-Adult Education Total	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recreation Dept. Area Total	(\$1,192,746)	(\$1,114,342)	(\$1,268,703)	(\$722,455)	(\$1,206,402)	(\$1,160,438)	(\$1,174,504)	(\$1,207,072)

MARKETING AREAS

MARKETING	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 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	\$25,550	\$0	\$0	
5-Expenses	(\$301,267)	(\$316,289)	(\$466,458)	(\$341,875)	(\$501,808)	(\$547,262)	(\$521,007)	(\$535,355)	
10-General Total	(\$301,267)	(\$316,289)	(\$466,458)	(\$341,875)	(\$501,808)	(\$521,712)	(\$521,007)	(\$535,355)	
20-Recreation									
4-Revenues	\$8,850	\$15,800	\$9,000	\$9,450	\$7,500	\$11,000	\$11,000	\$11,000	
5-Expenses	(\$288,746)	(\$296,028)	(\$422,135)	(\$284,394)	(\$395,648)	(\$444,633)	(\$455,363)	(\$467,334)	
20-Recreation Total	(\$279,896)	(\$280,228)	(\$413,135)	(\$274,944)	(\$388,148)	(\$433,633)	(\$444,363)	(\$456,334)	
22-Cosley Zoo									
4-Revenues			\$0		\$0	\$0	\$0	\$0	
5-Expenses	(\$48,504)	(\$46,752)	(\$54,533)	(\$40,029)	(\$52,033)	(\$55,995)	(\$57,310)	(\$58,605)	
22-Cosley Zoo Total	(\$48,504)	(\$46,752)	(\$54,533)	(\$40,029)	(\$52,033)	(\$55,995)	(\$57,310)	(\$58,605)	
60-Golf Fund									
4-Revenues			\$0		\$0	\$0	\$0	\$0	
5-Expenses	(\$171,149)	(\$169,419)	(\$249,507)	(\$135,697)	(\$190,552)	(\$240,843)	(\$245,723)	(\$249,013)	
60-Golf Fund Total	(\$171,149)	(\$169,419)	(\$249,507)	(\$135,697)	(\$190,552)	(\$240,843)	(\$245,723)	(\$249,013)	
415-Marketing Total	(\$800,815)	(\$812,688)	(\$1,183,632)	(\$792,545)	(\$1,132,540)	(\$1,252,182)	(\$1,268,403)	(\$1,299,307)	
416-Special Events									
10-General									
4-Revenues	\$300,718	\$330,257	\$283,800	\$380,101	\$405,008	\$453,400	\$462,468	\$471,717	
5-Expenses	(\$321,286)	(\$412,766)	(\$616,900)	(\$452,248)	(\$508,892)	(\$511,070)	(\$517,837)	(\$524,683)	
10-General Total	(\$20,568)	(\$82,509)	(\$333,100)	(\$72,148)	(\$103,884)	(\$57,670)	(\$55,369)	(\$52,966)	
20-Recreation									
4-Revenues	\$174,450	\$192,981	\$182,000	\$161,472	\$160,972	\$205,000	\$209,100	\$213,282	
5-Expenses	(\$139,209)	(\$167,491)	(\$209,625)	(\$184,130)	(\$166,224)	(\$198,810)	(\$201,426)	(\$204,059)	
20-Recreation Total	\$35,240	\$25,490	(\$27,625)	(\$22,658)	(\$5,252)	\$6,190	\$7,674	\$9,223	
416-Special Events Total	\$14,673	(\$57,019)	(\$360,725)	(\$94,805)	(\$109,137)	(\$51,480)	(\$47,695)	(\$43,743)	
Grand Total	(\$786,143)	(\$869,707)	(\$1,544,357)	(\$887,351)	(\$1,241,677)	(\$1,303,662)	(\$1,316,098)	(\$1,343,050)	

MARKETING AREAS with Expenditures by Object

MARKETING	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
415-Marketing								
10-General								
4-Revenues								
42-Charges for Services			\$0		\$0	\$0	\$0	\$0
46-Grants and Donations			\$0		\$0	\$25,550	\$0	\$0
4-Revenues Total			\$0		\$0	\$25,550	\$0	\$0
5-Expenses								
51-Full Time Salary & Wages	(\$177,470)	(\$184,545)	(\$280,139)	(\$210,680)	(\$330,139)	(\$296,636)	(\$305,488)	(\$314,605)
51-Part Time Wages	(\$43,650)	(\$47,998)	(\$32,500)	(\$21,641)	(\$23,000)	(\$27,000)	(\$28,350)	(\$29,000)
52-Computer Services	(\$22,091)	(\$22,192)	(\$33,961)	(\$25,471)	(\$33,961)	(\$39,804)	(\$41,070)	(\$43,335)
52-Contractual Services	\$0	\$0	\$0	\$0	\$0	(\$25,550)	\$0	\$0
52-Health & Life Insurance	(\$22,966)	(\$19,245)	(\$52,585)	(\$39,439)	(\$52,585)	(\$61,105)	(\$62,918)	(\$64,785)
52-Utilities	(\$3,149)	(\$2,855)	(\$3,720)	(\$2,173)	(\$3,720)	(\$5,220)	(\$5,220)	(\$5,220)
53-Supplies	(\$8,216)	(\$9,052)	(\$12,602)	(\$9,033)	(\$11,402)	(\$13,747)	(\$13,761)	(\$14,211)
54-Other Charges	(\$23,725)	(\$30,402)	(\$50,950)	(\$33,438)	(\$47,000)	(\$78,200)	(\$64,200)	(\$64,200)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$301,267)	(\$316,289)	(\$466,458)	(\$341,875)	(\$501,808)	(\$547,262)	(\$521,007)	(\$535,355)
10-General Total	(\$301,267)	(\$316,289)	(\$466,458)	(\$341,875)	(\$501,808)	(\$521,712)	(\$521,007)	(\$535,355)
20-Recreation								
4-Revenues								
42-Charges for Services	\$8,850	\$15,800	\$9,000	\$9,450	\$7,500	\$11,000	\$11,000	\$11,000
46-Grants and Donations			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$8,850	\$15,800	\$9,000	\$9,450	\$7,500	\$11,000	\$11,000	\$11,000
5-Expenses								
51-Full Time Salary & Wages	(\$208,262)	(\$216,815)	(\$271,041)	(\$191,640)	(\$271,041)	(\$289,788)	(\$298,434)	(\$307,340)
51-Part Time Wages	(\$5,935)	(\$16,855)	(\$34,550)	(\$17,277)	(\$18,000)	(\$28,550)	(\$28,800)	(\$29,000)
52-Computer Services	(\$7,645)	(\$7,533)	(\$10,515)	(\$7,887)	(\$10,515)	(\$16,141)	(\$16,195)	(\$16,952)
52-Contractual Services	(\$29,773)	(\$27,574)	(\$35,782)	(\$21,070)	(\$32,282)	(\$35,282)	(\$35,282)	(\$35,282)
52-Health & Life Insurance	(\$26,762)	(\$22,173)	(\$54,150)	(\$40,613)	(\$54,150)	(\$60,665)	(\$62,465)	(\$64,319)
52-Utilities	(\$2,767)	(\$2,848)	(\$3,560)	(\$2,050)	(\$3,123)	(\$2,980)	(\$3,000)	(\$3,020)
53-Supplies	(\$2,436)	(\$2,159)	(\$2,036)	(\$1,527)	(\$2,036)	(\$2,977)	(\$2,936)	(\$3,171)
54-Other Charges	(\$5,166)	(\$70)	(\$10,500)	(\$2,332)	(\$4,500)	(\$8,250)	(\$8,250)	(\$8,250)
57-Capital			\$0		\$0	\$0	\$0	\$0

MARKETING AREAS with Expenditures by Object

MARKETING	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
59-Transfers Out			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$288,746)	(\$296,028)	(\$422,135)	(\$284,394)	(\$395,648)	(\$444,633)	(\$455,363)	(\$467,334)
20-Recreation Total	(\$279,896)	(\$280,228)	(\$413,135)	(\$274,944)	(\$388,148)	(\$433,633)	(\$444,363)	(\$456,334)
22-Cosley Zoo								
4-Revenues								
42-Charges for Services			\$0		\$0	\$0	\$0	\$0
4-Revenues Total			\$0		\$0	\$0	\$0	\$0
5-Expenses								
51-Full Time Salary & Wages	(\$33,585)	(\$34,490)	(\$35,791)	(\$27,815)	(\$35,791)	(\$37,194)	(\$38,289)	(\$39,418)
51-Part Time Wages			\$0		\$0	\$0	\$0	\$0
52-Computer Services	(\$407)	(\$394)	(\$840)	(\$630)	(\$840)	(\$840)	(\$899)	(\$899)
52-Health & Life Insurance	(\$4,211)	(\$4,169)	(\$4,902)	(\$3,677)	(\$4,902)	(\$5,461)	(\$5,622)	(\$5,788)
53-Supplies			\$0		\$0	\$0	\$0	\$0
54-Other Charges	(\$10,302)	(\$7,700)	(\$13,000)	(\$7,908)	(\$10,500)	(\$12,500)	(\$12,500)	(\$12,500)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$48,504)	(\$46,752)	(\$54,533)	(\$40,029)	(\$52,033)	(\$55,995)	(\$57,310)	(\$58,605)
22-Cosley Zoo Total	(\$48,504)	(\$46,752)	(\$54,533)	(\$40,029)	(\$52,033)	(\$55,995)	(\$57,310)	(\$58,605)
60-Golf Fund								
4-Revenues								
42-Charges for Services			\$0		\$0	\$0	\$0	\$0
4-Revenues Total			\$0		\$0	\$0	\$0	\$0
5-Expenses								
51-Full Time Salary & Wages	(\$68,569)	(\$65,947)	(\$70,790)	(\$38,878)	(\$58,675)	(\$72,501)	(\$74,656)	(\$76,875)
51-Part Time Wages	(\$19,785)	(\$21,402)	(\$33,000)	(\$17,191)	(\$25,000)	(\$35,000)	(\$36,750)	(\$37,000)
52-Computer Services	(\$2,684)	(\$950)	(\$1,627)	(\$1,220)	(\$814)	(\$1,460)	(\$1,563)	(\$1,605)
52-Contractual Services	(\$6,384)	(\$6,893)	(\$7,940)	(\$4,533)	(\$6,401)	(\$8,224)	(\$8,523)	(\$8,711)
52-Health & Life Insurance	(\$7,995)	(\$8,050)	(\$16,710)	(\$12,532)	(\$16,710)	(\$18,637)	(\$19,191)	(\$19,762)
52-Utilities	(\$1,182)	(\$1,103)	(\$1,440)	(\$569)	(\$952)	(\$2,020)	(\$2,040)	(\$2,060)
53-Supplies	(\$651)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
54-Other Charges	(\$63,898)	(\$65,075)	(\$118,000)	(\$60,772)	(\$82,000)	(\$103,000)	(\$103,000)	(\$103,000)
57-Capital			\$0		\$0	\$0	\$0	\$0

MARKETING AREAS with Expenditures by Object

MARKETING	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
5-Expenses Total	(\$171,149)	(\$169,419)	(\$249,507)	(\$135,697)	(\$190,552)	(\$240,843)	(\$245,723)	(\$249,013)
60-Golf Fund Total	(\$171,149)	(\$169,419)	(\$249,507)	(\$135,697)	(\$190,552)	(\$240,843)	(\$245,723)	(\$249,013)
415-Marketing Total	(\$800,815)	(\$812,688)	(\$1,183,632)	(\$792,545)	(\$1,132,540)	(\$1,252,182)	(\$1,268,403)	(\$1,299,307)
416-Special Events								
10-General								
4-Revenues								
42-Charges for Services	\$234,249	\$250,551	\$231,800	\$318,085	\$328,808	\$375,500	\$383,010	\$390,670
45-Product Sales	\$66,469	\$79,706	\$52,000	\$62,016	\$76,200	\$77,900	\$79,458	\$81,047
46-Grants and Donations			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$300,718	\$330,257	\$283,800	\$380,101	\$405,008	\$453,400	\$462,468	\$471,717
5-Expenses								
51-Full Time Salary & Wages	(\$19,636)	(\$15,457)	(\$43,000)	(\$16,217)	(\$27,540)	(\$23,400)	(\$23,709)	(\$24,022)
51-Part Time Wages	(\$20,809)	(\$16,161)	(\$27,000)	(\$16,960)	(\$20,290)	(\$20,140)	(\$20,420)	(\$20,693)
52-Contractual Services	(\$204,032)	(\$298,535)	(\$397,500)	(\$372,830)	(\$379,803)	(\$379,510)	(\$384,598)	(\$389,755)
52-Utilities	(\$837)	(\$1,042)	(\$3,900)	(\$1,447)	(\$3,900)	(\$5,520)	(\$5,520)	(\$5,520)
53-Supplies	(\$37,625)	(\$49,779)	(\$91,500)	(\$39,794)	(\$57,359)	(\$62,500)	(\$63,326)	(\$64,161)
54-Other Charges	(\$38,347)	(\$31,793)	(\$54,000)	(\$5,000)	(\$20,000)	(\$20,000)	(\$20,264)	(\$20,531)
5-Expenses Total	(\$321,286)	(\$412,766)	(\$616,900)	(\$452,248)	(\$508,892)	(\$511,070)	(\$517,837)	(\$524,683)
10-General Total	(\$20,568)	(\$82,509)	(\$333,100)	(\$72,148)	(\$103,884)	(\$57,670)	(\$55,369)	(\$52,966)
20-Recreation								
4-Revenues								
42-Charges for Services	\$120,108	\$131,957	\$128,000	\$103,351	\$102,851	\$145,000	\$147,900	\$150,858
45-Product Sales	\$54,342	\$61,023	\$54,000	\$58,121	\$58,121	\$60,000	\$61,200	\$62,424
4-Revenues Total	\$174,450	\$192,981	\$182,000	\$161,472	\$160,972	\$205,000	\$209,100	\$213,282
5-Expenses								
51-Full Time Salary & Wages	(\$15,931)	(\$18,207)	(\$25,457)	(\$16,088)	(\$16,088)	(\$20,000)	(\$20,264)	(\$20,513)
51-Part Time Wages	(\$13,053)	(\$23,718)	(\$24,043)	(\$28,111)	(\$23,260)	(\$23,200)	(\$23,506)	(\$23,817)
52-Contractual Services	(\$80,730)	(\$91,171)	(\$109,500)	(\$102,096)	(\$90,000)	(\$110,000)	(\$111,452)	(\$112,923)
52-Health & Life Insurance			\$0		\$0	\$0	\$0	\$0
52-Utilities	\$0	\$0	(\$500)	(\$215)	\$0	(\$510)	(\$510)	(\$510)

MARKETING AREAS with Expenditures by Object

MARKETING	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
53-Supplies	(\$29,495)	(\$34,395)	(\$50,125)	(\$37,619)	(\$36,876)	(\$45,100)	(\$45,694)	(\$46,296)
5-Expenses Total	(\$139,209)	(\$167,491)	(\$209,625)	(\$184,130)	(\$166,224)	(\$198,810)	(\$201,426)	(\$204,059)
20-Recreation Total	\$35,240	\$25,490	(\$27,625)	(\$22,658)	(\$5,252)	\$6,190	\$7,674	\$9,223
416-Special Events Total	\$14,673	(\$57,019)	(\$360,725)	(\$94,805)	(\$109,137)	(\$51,480)	(\$47,695)	(\$43,743)
Grand Total	(\$786,143)	(\$869,707)	(\$1,544,357)	(\$887,351)	(\$1,241,677)	(\$1,303,662)	(\$1,316,098)	(\$1,343,050)

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

				2026	2027	2028	2029
	2024 Actuals	2025 Actuals	2026 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
601 & 611-Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes			-	-	-	-	-
42-Charges for Services	2,937,213	3,036,706	2,983,000	2,969,000	3,696,000	3,809,000	3,919,000
44-Rentals	646,980	634,975	651,000	633,000	655,000	667,000	677,000
45-Product Sales	201,079	203,181	208,000	213,000	218,000	225,000	235,000
46-Grants & Donations	-	12,913	-	-	-	-	-
47-Misc. Income	2,662	19,859	2,380	2,640	2,500	2,500	2,500
48-Interest Income	80,118	57,663	51,000	64,600	66,300	66,300	66,300
49-Transfers In			-	-	-	-	-
4-Revenues Total	3,868,052	3,965,297	3,895,380	3,882,240	4,637,800	4,769,800	4,899,800
5-Expenses							
51-Salaries & Wages	(1,521,327)	(1,458,546)	(1,627,415)	(1,465,125)	(1,524,232)	(1,569,875)	(1,615,535)
52-Contractual Services	(633,764)	(689,089)	(904,828)	(778,806)	(881,674)	(902,753)	(925,539)
53-Supplies	(569,998)	(590,138)	(723,581)	(648,481)	(740,543)	(711,944)	(719,782)
54-Other Charges	(80,363)	(77,158)	(139,186)	(115,288)	(129,608)	(130,006)	(130,406)
57-Capital	(193,084)	(198,887)	(1,260,900)	(1,386,520)	(993,440)	(1,247,400)	(243,000)
59-Transfers Out	(17,000)	(17,000)	(26,520)	-	-	(17,000)	(17,000)
5-Expenses Total	(3,015,536)	(3,030,818)	(4,682,429)	(4,394,220)	(4,269,497)	(4,578,979)	(3,651,262)
601 & 611-Golf Maintenance & Pro Shop/Golf Fees Total	852,516	934,479	(787,049)	(511,980)	368,303	190,821	1,248,538

612-Food and Beverage

4-Revenues

41-Taxes			-	-	-	-	-
42-Charges for Services	503,575	478,029	530,200	470,000	480,000	480,000	480,000
44-Rentals	1,066	711	2,000	2,000	2,000	2,000	2,000
45-Product Sales	5,577,627	5,177,458	6,290,000	5,198,000	5,940,000	5,940,000	5,940,000
46-Grants & Donations	-	25,067	-	-	-	-	-
47-Misc. Income	21,713	22,712	19,620	25,960	31,300	31,300	31,300
48-Interest Income	155,523	111,934	99,000	125,400	128,700	128,700	128,700
49-Transfers In			-	-	-	-	-
4-Revenues Total	6,259,504	5,815,911	6,940,820	5,821,360	6,582,000	6,582,000	6,582,000

ARROWHEAD GOLF CLUB INCOME STATEMENT

includes administrative allocations

				2026	2027	2028	2029
	2024 Actuals	2025 Actuals	2026 Budget	Projections	Proposed Budget	Proposed Budget	Proposed Budget
5-Expenses							
51-Salaries & Wages	(2,907,645)	(2,845,319)	(3,101,916)	(2,917,242)	(3,191,815)	(3,248,546)	(3,295,653)
52-Contractual Services	(1,203,686)	(1,288,205)	(1,559,472)	(1,361,257)	(1,516,015)	(1,546,974)	(1,580,530)
53-Supplies	(1,750,817)	(1,647,130)	(1,693,049)	(1,663,181)	(1,922,538)	(1,919,403)	(1,925,071)
54-Other Charges	(151,491)	(158,168)	(205,478)	(179,912)	(186,592)	(187,365)	(188,141)
57-Capital	(374,810)	(386,075)	(2,281,238)	(2,361,480)	(1,542,560)	(641,600)	(201,000)
59-Transfers Out	(33,000)	(33,000)	(51,480)	-	-	(33,000)	(33,000)
5-Expenses Total	(6,421,450)	(6,357,896)	(8,892,633)	(8,483,071)	(8,359,520)	(7,576,887)	(7,223,396)
612-Food and Beverage Total	(161,945)	(541,986)	(1,951,813)	(2,661,711)	(1,777,520)	(994,887)	(641,396)
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	7,559	11,053	20,000	15,000	15,000	20,000	20,000
45-Product Sales			-	-	-	-	-
4-Revenues Total	7,559	11,053	20,000	15,000	15,000	20,000	20,000
5-Expenses							
51-Salaries & Wages	(896)	-	(5,000)	(2,000)	(2,000)	(2,000)	(2,000)
52-Contractual Services	(280)	(187)	(683)	(300)	(403)	(408)	(413)
53-Supplies			(7,000)	(5,000)	(5,000)	(5,000)	(5,000)
57-Capital			-	-	-	-	-
5-Expenses Total	(1,176)	(187)	(12,683)	(7,300)	(7,403)	(7,408)	(7,413)
613-Cross Country Skiing Total	6,383	10,866	7,318	7,700	7,597	12,592	12,587
Grand Total	696,954	403,360	(2,731,545)	(3,165,992)	(1,401,620)	(791,474)	619,729

ARROWHEAD GOLF CLUB Income Statements by Departments

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
60-Golf Fund								
000-Administration								
4-Revenues								
41-Taxes			\$0		\$0	\$0	\$0	\$0
42-Charges for Services			\$0		\$0	\$0	\$0	\$0
46-Grants & Donations	\$0	\$37,980	\$0	\$184	\$0	\$0	\$0	\$0
47-Misc. Income	\$7,125	\$12,668	\$7,000	\$6,239	\$6,000	\$5,000	\$5,000	\$5,000
48-Interest Income	\$235,642	\$169,597	\$150,000	\$186,928	\$190,000	\$195,000	\$195,000	\$195,000
49-Transfers In			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$242,766	\$220,245	\$157,000	\$193,351	\$196,000	\$200,000	\$200,000	\$200,000
5-Expenses								
51-Salaries & Wages	(\$282,084)	(\$265,226)	(\$302,430)	(\$164,137)	(\$267,316)	(\$305,669)	(\$315,069)	(\$323,198)
52-Contractual Services	(\$418,683)	(\$528,768)	(\$705,740)	(\$352,623)	(\$551,797)	(\$628,178)	(\$645,631)	(\$663,992)
53-Supplies	(\$94,442)	(\$80,972)	(\$161,845)	(\$64,602)	(\$96,845)	(\$107,508)	(\$102,507)	(\$109,694)
54-Other Charges	(\$110,202)	(\$123,538)	(\$139,200)	(\$96,793)	(\$132,200)	(\$129,700)	(\$130,871)	(\$132,047)
57-Capital	(\$567,894)	(\$584,961)	(\$2,735,000)	(\$456,895)	(\$3,578,000)	(\$1,516,000)	(\$260,000)	(\$200,000)
59-Transfers Out	(\$50,000)	(\$50,000)	(\$78,000)	\$0	\$0	\$0	(\$50,000)	(\$50,000)
5-Expenses Total	(\$1,523,305)	(\$1,633,466)	(\$4,122,215)	(\$1,135,049)	(\$4,626,158)	(\$2,687,055)	(\$1,504,078)	(\$1,478,932)
000-Administration Total	(\$1,280,539)	(\$1,413,221)	(\$3,965,215)	(\$941,699)	(\$4,430,158)	(\$2,487,055)	(\$1,304,078)	(\$1,278,932)
101-Parks Maintenance								
5-Expenses								
51-Salaries & Wages	(\$26,637)	(\$26,956)	(\$29,565)	(\$20,837)	(\$29,565)	(\$30,591)	(\$31,501)	(\$32,440)
52-Contractual Services	(\$7,493)	(\$7,475)	(\$9,313)	(\$7,223)	(\$9,459)	(\$10,401)	(\$10,710)	(\$11,029)
53-Supplies	(\$10,083)	(\$7,066)	(\$10,000)	(\$6,985)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)
54-Other Charges			\$0		\$0	\$0	\$0	\$0
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$44,213)	(\$41,497)	(\$48,878)	(\$35,045)	(\$49,025)	(\$50,991)	(\$52,212)	(\$53,468)
101-Parks Maintenance Total	(\$44,213)	(\$41,497)	(\$48,878)	(\$35,045)	(\$49,025)	(\$50,991)	(\$52,212)	(\$53,468)
350-Special Facilities								
5-Expenses								
52-Contractual Services			\$0		\$0	\$0	\$0	\$0
53-Supplies			\$0		\$0	\$0	\$0	\$0

ARROWHEAD GOLF CLUB Income Statements by Departments

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total			\$0		\$0	\$0	\$0	\$0
350-Special Facilities Total			\$0		\$0	\$0	\$0	\$0
418-Human Resources								
5-Expenses								
51-Salaries & Wages	(\$51,418)	(\$50,718)	(\$58,364)	(\$38,775)	(\$54,060)	(\$56,967)	(\$58,676)	(\$60,436)
52-Contractual Services	(\$18,588)	(\$18,669)	(\$30,429)	(\$15,893)	(\$30,100)	(\$32,319)	(\$33,287)	(\$34,281)
53-Supplies			\$0		\$0	\$0	\$0	\$0
54-Other Charges	(\$330)	\$0	(\$5,464)	(\$580)	(\$1,000)	(\$1,500)	(\$1,500)	(\$1,500)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$70,336)	(\$69,387)	(\$94,257)	(\$55,248)	(\$85,161)	(\$90,786)	(\$93,463)	(\$96,218)
418-Human Resources Total	(\$70,336)	(\$69,387)	(\$94,257)	(\$55,248)	(\$85,161)	(\$90,786)	(\$93,463)	(\$96,218)
419-Finance								
5-Expenses								
51-Salaries & Wages	(\$230,202)	(\$229,783)	(\$250,252)	(\$158,637)	(\$239,407)	(\$254,707)	(\$262,292)	(\$270,105)
52-Contractual Services	(\$48,581)	(\$59,641)	(\$57,203)	(\$42,506)	(\$56,528)	(\$71,168)	(\$73,283)	(\$75,462)
5-Expenses Total	(\$278,783)	(\$289,424)	(\$307,455)	(\$201,144)	(\$295,935)	(\$325,875)	(\$335,575)	(\$345,567)
419-Finance Total	(\$278,783)	(\$289,424)	(\$307,455)	(\$201,144)	(\$295,935)	(\$325,875)	(\$335,575)	(\$345,567)
601-Golf Maintenance								
4-Revenues								
46-Grants & Donations			\$0		\$0	\$0	\$0	\$0
47-Misc. Income	\$0	\$7,765	\$0	\$0	\$0	\$0	\$0	\$0
4-Revenues Total	\$0	\$7,765	\$0	\$0	\$0	\$0	\$0	\$0
5-Expenses								
51-Salaries & Wages	(\$700,334)	(\$639,982)	(\$686,325)	(\$454,245)	(\$638,125)	(\$690,820)	(\$711,000)	(\$731,575)
52-Contractual Services	(\$187,769)	(\$169,870)	(\$206,380)	(\$152,564)	(\$196,364)	(\$219,862)	(\$225,058)	(\$230,766)
53-Supplies	(\$369,756)	(\$390,495)	(\$468,919)	(\$368,379)	(\$427,919)	(\$490,980)	(\$460,016)	(\$460,160)
54-Other Charges	(\$29,747)	(\$19,913)	(\$50,000)	(\$46,371)	(\$50,000)	(\$50,000)	(\$50,000)	(\$50,000)
57-Capital	\$0	\$0	(\$231,000)	\$0	(\$130,000)	(\$343,000)	(\$409,000)	(\$125,000)
5-Expenses Total	(\$1,287,606)	(\$1,220,259)	(\$1,642,624)	(\$1,021,558)	(\$1,442,408)	(\$1,794,662)	(\$1,855,074)	(\$1,597,501)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
601-Golf Maintenance Total	(\$1,287,606)	(\$1,212,494)	(\$1,642,624)	(\$1,021,558)	(\$1,442,408)	(\$1,794,662)	(\$1,855,074)	(\$1,597,501)
611-Pro Shop/Golf Fees								
4-Revenues								
42-Charges for Services	\$2,937,213	\$3,036,706	\$2,983,000	\$2,648,509	\$2,969,000	\$3,696,000	\$3,809,000	\$3,919,000
44-Rentals	\$646,980	\$634,975	\$651,000	\$510,583	\$633,000	\$655,000	\$667,000	\$677,000
45-Product Sales	\$201,079	\$203,181	\$208,000	\$187,210	\$213,000	\$218,000	\$225,000	\$235,000
46-Grants & Donations			\$0		\$0	\$0	\$0	\$0
47-Misc. Income	\$239	\$7,787	\$0	\$905	\$600	\$800	\$800	\$800
4-Revenues Total	\$3,785,511	\$3,882,649	\$3,842,000	\$3,347,209	\$3,815,600	\$4,569,800	\$4,701,800	\$4,831,800
5-Expenses								
51-Salaries & Wages	(\$620,277)	(\$623,852)	(\$723,281)	(\$474,913)	(\$626,281)	(\$613,114)	(\$631,912)	(\$650,659)
52-Contractual Services	(\$278,257)	(\$310,270)	(\$425,535)	(\$276,863)	(\$362,161)	(\$409,509)	(\$418,306)	(\$427,953)
53-Supplies	(\$164,703)	(\$169,710)	(\$196,235)	(\$154,228)	(\$184,235)	(\$209,611)	(\$213,675)	(\$218,926)
54-Other Charges	(\$13,035)	(\$15,243)	(\$40,000)	(\$9,748)	(\$20,000)	(\$35,000)	(\$35,000)	(\$35,000)
57-Capital	\$0	\$0	(\$100,000)	(\$2,150)	(\$40,000)	(\$135,000)	(\$750,000)	(\$50,000)
5-Expenses Total	(\$1,076,273)	(\$1,119,075)	(\$1,485,051)	(\$917,901)	(\$1,232,678)	(\$1,402,234)	(\$2,048,893)	(\$1,382,538)
611-Pro Shop/Golf Fees Total	\$2,709,239	\$2,763,574	\$2,356,949	\$2,429,308	\$2,582,922	\$3,167,566	\$2,652,907	\$3,449,262
612-Food and Beverage								
4-Revenues								
42-Charges for Services	\$503,575	\$478,029	\$530,200	\$354,119	\$470,000	\$480,000	\$480,000	\$480,000
44-Rentals	\$1,066	\$711	\$2,000	\$2,500	\$2,000	\$2,000	\$2,000	\$2,000
45-Product Sales	\$5,577,627	\$5,177,458	\$6,290,000	\$3,919,729	\$5,198,000	\$5,940,000	\$5,940,000	\$5,940,000
46-Grants & Donations			\$0		\$0	\$0	\$0	\$0
47-Misc. Income	\$17,011	\$14,351	\$15,000	\$17,440	\$22,000	\$28,000	\$28,000	\$28,000
4-Revenues Total	\$6,099,278	\$5,670,549	\$6,837,200	\$4,293,788	\$5,692,000	\$6,450,000	\$6,450,000	\$6,450,000
5-Expenses								
51-Salaries & Wages	(\$2,518,021)	(\$2,467,348)	(\$2,679,112)	(\$1,824,344)	(\$2,527,612)	(\$2,764,179)	(\$2,807,970)	(\$2,842,775)
52-Contractual Services	(\$878,078)	(\$882,599)	(\$1,029,700)	(\$692,712)	(\$933,653)	(\$1,026,252)	(\$1,043,452)	(\$1,062,586)
53-Supplies	(\$1,681,831)	(\$1,589,025)	(\$1,579,631)	(\$1,200,555)	(\$1,592,663)	(\$1,844,983)	(\$1,845,148)	(\$1,846,073)
54-Other Charges	(\$78,540)	(\$76,633)	(\$110,000)	(\$63,740)	(\$92,000)	(\$100,000)	(\$100,000)	(\$100,000)
57-Capital	\$0	\$0	(\$476,138)	\$0	\$0	(\$542,000)	(\$470,000)	(\$69,000)

ARROWHEAD GOLF CLUB Income Statements by Departments

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
59-Transfers Out			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$5,156,469)	(\$5,015,605)	(\$5,874,581)	(\$3,781,350)	(\$5,145,928)	(\$6,277,413)	(\$6,266,570)	(\$5,920,434)
612-Food and Beverage Total	\$942,809	\$654,944	\$962,619	\$512,438	\$546,072	\$172,587	\$183,430	\$529,566
613-Cross Country Skiing								
4-Revenues								
42-Charges for Services	\$7,559	\$11,053	\$20,000	\$0	\$15,000	\$15,000	\$20,000	\$20,000
45-Product Sales			\$0		\$0	\$0	\$0	\$0
4-Revenues Total	\$7,559	\$11,053	\$20,000	\$0	\$15,000	\$15,000	\$20,000	\$20,000
5-Expenses								
51-Salaries & Wages	(\$896)	\$0	(\$5,000)	\$0	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
52-Contractual Services	(\$280)	(\$187)	(\$683)	(\$118)	(\$300)	(\$403)	(\$408)	(\$413)
53-Supplies			(\$7,000)		(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)
57-Capital			\$0		\$0	\$0	\$0	\$0
5-Expenses Total	(\$1,176)	(\$187)	(\$12,683)	(\$118)	(\$7,300)	(\$7,403)	(\$7,408)	(\$7,413)
613-Cross Country Skiing Total	\$6,383	\$10,866	\$7,318	(\$118)	\$7,700	\$7,597	\$12,592	\$12,587
60-Golf Fund Total	\$696,954	\$403,360	(\$2,731,545)	\$686,935	(\$3,165,992)	(\$1,401,620)	(\$791,474)	\$619,729
Grand Total	\$696,954	\$403,360	(\$2,731,545)	\$686,935	(\$3,165,992)	(\$1,401,620)	(\$791,474)	\$619,729

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.

	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	2028 Proposed Budget	2029 Proposed Budget
60-Golf Fund Total as reported on various schedules within the budget document.	696,954	403,360	(2,731,545)	(1,401,620)	(791,474)	619,729
Exclude Amortization and Depreciation	567,894	584,961	-	-	-	-
Exclude Capital Expenditures	-	-	3,542,138	2,536,000	1,889,000	444,000
Exclude Fund Balance Reserve Transfers	50,000	50,000	78,000	-	50,000	50,000
60-Golf Fund Bottomline, excluding capital and fund balance transfers	1,314,848	1,038,321	888,593	1,134,380	1,147,526	1,113,729

Impact of Capital Expenditures and Fund Transfers on Operating Funds

	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	2028 Proposed Budget	2029 Proposed Budget
10-General						
1-Operating Funds						
Beginning Fund Balance	4,073,507	4,395,392	4,482,418	4,432,971	3,631,240	3,204,697
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	1,520,052	1,046,761	38,303	842,869	754,456	798,404
Fund Balance Reserves Transfers	(900,000)	(330,250)	(372,850)	(1,000,000)	(700,000)	(650,000)
Capital	(242,146)	(646,695)	(620,000)	(644,600)	(481,000)	(515,900)
10 - General Total	377,906	69,816	(954,547)	(801,731)	(426,544)	(367,496)
Estimated Ending Fund Balance	4,451,413	4,465,208	3,527,871	3,631,240	3,204,697	2,837,200
20-Recreation						
Beginning Fund Balance	5,447,982	5,768,349	6,744,557	6,644,202	5,818,997	5,133,804
Operating Bottom Line Before Transfers and Capital Transfers IN/OUT	2,395,483	2,464,785	660,753	812,795	714,807	730,333
			0	0	0	0
Fund Balance Reserves Transfers	(2,021,144)	(1,500,000)	(1,630,000)	(1,600,000)	(1,400,000)	(1,330,000)
Capital			(46,000)	(38,000)	0	(33,000)
20 - Recreation Total	374,339	964,785	(1,015,247)	(825,205)	(685,193)	(632,667)
Estimated Ending Fund Balance	5,822,321	6,733,135	5,729,310	5,818,997	5,133,804	4,501,137

Impact of Capital Expenditures and Fund Transfers on Operating Funds

	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	2028 Proposed Budget	2029 Proposed Budget
22-Cosley Zoo						
Beginning Fund Balance	1,484,000	1,610,085	1,279,480	1,348,467	1,118,072	1,050,669
Operating Bottom Line Before Transfers and Capital	231,009	174,588	64,096	25,604	47,597	11,904
Transfers IN/OUT			0	0	0	0
Fund Balance Reserves Transfers	(100,000)	(505,000)	(68,900)	(256,000)	(115,000)	(92,500)
Capital			0	0	0	0
22 - Cosley Zoo Total	131,009	(330,412)	(4,804)	(230,396)	(67,403)	(80,596)
Estimated Ending Fund Balance	1,615,009	1,279,673	1,274,675	1,118,072	1,050,669	970,072
60-Golf Fund						
Estimated Beginning Cash & Investments	5,947,698	6,874,106	7,290,462	4,124,470	2,722,850	1,931,376
Operating Bottom Line Before Transfers and Capital	1,314,848	1,038,321	888,593	1,134,380	1,147,526	1,113,729
Fund Balance Reserves Transfers	(50,000)	(50,000)	(78,000)	0	(50,000)	(50,000)
Capital	(567,894)	(584,961)	(3,542,138)	(2,536,000)	(1,889,000)	(444,000)
60 - Golf Fund Total	696,954	403,360	(2,731,545)	(1,401,620)	(791,474)	619,729
Amortization less Debt Principal	229,454	12,997				
Estimated Ending Cash & Investments	6,874,106	7,290,462	4,558,918	2,722,850	1,931,376	2,551,105

2027 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	2026	2026 Projections	2027	2028	2029
Capital Dollars Available							
Capital Dollars Available at Beginning of Fiscal Year				13,475,104	11,317,981	8,247,484	5,520,090
Annual Unobligated G.O. Bond Proceeds				2,034,821	2,087,985	2,156,162	2,210,000
Grants and Donations				634,105	1,109,000	1,624,000	9,000
Cosley Foundation Donation for Quarantine Center		Donation agreement completed in 2026		25,000	-	-	-
Cosley Foundation Donation for Burrows to Branches				100,000	100,000	3,500,000	3,500,000
Play for All Foundation Donation - Musical Instruments				-	75,000	-	-
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, Misc., Interest, etc.)				583,000	310,500	322,000	298,500
Recommended Fund Balance Reserve Transfer - General Fund				372,850	1,000,000	700,000	650,000
Recommended Fund Balance Reserve Transfer - Recreation Fund				1,630,000	1,600,000	1,400,000	1,330,000
Recommended Fund Balance Reserve Transfer - Cosley Zoo Fund				68,900	256,000	115,000	92,500
Recommended Fund Balance Reserve Transfer - Golf Fund				-	-	50,000	50,000
Capital Dollars Available				18,923,780	17,856,466	18,114,646	13,660,090
Major Capital Projects 2026 - 2029							
Atten Park - Streambank Restoration (\$200k WPD / \$800k other)	EPA Grant / Cantigny Reimbursement / Fund Balance Reserves		25,000	45,000	1,000,000	-	-
Atten Park - Irrigation Replacement	Fund Balance Reserves		-	-	-	990,000	-
Community Center Priority Projects (TBD)	Bond Proceeds / Fund Balance Reserves		4,000,000	3,800,000	250,000	3,000,000	-
Community Center - HVAC Improvements	Bond Proceeds / Fund Balance Reserves		500,000	135,000	500,000	500,000	-
Cosley - Priority Projects	Zoo Operating / Fund Balance Reserves / Cosley Foundation / Bond Proceeds		200,000	-	-	-	-
Cosley - Burrows to Branches	Cosley Foundation / Fund Balance Reserves		1,000,000	100,000	100,000	3,500,000	3,500,000
Danada South Projects	50% OSLAD Grant / 50% Fund Balance Reserves		-	-	-	1,200,000	-
District Master Plan	Fund Balance Reserves		125,000	-	125,000	-	-
Field House Study	Fund Balance Reserves		100,000	21,000	-	-	-
Major Park Restroom Facility Study	Fund Balance Reserves		250,000	30,000	-	-	-
Northside - Demolition Costs	Fund Balance Reserves		50,000	-	50,000	-	-
Play for All Foundation - Musical Instruments	PFA Donations		-	-	75,000	-	-
Rice Pool - Master Plan & Engineering	Fund Balance Reserves		200,000	10,000	-	-	-
Rice Pool - Waterslide Replacement	Bond Proceeds		-	-	-	-	825,000
Seven Gables - Irrigation	Bond Proceeds		-	-	1,355,000	-	-
Toohey - Park Renovations & Playground	50% OSLAD Grant / 50% Fund Balance Reserves		600,000	-	600,000	600,000	-
Toohey - Park Pond Dredging	Fund Balance Reserves		40,000	-	275,000	-	-
Major Capital Projects			7,090,000	4,141,000	4,330,000	9,790,000	4,325,000
Available Capital Dollars after Major Capital Projects				14,782,780	13,526,466	8,324,646	9,335,090
Capital Projects 2026 - 2029							
District Wide Asphalt Replacement	Fund Balance Reserves / Bonds Proceeds		250,000	-	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
District Wide Security Camera Upgrades	Fund Balance Reserves		50,000	25,000	30,000	30,000	30,000
District Wide Outdoor AEDs	Fund Balance Reserves		-	-	35,000	35,000	-
District Wide Fire Panel Upgrades	Fund Balance Reserves		-	-	30,000	-	-

\$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.

2027 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	2026	2026 Projections	2027	2028	2029
Atten Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves		150,000	400,000	-	-	-
Atten - Tennis Court Color Coat	Fund Balance Reserves		55,000	45,550	-	-	-
Atten Park - Field Improvement Engineering	Fund Balance Reserves		-	5,000	-	-	-
Blanchard Building - Chapel Demolition	Fund Balance Reserves		-	-	100,000	-	-
Briar Patch - Batting Cages	Briarcliff Baseball		80,000	92,000	-	-	-
Brighton Park Playground Surfacing	Fund Balance Reserves		-	-	144,000	-	-
Central Athletic Center - ADA Ramps	Fund Balance Reserves		260,000	-	260,000	-	-
Central Athletic Center - Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves		50,000	-	150,000	-	-
Central Athletic Center - Building Automation Controls - Engineering	Fund Balance Reserves		-	-	50,000	-	-
Central Athletic Center - Building Envelope Assessment	Fund Balance Reserves		-	-	50,000	-	-
Central Athletic Center - Field Improvement Engineering	Fund Balance Reserves		-	5,000	-	-	-
Central Athletic Center - Front Retaining Wall	Fund Balance Reserves		-	-	30,000	-	-
Central Park - Pickle Ball Court Color Coat and Crack Fill	Fund Balance Reserves		-	-	28,000	-	-
Central Park - Pickle Ball Court Lights	Fund Balance Reserves		150,000	162,000	-	-	-
Clock Tower - Mini Golf Carpet Replacement	Fund Balance Reserves		30,000	-	80,000	-	-
Clock Tower - Mini Golf Fence Replacement	Fund Balance Reserves		-	-	50,000	-	-
Clock Tower - Pond Liner	Fund Balance Reserves		-	-	30,000	-	-
Community Center - Elevators	Fund Balance Reserves		-	-	200,000	-	-
Community Center - Irrigation Replacement	Fund Balance Reserves		60,000	-	60,000	-	-
Community Center - Landscaping	Fund Balance Reserves		-	-	55,000	-	-
Community Center - Parking Lot Light Replacement	Fund Balance Reserves		105,000	-	-	-	-
Cosley - Hale Pavillion Siding / Heating / Flooring	Fund Balance Reserves		-	-	38,000	-	-
Cosley - Horse Trailer	Bond Proceeds		-	-	-	-	20,000
Cosley - Pavers Wildlife Viewing Area	Fund Balance Reserves		50,000	49,250	-	-	-
Cosley - Utility Club Car	Fund Balance Reserves		-	-	12,000	-	-
Danada - Electric Service	Fund Balance Reserves		235,000	-	-	235,000	-
Danada - Invasive Species Clearing	Fund Balance Reserves		80,000	60,000	80,000	-	-
Danada - Sanitary Service	Fund Balance Reserves		130,000	-	-	130,000	-
Danada South Surface Replacement	Fund Balance Reserves		-	-	-	60,000	-
Danada - Water Service	Fund Balance Reserves		50,000	-	-	50,000	-
Edison - Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves		75,000	-	100,000	-	-
Graf - Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves		75,000	-	150,000	-	-
Graf - Batting Cage	Athletic \$5 Fee / Fund Balance Reserves		80,000	80,000	-	-	-
Graf - Bleachers/Grandstand Replacement	Fund Balance Reserves		70,000	75,000	-	-	-
Graf - Irrigation	Bond Proceeds		-	-	-	-	650,000
Graf- Sports Lights Main Field	Fund Balance Reserves		-	-	-	550,000	-
Graf - Synthetic Turf Replacement	Fund Balance Reserves		550,000	568,032	-	-	-
Graf - Track Replacement	CUSG Contribution		180,000	180,000	-	-	-
Herrick - Playground Resurfacing	Fund Balance Reserves		-	-	80,000	-	-
Hurley - Roof Replacement	Fund Balance Reserves		27,800	-	30,000	-	-

2027 Capital Overview
Capital Projects Fund

Capital Overview		Recommended Source	2026	2026 Projections	2027	2028	2029
Museum - Potential Reimbursement to State for Grant Dollars	Grant Proceeds		108,113	-	-	-	-
Museum - Stair Replacement - 25% WPD Contribution	Fund Balance Reserves		25,000	-	25,000	-	-
Northside - Backstop & Fence Replacement	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves		130,000	-	130,000	-	-
Northside - Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves		25,000	-	-	50,000	-
Northside - Dredge Settling Basin	Fund Balance Reserves		500,000	750,000	-	-	-
Northside - Tennis Color Coat	Fund Balance Reserves		-	-	-	48,000	-
Northside - Tennis Lights	Fund Balance Reserves		260,000	238,000	-	-	-
Northside - Warming Shelter Engineering & Design	Fund Balance Reserves		25,000	-	25,000	-	-
Northside Pool - Boilers	Fund Balance Reserves		30,000	-	-	-	-
Northside Pool - Sand Blast & Paint	Fund Balance Reserves		25,000	-	-	100,000	-
Northside Pool - Turbine Replacement	Fund Balance Reserves		-	-	25,000	-	-
Northside Pool - Wood Deck Replacement	Fund Balance Reserves		75,000	-	75,000	-	-
Park Services - Roof Replacement	Fund Balance Reserves		-	-	980,000	-	-
Park Services - Windows Replacement	Fund Balance Reserves		-	-	40,000	-	-
Prairie - AC Unit (2)	Fund Balance Reserves		-	-	32,000	-	-
Prairie - Carpeting	Fund Balance Reserves		60,000	50,600	-	-	-
Prairie - Gutters	Fund Balance Reserves		-	-	15,000	-	-
Prairie - Landscaping	Fund Balance Reserves		-	-	25,000	-	-
Rice Pool - Slide Painting	Fund Balance Reserves		-	-	30,000	-	-
Rice Pool - Sand Blast & Paint	Fund Balance Reserves		55,000	-	285,000	-	-
Seven Gables - Tennis Court Replacement	Fund Balance Reserves		-	-	190,000	-	-
Seven Gables - Outdoor Fitness	Fund Balance Reserves		-	-	40,000	-	-
Scottdale - Playground Resurfacing	Bond Proceeds		-	-	-	-	72,000
Toohey - Building Envelope Repairs	Fund Balance Reserves		-	-	-	50,000	-
Playground Replacements							
Community Center- Playground Replacement	Bond Proceeds		-	-	-	-	182,000
Graf Park - Playground Replacement	Fund Balance Reserves		-	-	-	315,000	-
Hillside Tot Lot - Playground Replacement	Fund Balance Reserves		120,000	-	132,000	-	-
Prairie Path Park - Playground Replacement	Fund Balance Reserves		80,000	80,000	-	-	-
WW Stevens - Playground Replacement	Bond Proceeds		-	-	-	-	220,000
Board Approved Capital Fund Expenditures			4,485,913	2,865,432	4,296,000	2,028,000	1,549,000
Total Capital Fund Expenditures Including Major Capital Projects				7,006,432	8,626,000	11,818,000	5,874,000
Available Capital Dollars after Approved and Major Capital Projects				11,917,348	9,230,466	6,296,646	7,786,090
Salary and Wages (1)	Fund Balance Reserves			266,731	275,978	284,250	293,396
Contractual Services	Fund Balance Reserves			171,311	214,578	216,381	218,238
Supplies	Fund Balance Reserves			153,575	479,125	262,625	240,625
Legal Notices; Training; Dues & Subscriptions; etc.	Fund Balance Reserves			7,750	13,300	13,300	13,300
Staff Recommended Capital Fund Expenditures				599,367	982,982	776,556	765,558

2027 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	2026	2026 Projections	2027	2028	2029
Available Capital Dollars after Commitments and Recommendations			11,317,981	8,247,484	5,520,090	7,020,532

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

*2027 Grant and Donation Schedule
Capital Projects Fund*

Project	Source	Status	CY Projection	2027 Budget	2028 Budget	2029 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	92,905			
Danada - Electric/Water/Sanitary Projects	PFA Foundation / OSLAD Grant / Science and Spirituality Donation	Funds donated upon completion			415,000	
Danada OSLAD 2027 Projects	OSLAD Grant	50% matching grant			600,000	
Toohey OSLAD 2027 Projects	OSLAD Grant	50% matching grant			600,000	
Northside Dredging	DCEO Grant	50% matching grant	250,000			
Atten Streambank Restoration	Cantigny Reimbursement	Funds donated upon completion	-	200,000		
Atten Streambank Restoration	EPA Grant (319 Grant)	50% matching grant	-	600,000		
Cosley Zoo - Burrows to Branches	Cosley Foundation Donation	Funds donated upon completion	100,000	100,000	3,500,000	3,500,000
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		75,000		
Lincoln Marsh Signage	Friends of Lincoln Marsh	Funds donated upon completion	6,450			
Cosley Zoo Quarantine	Cosley Foundation Donation	Annual installments of \$25K over 10 yrs. for total of \$500K - Through 2026	25,000	-	-	-
Total Grants and Donations			759,105	1,284,000	5,124,000	3,509,000

2027
CIP Schedule
Capital Projects Fund

Sum of Prioritization Tool	Budget Yr				
Project Descriptions	2026	2026 Projections	2027	2028	2029
40-000-000 Nonspecified Area					
District Master Plan	125,000	-	125,000		
District Wide Asphalt Replacement	250,000	-	250,000	250,000	250,000
District Wide Facility Master Planning	25,000	-	25,000	25,000	25,000
District Wide Outdoor AED's			35,000	35,000	
District Wide Security Camera Upgrades	50,000	25,000	30,000	30,000	30,000
District Wide Unforeseen Capital Expenses	100,000	-	100,000	100,000	100,000
Field House Study	100,000	21,000			
Fire Panel Upgrades Multiple Locations			30,000		
Major Park Restroom Facility Study	250,000	30,000			
40-000-000 Nonspecified Area Total	900,000	76,000	595,000	440,000	405,000
40-000-188 Sensory Playground					
Play for All - Five to Twelve Playground - Musical Equipment			75,000		
40-000-188 Sensory Playground Total			75,000		
40-800-805 Atten					
Atten Baseball/Softball Infield Improvements (6 fields)	150,000	400,000			
Atten Irrigation				990,000	
Atten Park Field Improvement Engineering	-	5,000			
Atten Park Streambank Restoration (\$200k WPD / \$800k other)	25,000	45,000	1,000,000		
Atten Tennis Color Coat	55,000	45,550			
40-800-805 Atten Total	230,000	495,550	1,000,000	990,000	
40-800-806 Briarpatch					
Briar Patch Batting Cages	80,000	92,000			
40-800-806 Briarpatch Total	80,000	92,000			
40-800-809 Brighton					
Brighton Playground Surfacing			144,000		
40-800-809 Brighton Total			144,000		
40-800-811 Manchester					
PARK SERVICES CENTER ROOF			980,000		
Park Services Windows			40,000		
40-800-811 Manchester Total			1,020,000		

2027
CIP Schedule
Capital Projects Fund

Project Descriptions	2026	2026 Projections	2027	2028	2029
40-800-812 Central Park & Athletic Complex					
CAC ADA Ramps	260,000	-	260,000		
CAC Building Automation Controls- Engineering			50,000		
CAC Front retaining wall & railing Repairs			30,000		
CAC Park Field Improvement Engineering	-	5,000			
CAC Softball Infield Improvements (2 fields)	50,000	-	150,000		
Central Building Envelope Assessment			50,000		
Central Pickleball Court Color Coat & Crack Fill			28,000		
Central Pickleball Court Lights	150,000	162,000			
40-800-812 Central Park & Athletic Complex Total	460,000	167,000	568,000		
40-800-813 Cosley Zoo					
#T2608 Trailer - Zoo Horse Trailer					20,000
Cosley - Burrows to Branches	1,000,000	100,000	100,000	3,500,000	3,500,000
Cosley - Priority Projects	250,000	-	-	-	
Cosley Hale Pavillion Siding Shutters / Heating / Flooring			38,000		
Cosley Pavers (wildlife viewing area west)	-	49,250			
Cosley Utility Club Car			12,000		
40-800-813 Cosley Zoo Total	1,250,000	149,250	150,000	3,500,000	3,520,000
40-800-815 Graf Park					
Graf Batting Cages	80,000	80,000			
Graf Bleachers/ Grandstand	70,000	75,000			
Graf Park Irrigation					650,000
Graf Park Synthetic Turf Replacement	550,000	568,032			
Graf Park Track Replacement	180,000	180,000			
GRAF PARKPLAYGROUND EQUIP				315,000	
Graf Softball Infield Improvements (3 fields)	75,000	-	150,000		
Graf Sports Lights Main Field				550,000	
40-800-815 Graf Park Total	955,000	903,032	150,000	865,000	650,000
40-800-817 Herrick					
CL Herrick Playground Surfacing			80,000		
40-800-817 Herrick Total			80,000		
40-800-819 Hurley Gardens					

2027
CIP Schedule
Capital Projects Fund

Project Descriptions	2026	2026 Projections	2027	2028	2029
Hurley Gardens Roof Replacement	27,800	-	30,000		
40-800-819 Hurley Gardens Total	27,800	-	30,000		
40-800-820 Kelly Park					
Edison Baseball/Sofball @ Kelly Park Infield Improvements (3 fields)	75,000	-	100,000		
40-800-820 Kelly Park Total	75,000	-	100,000		
40-800-826 Northside Park					
Northside Backstop & Fence Replacement	130,000	-	130,000		
Northside Boiler Replacement	30,000	-			
Northside Cabin Demo	50,000	-	50,000		
Northside Dredge Settling Basin	500,000	750,000			
Northside Pool Sand Blast & Paint	25,000	-			
Northside Pool Wood Deck Replacement	75,000	-	75,000		
Northside Tennis Color Coat				48,000	
Northside Tennis Lights	260,000	238,000			
Northside Warming Shelter - Engineering & Design	25,000	-	25,000		
NS Baseball Infield Improvements (1 field)	25,000	-		50,000	
NS Pool - Turbines			25,000		
NS Pool Sand Blast & Paint				100,000	
40-800-826 Northside Park Total	1,120,000	988,000	305,000	198,000	
40-800-835 Seven Gables					
Seven Gables Irrigation			1,355,000		
Seven Gables Outdoor Fitness			40,000		
Seven Gables Replace 3 Tennis Courts			190,000		
40-800-835 Seven Gables Total			1,585,000		
40-800-836 Prairie Path Park					
Prairie Path Playground Replacement	80,000	80,000			
40-800-836 Prairie Path Park Total	80,000	80,000			
40-800-839 WW Stevens					
WW Stevens Playground Equipment					220,000
40-800-839 WW Stevens Total					220,000
40-800-845 Scottdale Park					

2027
CIP Schedule
Capital Projects Fund

Project Descriptions	2026	2026 Projections	2027	2028	2029
Scottsdale Playground Surface Replacement					72,000
40-800-845 Scottsdale Park Total					72,000
40-800-846 CC and Rice and Blanchard					
Community Center Elevator			200,000		
Community Center HVAC Improvements	500,000	135,000	500,000	500,000	
Community Center Irrigation	60,000	-	60,000		
Community Center Landscape Around Building			55,000		
Community Center Parking Lot Light Replacement	105,000	-			
COMMUNITY CENTER PLAYGROUND EQUIP					182,000
Community Center Priority Projects (TBD)	4,000,000	3,800,000	250,000	3,000,000	
Rice Pool Concessions Deck Replacement	-	-			
Rice Pool Mast. Plan Engineering	200,000	10,000			
Rice Pool Sand Blast & Paint	55,000	-	285,000		
Rice Pool Slide Painting			30,000		
Rice Pool Water Slides Replacement					825,000
40-800-846 CC and Rice and Blanchard Total	4,920,000	3,945,000	1,380,000	3,500,000	1,007,000
40-800-849 Toohey Park					
Toohey Bridge Replacement			-		
Toohey OSLAD Park Renovations	600,000	-	600,000	600,000	
TOOHEY PARK Building Envelop Repairs				50,000	
Toohey Park Pond Dredging	40,000	-	275,000		
40-800-849 Toohey Park Total	640,000	-	875,000	650,000	
40-800-850 Hillside Tot Lot					
Hillside Tot Lot Playground Equipment Replacement	120,000	-	132,000		
40-800-850 Hillside Tot Lot Total	120,000	-	132,000		
40-800-852 Clocktower					
Clocktower Mini Golf Carpet Replacement	30,000	-	80,000		
Clocktower Mini Golf Fence Replacement			50,000		
Clocktower Pond Liner			30,000		
40-800-852 Clocktower Total	30,000	-	160,000		
40-800-853 Danada					
Danada Electric Service	235,000	-		235,000	

2027
CIP Schedule
Capital Projects Fund

Project Descriptions	2026	2026 Projections	2027	2028	2029
Danada Invasive Species Clearing	80,000	60,000	80,000		
Danada Sanitary Service	130,000	-		130,000	
Danada South OSLAD Projects				1,200,000	
Danada South- Surface Replacement				60,000	
Danada Water Service	50,000	-		50,000	
40-800-853 Danada Total	495,000	60,000	80,000	1,675,000	
40-800-854 Historical Museum					
Museum Potential Reimbursement to State for Grant Dollars	108,113	-			
Museum Stair Replacement - 10% WPD Contribution	25,000	-	25,000		
40-800-854 Historical Museum Total	133,113	-	25,000		
40-800-856 Prairie Ave Building					
Prairie Building AC Unit			32,000		
Prairie Building Carpeting	60,000	50,600			
Prairie Building Gutters			15,000		
Prairie Building Landscape			25,000		
40-800-856 Prairie Ave Building Total	60,000	50,600	72,000		
40-800-857 Blanchard Building					
Blanchard Building Chapel Demolition			100,000		
40-800-857 Blanchard Building Total			100,000		
Grand Total	11,575,913	7,006,432	8,626,000	11,818,000	5,874,000

2027
CIP Schedule
Operating Funds

Sum of Prioritization Tool	Column Labels			
Project Descriptions	2026	2026 Projections	2027	2028
10 - General				2029
10-101-000 Nonspecified Area				
#1010 Truck - Ford Explorer (Marketing)				28,000
#1104 Truck - Ford F450 Dump	65,000	76,359		
#1105 Truck - 2005 C2500	40,000	42,767		
#1118 Truck - Pickup	40,000	39,860		
#1119 Truck- 2005 GMC 2500 Pickup	45,000	46,585		
#1211 Tract - Toro Sand Pro				25,000
#1352 Mower - Toro 4010D				98,000
#1364 Mower - 4000D	125,000	130,241		
#1371 Mower - Toro 4000 D			86,000	
#1401 Equip - Hot Patcher - Park Blacktop Repair	22,000	-		
#1411 Equip - Seal Coat				18,000
#1414 Tract - Gator			15,600	
#1429 Equip - Vermeer Chipper				50,000
#1601 Gator			12,000	
#1602 Gator			12,000	
#1603 Gator			12,000	
#1686 Equip - Power Boss floor sweeper - PSC	50,000	-		50,000
#1709 Equip - Genie Personal Lift - PSC				13,000
#1996 Equip - Water Reel Kifco				11,000
#1997 Equip - Water Reel Kifco			16,000	
Additional attachments for ABI			20,000	
Athletic enclosed trailer			20,000	
Box grader for skid steer			40,000	
Brite Stripe ride on machine			20,000	
Bug 1 Mud Buggy				18,000
Electric mower for Cosley			50,000	
F-250 Athletics Pickup			50,000	
Golf Cart #10				13,000
Golf Cart #11				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	-		

2027
CIP Schedule
Operating Funds

Project Descriptions	2026	2026 Projections	2027	2028	2029
Golf Cart #9			13,000		
JOHN DEERE 60 G Mini Excavator	157,000	-			
Lift gates for 3 trucks			16,000		
Replacement 2017 - F250 Reg. Cab 4x4				55,000	
Replacement 2017 - Doosan Portable Air			29,000		
Replacement 2017 - Dump Truck/Salt Truck			80,000		
Replacement 2017 - F250 Crew Cab 4x4				55,000	
Replacement 2017 - Kubota Utility			39,000		
Replacement 2017- F250 Crew Cab 4x4				55,000	
Replacement 2017 - F350 w/dump			50,000		
Replacement 2018 - Bobcat Skidsteer				66,000	
Replacement 2018 - F350 Utility Body - Projects truck/plow				68,000	
Replacement 2018 - dump/snow plow F450				60,000	
Replacement 2018 - F250 Crew Cab - Trim Crew			51,000		
Replacement 2019 - 7210 Toro - turf/snow					84,400
Replacement 2019 - Kubota RTV					19,500
Robotic Field Striping Machine			65,000		
Roland Print, cut sign machine	30,000	-			
Toro ProCore walk behind			40,000		
Two man scissor lift			30,000		
Water Wagon (3)	51,000	46,524			
Wiedenmann Super 500					49,000
10-101-000 Nonspecified Area Total	670,000	382,336	644,600	481,000	515,900
10 - General Total	670,000	382,336	644,600	481,000	515,900
20 - Recreation					
20-101-000 Nonspecified Area					
# Golf 5 - Golf Cart	13,000	-			
#2702 Equip - E Gator (Marsh)			15,000		
#7 Golf Cart	20,000	-			20,000
#G102 Golf Cart	13,000	-			13,000
20-101-000 Nonspecified Area Total	46,000	-	15,000		33,000
20-101-225 Central Athletic Center					
CAC Gym Basket Improvements			23,000		

2027
CIP Schedule
Operating Funds

Project Descriptions	2026 2026 Projections		2027	2028	2029
20-101-225 Central Athletic Center Total			23,000	-	
20 - Recreation Total	46,000	-	38,000	-	33,000
60 - Golf Fund					
60-000-000 Nonspecified Area					
100 Gallon Water Heaters (x4)				60,000	
AAON Make-Up Air Unit (west 2)	150,000	150,000			
AAON Make-Up Unit (east 14)	150,000	-	250,000		
Asphalt	300,000	140,000	200,000	200,000	200,000
Driving Range - TopTracer	2,000,000	3,280,000	1,020,000		
Driving Range Improvement Planning /Feasibility	100,000	8,000			
Echo Robotic Mower			46,000		
Restroom Trailer (Halfway House)	35,000	-	-		
60-000-000 Nonspecified Area Total	2,735,000	3,578,000	1,516,000	260,000	200,000
60-601-000 Nonspecified Area					
Agrimetal 660 Roller				28,000	28,000
CUSHMAN UTILITY CART	33,000	33,000			
Dakota 440 Material Handler			49,000		
Foley 653 Accu-Master Reel Grinder					47,000
Foley 672 Accu-Pro Bedknife Grinder					22,000
John Deere 5075E Utility Tractor			66,000		
JOHN DEERE Diesel Tractor				66,000	
JOHN DEERE Gator 8251i			36,000		
JOHN DEERE Gator XUV 845	36,000	36,000			
JOHN DEERE GS Gator	15,000	-	15,000		
JOHN DEERE Pro Gator 2020A	33,000	-	36,000	36,000	
Pump (7.5hp)				20,000	
Pump (75hp)				60,000	
Replacement 2017- Toro Workman 1100				48,000	
Replacement 2018 - TORO Sidewinder 3500 Bank Mower (2)				46,000	
TORO GREENSPRO 1200			28,000	-	
TORO Sidewinder 3500 Bank Mower (1)	46,000	46,000	46,000	46,000	
Toro Turf Pro 500 - Robotic	33,000		33,000		
Toro Workman 1100	15,000	15,000			
TURFCO TOPDRESSER					28,000

2027
CIP Schedule
Operating Funds

Project Descriptions	2026	2026 Projections	2027	2028	2029
Vehicle Lift	20,000	-	20,000		
Wiedenmann Super 500				59,000	-
Yamaha U-Max UTILITY CART			14,000		
60-601-000 Nonspecified Area Total	231,000	130,000	343,000	409,000	125,000
60-611-000 Nonspecified Area					
110 Yamaha Golf Cars				700,000	
Carpet-Pro Shop	25,000	-	25,000		
Cart Path Repairs	75,000	40,000	50,000	50,000	50,000
Shelter	-	-	30,000		
Yamaha Golf Cars w/Box			30,000		
60-611-000 Nonspecified Area Total	100,000	40,000	135,000	750,000	50,000
60-612-000 Nonspecified Area					
Banquet Chairs	23,000	-	25,000		
Bar Dish Machine				10,000	
Bar Stools & Dinning Room Chairs	41,000	-	41,000		
Bar Top				50,000	
BEVERAGE CART	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		
Elevator				175,000	
Entire Custom Island (line3 B92-B103)	120,000	-	110,000		
Exterior Doors	120,000	-	50,000		
Groen Tilt Skillet 30 Gal					30,000
Patio Tables, Chairs, Umbrellas	50,000	-	50,000		
POS System (upgrade every 5 years)			100,000		
Randell Under Counter Frdge/Fish 4 Drwr w/Tabls					16,000
Replacement 2018 - BEVERAGE CART		-	23,000	-	23,000
Service Elevator				175,000	
Tables (Highboys, Restaurant, Booths) (36)	25,000	-	25,000		
Upgraded AV Equipment	75,000	-			
60-612-000 Nonspecified Area Total	476,138	-	542,000	470,000	69,000
60 - Golf Fund Total	3,542,138	3,748,000	2,536,000	1,889,000	444,000

2027
CIP Schedule
Operating Funds

Project Descriptions	2026	2026 Projections	2027	2028	2029
Grand Total	4,258,138	4,130,336	3,218,600	2,370,000	992,900

2027 CIP Schedule
Non-Capital Assets and Projects

Sum of Prioritization Tool Project Descriptions	Budget Yr				
	2026	2026 Projections	2027	2028	2029
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
40-000-000 Nonspecified Area					
Annual Pond and Stream Maintenance	17,000	17,000	20,000	20,000	20,000
Appraisals as Necessary	2,500	-	2,500	2,500	2,500
Brine Salt			5,000		
Capital Notices Misc (Exec Dir or Asst provides)	1,500	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 Drinking Fountains			15,000	15,000	15,000
District-Wide Fence Repair	25,000	25,000	25,000	25,000	25,000
District-Wide Landscaping	25,000	25,000	25,000	25,000	25,000
District-Wide Picnic Tables	25,000	-	25,000	25,000	25,000
Drone for inspections			4,000		
Electrical Supplies for Upgrading Facilities	3,500	-	3,500	3,500	3,500
Engineering Fees for Permit Requirements	30,000	30,000	30,000	30,000	30,000
Grant Expenses as Needed	750	-	750	750	750
Greening Team Recycling Containers	7,500	-	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	2,000
Mileage Reimbursement	250	250	250	250	250
Miscellaneous attorney Fees	10,000	-	10,000	10,000	10,000
Natural Area Maintenance, Burns & Seedwork	59,700	59,700	80,000	80,000	80,000
NRPA 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	2,000
Webinars or conferences	2,000	2,000	2,000	2,000	2,000
40-000-000 Nonspecified Area Total	222,500	167,700	269,800	260,800	260,800
40-000-188 Sensory Playground					
Play for All -Shade Structure Replacement			15,000		

2027 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2026	2026 Projections	2027	2028	2029
40-000-188 Sensory Playground Total			15,000		
40-101-000 Nonspecified Area					
Athletic field surfacing materials	8,000	8,000	8,000	8,000	8,000
Bag Concrete-Sign Installation & Metal Fabrication	1,000	1,000	1,000	1,000	1,000
Ballfield maintenance	12,000	12,000	12,000	12,000	12,000
Bench Memorials	8,500	15,000	8,500	8,500	8,500
HVAC Supplies Expense	10,000	1,000	10,000	10,000	10,000
Memorial Trees	12,000	15,000	12,000	12,000	12,000
Parking lot maintenance	15,000	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	4,000	4,000	4,000	4,000
Screenings for Repair of Walkways, Bleacher Pads & Player Benches	1,600	1,600	1,600	1,600	1,600
Sign Replacement, District-wide	8,000	8,000	8,000	8,000	8,000
40-101-000 Nonspecified Area Total	112,600	88,100	112,600	112,600	112,600
40-800-811 Manchester					
Park Services Cool Ray-vac System			15,000		
Park Services Waterheaters			10,000		
Park Services Windows	25,000	-			
40-800-811 Manchester Total	25,000	-	25,000		
40-800-812 Central Park & Athletic Complex					
CAC Sidewalk Repairs			18,000		
Landscape Improvements Maintenance	25,000	-	25,000		
40-800-812 Central Park & Athletic Complex Total	25,000	-	43,000		
40-800-813 Cosley Zoo					
Cosely Coyote Pond Replacement			15,000		
Cosely Linx Climbing Structure Replacement			6,000		
Cosely Raccoon Pond Drain System Replacement			8,000		
Cosely White Barn Soffit and Facia			10,000		
Cosely Zoo Caboose Refurbishment			10,000		

2027 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2026	2026 Projections	2027	2028	2029
Cosely Zoo Electric Main Line			16,000		
Cosely Zoo Paver Replacement			10,000		
Cosely Zoo Signage			5,000		
Cosley Doors - added (1) - turtle					3,000
Cosley Zoo Landscaping Project	50,000	10,000			
40-800-813 Cosley Zoo Total	50,000	10,000	80,000	-	3,000
40-800-822 Lincoln Marsh					
Lincoln Marsh Signage	6,450	5,450			
LM Garage & Office Roofs	30,000	-			
Supplies - Lincoln Marsh	14,000	-	14,000	14,000	14,000
40-800-822 Lincoln Marsh Total	50,450	5,450	14,000	14,000	14,000
40-800-826 Northside Park					
Northside Warming Shelter Fireplace			15,000		
NS Pool - Painting Exterior of Building			15,000		
40-800-826 Northside Park Total			30,000		
40-800-828 Rathje					
Rathje HVAC			7,500		
40-800-828 Rathje Total			7,500		
40-800-838 Triangle Park					
Triangle Fence Replacement					10,000
40-800-838 Triangle Park Total					10,000
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					
Rice Pool C12 Storage Tanks	5,000	-			
Rice Pool Drinking Fountains			17,000		
Rice Pool VGB Grates			15,000		

2027 CIP Schedule
Non-Capital Assets and Projects

Project Descriptions	2026	2026 Projections	2027	2028	2029
40-800-846 CC and Rice and Blanchard Total	5,000	-	32,000		
40-800-852 Clocktower					
Clocktower HVAC				10,000	
Clocktower Siding			10,000		
40-800-852 Clocktower Total			10,000	10,000	
Grand Total	510,550	271,250	658,900	442,400	420,400

PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

Taxpayer	2025 *			2016 *		
	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	47,660,990	1	1.42%			
Wilson Danada LLC	36,092,146	2	1.07%			
Wheaton Multifamily Exchange	29,454,790	3	0.87%			
Nelp Wyndmere LLC	26,025,780	4	0.77%			
TGM Retreat Danada LP	22,633,073	5	0.67%			
CH Realty X-DLC R Wheaton	20,574,609	6	0.61%			
Redwood Briarbrook Wheaton	16,877,578	7	0.50%			
Danada East Retail	14,072,356	8	0.42%			
JVM Realty Corp.	13,259,891	9	0.39%			
Town Square Wheaton 2015 LLC	13,057,535	10	0.39%			
Invesco Advisors Inc.				24,470,100	1	1.11%
Wheaton 121 Owners LLC				16,592,870	2	0.75%
Wheaton Apartments Owner				15,859,260	3	0.72%
UCR Asset Services				15,065,390	4	0.68%
TSW 2015 LLC				14,364,740	5	0.65%
Avalon Properties				12,782,060	6	0.58%
Wheaton Illinois Senior Property				12,517,090	7	0.57%
Rice Lake Square LP				12,004,200	8	0.54%
Redwood Capital Group				9,757,830	9	0.44%
TBC Danada East LLC				9,590,920	10	0.43%
	<u>\$239,708,748</u>		<u>7.12%</u>	<u>\$143,004,460</u>		<u>6.46%</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

	2025
Equalized assessed valuation	\$3,366,642,272
Bonded debt limit- 2.875% of assessed value	\$96,790,965
Amount of debt applicable to limit	\$2,845,117
Legal debt margin	\$93,945,848
Percentage of legal debt margin to bonded debt limit	97.06%
Non-referendum legal debt limit - 0.575% of assessed value	\$19,358,193
Amount of debt applicable to limit	\$2,845,117
Legal debt margin	\$16,513,076
Percentage of legal debt margin to bonded debt limit	85.30%

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
2026	\$3,560,117	\$199,857		
2027	\$750,000	\$84,900		
2028	\$780,000	\$47,400		
2029	\$810,000	\$16,200		
	\$5,900,117	\$348,357	\$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%
Kimbrough, Brian M	10.0%
Meade, Julia	35.0%
Medina, Iliana G	40.0%
Moscardini, Jake T	100.0%
MUTO, MARGARET L	40.0%
NOVAK, DANIEL J	30.0%
Panek, Megann L	20.0%
Prazak, Kimberly	30.0%
SICILIANO, DONNA R	50.0%
WHELAN, TRICIA K	35.0%
Yoshikawa, Max	15.0%
10-General; 101-Parks Maintenance	
Baker, BRITTANY E	50.0%
Blankenship, Michael D	25.0%
CALVILLO, MIGUEL	25.0%
Cavicchioni, David G	75.0%
Chacon, Enrique	25.0%
CLEVENGER, MICHAEL R	25.0%
DALEY, JOSEPH M	75.0%
DROMAL, Angela	100.0%
Fair, Grant T	75.0%
FREY, JASON C	15.0%
Kimbrough, Brian M	30.0%
Krzyzewski, David A	75.0%
LEHMAN, STEPHEN J	75.0%
McCarthy, John	25.0%
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
Open2-Trim Crew Leader	95.0%
Open3-Sr Turf Specialist	25.0%
Open4-Parks Operations	75.0%
OPPENHEIM, JEREMY J	20.0%
Pickett, Ian A	25.0%
PINEDO, CHARLES M	75.0%
Shurba, Joseph C	50.0%
STANCZAK, PAUL T	75.0%
THEMEL, JOSEPH S	75.0%
VILLAFUERTE, GUSTAVO G	50.0%

Labor Allocations by Fund

	Salary/Wage Splits
Wisniewski, Julian M	85.0%
WROBEL, MATTHEW E	25.0%
ZAVALA PEREZ, ROLANDO	25.0%
ZAVALA, LINO	75.0%
ZAVALA, PONCIANO	75.0%
10-General; 418-Human Resources	
Jay, Matthew	20.0%
10-General; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Azreal L	20.0%
Hernandez, Martha	40.0%
JANIK, MARY K	30.0%
Koppang, Joanna L	20.0%
Meger, Bethany	35.0%
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%
DiSerio, Alexander M	5.0%
DITCHMAN, DEBORAH C	100.0%
HOUSTON, Darrell	10.0%
JOHNSON, TERRA J	100.0%
Lewandowski, Adam L	75.0%
Martinson, Jamie	100.0%
Meade, Julia	35.0%
Medina, Iliana G	50.0%
MUTO, MARGARET L	50.0%
NAPIER, RICHARD A	100.0%
Nelson, Cody E	65.0%
SICILIANO, DONNA R	40.0%
Tovey, Sean P	100.0%

Labor Allocations by Fund

	Salary/Wage Splits
Yoshikawa, Max	15.0%
20-Recreation; 101-Parks Maintenance	
Baker, BRITTANY E	40.0%
Blankenship, Michael D	75.0%
Calvillo, Francisco	100.0%
CALVILLO, MIGUEL	60.0%
Carter, John A	100.0%
Cavicchioni, David G	15.0%
Chacon, Enrique	75.0%
CLEVENGER, MICHAEL R	60.0%
DALEY, JOSEPH M	25.0%
De Stefano, James	100.0%
Fair, Grant T	25.0%
FREY, JASON C	85.0%
Gonzalez, Paul A	100.0%
Kimbrough, Brian M	40.0%
Krzyzewski, David A	25.0%
LEHMAN, STEPHEN J	25.0%
McCarthy, John	75.0%
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
Open2-Trim Crew Leader	5.0%
Open3-Sr Turf Specialist	75.0%
Open4-Parks Operations	25.0%
OPPENHEIM, JEREMY J	80.0%
Pickett, Ian A	60.0%
PINEDO, CHARLES M	25.0%
Shurba, Joseph C	50.0%
STANCZAK, PAUL T	25.0%
THEMEL, JOSEPH S	15.0%
VILLAFUERTE, GUSTAVO G	50.0%
WAGNER, MARK A	100.0%
Wisniewski, Julian M	15.0%
WROBEL, MATTHEW E	75.0%
ZAVALA PEREZ, ROLANDO	75.0%
ZAVALA, LINO	25.0%
ZAVALA, PONCIANO	25.0%
20-Recreation; 220-Recreation Programs	
Clements, Troy A	50.0%

Labor Allocations by Fund

Salary/Wage Splits	
HOUSTON, Darrell	40.0%
Nelson, Cody E	35.0%
Nielsen, Kelly	100.0%
Shingler, Chad	100.0%
20-Recreation; 221-Athletics	
Clements, Troy A	40.0%
HOUSTON, Darrell	50.0%
20-Recreation; 222-Pools	
DiSerio, Alexander M	20.0%
Lewandowski, Adam L	10.0%
Panek, Megann L	20.0%
Yoshikawa, Max	70.0%
20-Recreation; 224-Recreation Facilities	
Aviles, Graciela	100.0%
Narrajios, Rebecca L	100.0%
20-Recreation; 350-Special Facilities	
DiSerio, Alexander M	75.0%
Lewandowski, Adam L	15.0%
Panek, Megann L	20.0%
20-Recreation; 418-Human Resources	
Jay, Matthew	30.0%
20-Recreation; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Azreal L	30.0%
Hernandez, Martha	35.0%
JANIK, MARY K	35.0%
Koppang, Joanna L	40.0%
Meger, Bethany	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	10.0%
CALVILLO, MIGUEL	5.0%
Cavicchioni, David G	5.0%
CLEVENGER, MICHAEL R	5.0%

Labor Allocations by Fund

Salary/Wage Splits	
Kimbrough, Brian M	10.0%
NOVAK, NICHOLAS J	5.0%
Pickett, Ian A	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, Azreal L	5.0%
Hernandez, Martha	5.0%
JANIK, MARY K	5.0%
Koppang, Joanna L	5.0%
Meger, Bethany	10.0%
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%
Kimbrough, Brian M	10.0%
MORROW, JOHN B	60.0%
NOVAK, NICHOLAS J	10.0%

Labor Allocations by Fund

Salary/Wage Splits	
60-Golf Fund; 000-Administration	
Cali, Lauren	15.0%
Meade, Julia	15.0%
NOVAK, DANIEL J	70.0%
Panek, Megann L	40.0%
Prazak, Kimberly	70.0%
WHELAN, TRICIA K	15.0%
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%
Pickett, Ian A	5.0%
THEMEL, JOSEPH S	5.0%
60-Golf Fund; 418-Human Resources	
Jay, Matthew	45.0%
60-Golf Fund; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Azreal L	45.0%
Hernandez, Martha	20.0%
JANIK, MARY K	30.0%
Koppang, Joanna L	35.0%
Meger, Bethany	25.0%
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%
Laczynski, Darrel A	100.0%
Thornton, Michael P	100.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	
Burress, Keaton	100.0%
DALCERRO, NEIL J	33.0%
Day, Tom T	33.0%
Nations, Matthew J	100.0%
Ogata, Andrew C	100.0%

Labor Allocations by Fund

	Salary/Wage Splits
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%
GARCIA, SERGIO	100.0%
Gieseler, Olivia	100.0%
Heine, Matthew R	100.0%
Klipp, Joseph M	100.0%
Moran, Joshua	100.0%
OMalley, Samantha C	100.0%
Open1-Sous Chef	100.0%
ORTIZ, JAVIER	100.0%
Schmidt, James	100.0%
VAZQUEZ, LUCERO T	100.0%
Zanoni, Christopher M	100.0%
90-Cosley Foundation; 000-Administration	
Ackerman, Jennifer	50.0%
Claassen, Jennifer A	75.0%
Griffith, Debra	11.0%
Medina, Iliana G	10.0%
MUTO, 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	50.0%
20-Recreation; 101-Parks Maintenance; 231-Northside Pool	40.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
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	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
Bockheim, Gregory E	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Burress, Keaton	
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	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%

Labor Allocations by Employee

	Salary/Wage Splits
CALVILLO, MIGUEL	
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	5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
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	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
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	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
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%

Labor Allocations by Employee

	Salary/Wage Splits
COYOMANI, GABRIEL	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	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%
DALEY, JOSEPH M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
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; 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	75.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	5.0%
DITCHMAN, DEBORAH C	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
DOROMAL, Angela	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Fair, Grant T	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%

Labor Allocations by Employee

	Salary/Wage Splits
FREY, JASON C	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	70.0%
GARCIA, SERGIO	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Gieseler, Olivia	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	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%
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%
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; 000-Nonspecified Area	100.0%
Hernandez, Azreal L	
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%
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	30.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	10.0%

Labor Allocations by Employee

	Salary/Wage Splits
20-Recreation; 221-Athletics; 221-Wheaton Youth Cheerleading	25.0%
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%
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%
Kimbrough, Brian M	
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%
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	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%

Labor Allocations by Employee

	Salary/Wage Splits
Laczynski, Darrel A	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
LEHMAN, STEPHEN J	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
Lewandowski, Adam L	
20-Recreation; 222-Pools; 231-Northside Pool	5.0%
20-Recreation; 222-Pools; 232-Rice Pool	5.0%
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Center	15.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	75.0%
Mangiaracina, Brian P	
22-Cosley Zoo; 501-Cosley Zoo; 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	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
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%
Medina, Iliana G	
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%
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%

Labor Allocations by Employee

	Salary/Wage Splits
Moscardini, Jake T	
10-General; 000-Administration; 415-Marketing	100.0%
Musselman, Angie L	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
MUTO, 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%
NAPIER, RICHARD A	
20-Recreation; 000-Administration; 000-Nonspecified Area	100.0%
Narrajios, 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	10.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	25.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	65.0%
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%
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%

Labor Allocations by Employee

	Salary/Wage Splits
OMalley, Samantha C	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Open1-Sous Chef	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Open2-Trim Crew Leader	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	95.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	5.0%
Open3-Sr Turf Specialist	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
Open4-Parks Operations	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
OPPENHEIM, JEREMY J	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	80.0%
ORTIZ, JAVIER	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Panek, Megann L	
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%
Pickett, Ian A	
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%
PINEDO, CHARLES M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
PODKOWA, MICHELLE L	
10-General; 430-Historical Museum; 000-Nonspecified Area	100.0%
Prazak, Kimberly	
10-General; 000-Administration; 000-Nonspecified Area	30.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area	70.0%

Labor Allocations by Employee

	Salary/Wage Splits
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%
Schmidt, James	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Shingler, Chad	
20-Recreation; 220-Recreation Programs; 202-Performing Arts	50.0%
20-Recreation; 220-Recreation Programs; 208-General Interests	50.0%
Shurba, Joseph C	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
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%
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%
Thornton, Michael P	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Tovey, Sean P	
20-Recreation; 000-Administration; 304-Mary Lubko Center	100.0%
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%

Labor Allocations by Employee

	Salary/Wage Splits
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	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
WAGNER, MARK A	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	90.0%
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%
Wisniewski, Julian M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	85.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
WROBEL, MATTHEW E	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
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	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
ZAVALA, LINO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
ZAVALA, PONCIANO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%

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	\$617,848	\$639,473	\$642,562	\$645,651
101-Parks Maintenance	\$1,022,395	\$1,065,457	\$1,072,141	\$1,077,295
418-Human Resources	\$23,816	\$24,650	\$24,769	\$24,888
419-Finance	\$244,801	\$253,369	\$254,593	\$255,817
430-Historical Museum	\$129,170	\$133,690	\$134,336	\$134,982
10-General Total	\$2,038,030	\$2,116,640	\$2,128,401	\$2,138,634

20-Recreation				
000-Administration	\$1,086,404	\$1,124,428	\$1,129,860	\$1,135,292
101-Parks Maintenance	\$1,177,279	\$1,220,910	\$1,227,320	\$1,233,221
220-Recreation Programs	\$271,887	\$281,403	\$282,762	\$284,122
221-Athletics	\$60,574	\$62,694	\$62,996	\$63,299
222-Pools	\$94,870	\$98,191	\$98,665	\$99,139
224-Recreation Facilities	\$119,724	\$123,915	\$124,513	\$125,112
350-Special Facilities	\$93,584	\$96,860	\$97,327	\$97,795
418-Human Resources	\$35,725	\$36,975	\$37,154	\$37,332
419-Finance	\$246,927	\$255,569	\$256,804	\$258,038
20-Recreation Total	\$3,186,973	\$3,300,943	\$3,317,402	\$3,333,351

22-Cosley Zoo				
000-Administration	\$11,333	\$11,730	\$11,786	\$11,843
101-Parks Maintenance	\$54,744	\$56,661	\$56,934	\$57,208
350-Special Facilities	\$34,783	\$36,001	\$36,175	\$36,349
418-Human Resources	\$5,954	\$6,162	\$6,192	\$6,222
419-Finance	\$57,872	\$59,897	\$60,187	\$60,476
501-Cosley Zoo	\$636,984	\$659,278	\$662,463	\$665,648
22-Cosley Zoo Total	\$801,671	\$829,729	\$833,738	\$837,746

40-Capital Projects				
101-Parks Maintenance	\$203,937	\$211,075	\$212,094	\$213,114
40-Capital Projects Total	\$203,937	\$211,075	\$212,094	\$213,114

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	\$241,032	\$249,469	\$250,674	\$251,879
101-Parks Maintenance	\$28,744	\$29,750	\$29,894	\$30,037
418-Human Resources	\$53,587	\$55,462	\$55,730	\$55,998
419-Finance	\$210,313	\$217,674	\$218,726	\$219,777
601-Golf Maintenance	\$416,117	\$430,681	\$432,762	\$434,843
611-Pro Shop/Golf Fees	\$298,288	\$308,728	\$310,220	\$311,711
612-Food and Beverage	\$1,072,120	\$1,109,644	\$1,115,005	\$1,120,365
60-Golf Fund Total	\$2,320,202	\$2,401,409	\$2,413,010	\$2,424,611
90-Cosley Foundation				
000-Administration	\$126,435	\$130,860	\$131,492	\$132,124
90-Cosley Foundation Total	\$126,435	\$130,860	\$131,492	\$132,124
92-DuPage County Historical Museum				
000-Administration	\$39,428	\$40,808	\$41,005	\$41,202
92-DuPage County Historical Museum Total	\$39,428	\$40,808	\$41,005	\$41,202
Grand Total	\$8,716,675	\$9,031,464	\$9,077,142	\$9,120,782
Amount over base year		\$314,789	\$360,467	\$404,107

1%	\$89,940
2%	\$179,879
3%	\$269,819
3.5%	\$314,789
4%	\$360,467
4.5%	\$404,107
5%	\$449,698
5.5%	\$494,668
6%	\$539,637
6.5%	\$584,607
7%	\$629,577
8%	\$719,517

***A proposed wage pool increase of 4.0% has been included in the 2027 budget figures.

Ten Year History of Actual Pay Raises

Fiscal Year Ending	% Raise
2017	3%
2018	3%
2019	3%
2020	3%
2021	0%
2022	4.5%
2023	6%
2024	5%
2025	4%
2026	3.5%
2027	4%*

**Proposed increase for 2027*

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 January 1 to December 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 2026-08

**AN ORDINANCE MAKING A COMBINED ANNUAL BUDGET AND APPROPRIATION OF FUNDS
FOR THE WHEATON PARK DISTRICT FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027 AND
ENDING DECEMBER 31, 2027**

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, 2027 AND ENDING DECEMBER 31, 2027 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: | \$32,868,534 |
| (b) That the cash expected to be received during the fiscal year from all sources is: | \$46,492,832 |
| (c) That the estimated expenditures contemplated for the fiscal year are: | \$53,050,609 |
| (d) That the estimated cash expected to be on hand at the end of the fiscal year is: | \$26,310,757 |
| (e) That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is: | \$18,231,528 |

Article II:	The following sums of money in the "Budget" Column in the amount of	\$58,079,494
	is the budget for the fiscal year beginning January 1, 2027 and ending December 31, 2027.	

The sums of money in the "Appropriation" Column in the amount of	\$69,695,393
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, 2027 and ending December 31, 2027.	

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 _____, 2026 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 # 2026-08

Wheaton Park District Budget and Appropriation Proposal for Fiscal Year January 1, 2027 thru December 31, 2027

GENERAL FUND	Budget	Appropriations
Expenses incurred for the general administration and maintenance of the District	7,169,678	8,603,614
RECREATION FUND		
Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	16,111,563	19,333,875
SPECIAL RECREATION FUND		
Expenses incurred in the provision of recreational programming for our special needs population	846,000	1,015,200
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	2,494,567	2,993,481
INSURANCE LIABILITY FUND		
Expenses incurred to provide business insurance for the District	967,103	1,160,524
AUDIT FUND		
Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	40,600	48,720
FICA FUND		
Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	845,784	1,014,941
IMRF FUND		
Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	677,298	812,758
DEBT SERVICE FUND		
Expenses incurred to satisfy the debt service obligations of the District	3,072,608	3,687,130
HEALTH FUND		
Expenses incurred to provided health insurance benefits for District employees	2,840,507	3,408,608

CAPITAL PROJECTS FUND	Budget	Appropriations
Expenses incurred to construct, maintain or replace capital assets of the District	9,651,432	11,581,718
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	12,636,420	15,163,704
INFORMATION TECHNOLOGY FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	725,934	871,121

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	7,169,678	8,603,614
Recreation Fund	16,111,563	19,333,875
Special Recreation Fund	846,000	1,015,200
Museum Fund	2,494,567	2,993,481
Insurance Fund	967,103	1,160,524
Audit Fund	40,600	48,720
FICA Fund	845,784	1,014,941
IMRF Fund	677,298	812,758
Long Term Debt Fund	3,072,608	3,687,130
Health Insurance Fund	2,840,507	3,408,608
Capital Projects Fund	9,651,432	11,581,718
Golf Fund	12,636,420	15,163,704
Information Technology	725,934	871,121
Total Budgeted and Appropriated Expenses, <i>including Interfund transfers</i>	58,079,494	69,695,393
Less: Interfund Transfers	(5,028,885)	(6,034,662)
Net Expenses, excluding Interfund Transfers	53,050,609	63,660,731

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, 2027 and Ending December 31, 2027, 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, 2026.

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 _____, 2026.

(SEAL)

Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2027

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 2027 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, 2027 and ending December 31, 2027 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2026 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 _____, 2026.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF
REVENUES FOR FISCAL YEAR 2027

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, 2027 and ending on December 31, 2027 are estimated to be as follows:

<u>SOURCE</u>	<u>AMOUNT</u>
Taxes	\$18,231,528
Interest on Investments	\$897,050
Charges for Services	\$17,905,158
Rental Revenues	\$951,361
Product Sales	\$6,475,390
Grants and Donations	\$1,700,153
Bond Proceeds	\$0
Miscellaneous	\$332,192
Beginning Cash Balance	\$32,868,534

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said park district the _____ day of _____, 2026.

(SEAL)

Treasurer and Chief Fiscal Officer,
Wheaton Park District

Wheaton Park District
ORDINANCE 2026-09

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2026**

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

SECTION 1

That the sum of Eighteen Million One Hundred Ninety-Six Thousand Two Hundred Thirteen (\$18,196,213) 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	\$2,120,867
Contractual Services	\$1,419,196
Supplies	\$461,734
Other Charges	\$188,894
Capital Items	\$488,920
Transfers Out	\$758,485
TOTAL	5,438,095

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	\$2,220,756
Contractual Services	\$1,923,826
Supplies	\$594,933
Other Charges	\$103,369
Capital Items	\$12,715
Transfers Out	\$535,363
TOTAL	5,390,962

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	524,696
TOTAL	524,696

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	680,994
TOTAL	680,994

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	978,995
TOTAL	978,995

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	18,333
TOTAL	18,333

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	800,000
TOTAL	800,000

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	\$777,025
Contractual Services	\$267,840
Supplies	\$130,209
Other Charges	\$46,128
Capital Items	\$0
Transfers Out	\$139,655
TOTAL	1,360,857

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	3,003,281
TOTAL	3,003,281

SUMMARY OF LEVIES

General Corporate Levy	5,438,095
Recreation Program Levy	5,390,962
IMRF	524,696
FICA	680,994
Insurance	978,995
Audit	18,333
Special Recreation Association	800,000
Museum	1,360,857
Debt Service	3,003,281
	18,196,213

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, 2026 and ending December 31, 2026, 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 2026 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 2026-09 shall be in full force and effect from and after its adoption.

ADOPTED this 16th day of December 2026, 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 2026-09,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2026,**

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 16th 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 16th 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 2026 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 16th day of December 2026.

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 21, 2026

Re: 2026 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 2026 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 2026, 2027, 2028, 2029 and 2030 levies. You are voting on only the 2026 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 2026 aggregate levy (to be received in 2027) includes an increase of \$438K, representing an estimated increase of 3%. For the 2026 levy, the state has established the Consumer Price Index (CPI) for PTELL at 2.7%, 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, 3% in 2024 and 2.7% in 2025. The aggregate tax levy includes those levies that are subject to the tax cap.

Tax levy receipts provide essential funding to sustain operational service levels, maintain facilities and programs, and support 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
2025	324.054	2.7%	2.7%		2026	2027

The chart below illustrates the proposed 3% increase by category, dollars, and as a percentage of the levy subject to the tax cap.

Breakdown of proposed 2026 Aggregate Tax Levy increase			As a percentage of levy subject to tax cap
	In Dollars	As a % of increase	
From 2.7% CPI	\$376,872	86%	2%
From DuPage New Construction	\$61,328	14%	1%
	\$438,200		3%

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 \$3,003,281 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). Additionally, the GO Limited Tax Park Bonds, Series 2015C (refunding of 2005A), will be paid off in its entirety this year.

WHEATON PARK DISTRICT TAX LEVY WORKSHEET 2026 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2025 Limited Figures <i>(DuPage)</i>	(B) 2026 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	5,258,695	5,438,095	179,400	3%	0.1665
20	Recreation	0.3700	5,211,562	5,390,962	179,400	3%	0.1651
22	Cosley Zoo	0.0700	1,316,357	1,360,857	44,500	3%	0.0417
24	Audit	0.0050	37,033	18,333	(18,700)	-50%	0.0006
23	Insurance Liability	None	747,395	978,995	231,600	31%	0.0300
26	Retirement-IMRF	None	575,696	524,696	(51,000)	-9%	0.0161
25	Retirement-Social Security	None	807,994	680,994	(127,000)	-16%	0.0209
	Aggregate Extension		13,954,732	14,392,932	438,200	3%	0.4407
	Aggregate Refunds	None	37,033	0	0	0%	-
21	SRA	0.0400	612,729	800,000	187,271	31%	0.0245
30	Bond & Interest-Limited	None	628,300	0	(628,300)	-100%	-
30	Annual Bonds-Limited						
	Estimated	None	2,296,024	3,003,281	707,257	31%	0.0920
			17,528,818	18,196,213	704,428	4%	0.5572

2026 LIMITING RATE 0.4407			
Numerator		Denominator	
Prior Year Levy	13,954,732	Estimated EAV for LY 2026	3,265,643,004
CPI % Increase (Decrease)	2.7%	Prior Year New Constr. w/ change of	100.0% (13,914,968)
Levy	14,331,510	Valuation	3,251,728,036

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 decreasing to just over \$524K in the 2027 levy and then ranges from \$590K to \$627K through 2030. Our employer contribution rate will increase slightly to 5.64% in 2027. The table to the right shows the IMRF employer rates over the last 15 years. In the out years, we develop the levy conservatively and use the average of the past several years, so the assumed contribution rate is higher, resulting in a much higher levy. If the contribution rates continue to stay low, the year being levied will always reflect that lower experience rate. The FICA and Audit levies are being adjusted to bring the balances in line with your fund balance policy. The Insurance Liability levy is increasing to \$979K. This increase is occurring because PDRMA’s business lines premiums (excluding unemployment compensation) are increasing more than 8% from 2026. Beyond liability insurance, the levy supports the District’s broader risk management program, including Perry Weather warning systems, staff safety training, and AED installations.

Year	Employer Rate
2027	5.64%
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%

The SRA levy has been increased to \$800K to support accessibility improvements for 2027–2029 capital projects and the District’s membership in the Western DuPage Special Recreation Association (WDSRA). Following the Board’s decision to reduce the levy in 2022, the District has gradually restored this levy towards its historical levels while keeping it below 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 \$37,033 in Aggregate Refunds for the 2025 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.

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, 2.7% for the 2026 levy. After peaking at 5% in levy years 2022 and 2023, the CPI rate has declined each year.
- 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 2026 Levy Regarding CPI Reduction and Implications for Future Levies

The CPI adjustment helps tax collections keep pace with inflation and rising operating costs. Reducing it can create structural shortfalls over time because salaries, benefits, and maintenance costs continue to increase. The resulting gap between revenue and expenses compounds annually, adding financial pressure. Under-collecting also permanently lowers the base for future levies, since legally capped or inflation-based increases are calculated from that reduced amount. Lower revenue may require budget cuts, deferred maintenance, or program reductions, potentially limiting long-term planning and setting a precedent for how the District addresses future challenges. Factors such as Inflation, employee compensation, benefit obligations, maintenance and capital improvements, and utilities have significantly increased the District's operating and payroll costs.

Recommendation

The proposed 2026 aggregate levy increase of \$438,200, or an estimated 3%, will help the Wheaton Park District maintain service levels, support its facilities and programs, preserve and improve capital infrastructure, and address rising costs for salaries, benefits, and maintenance. Staff recommends approving the levy as proposed to sustain the high-quality services residents expect and support the District's long-term financial stability.

Wheaton Park District
ORDINANCE 2026-09

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2026**

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

SECTION 1

That the sum of Eighteen Million One Hundred Ninety-Six Thousand Two Hundred Thirteen (\$18,196,213) 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	\$2,129,658
Contractual Services	\$1,396,164
Supplies	\$467,815
Other Charges	\$180,623
Capital Items	\$495,359
Transfers Out	\$768,476
TOTAL	5,438,095

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	\$2,214,815
Contractual Services	\$1,923,267
Supplies	\$598,035
Other Charges	\$103,908
Capital Items	\$12,781
Transfers Out	\$538,155
TOTAL	5,390,962

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	524,696
TOTAL	524,696

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	680,994
TOTAL	680,994

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	978,995
TOTAL	978,995

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	18,333
TOTAL	18,333

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	800,000
TOTAL	800,000

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	\$776,904
Contractual Services	\$267,895
Supplies	\$130,236
Other Charges	\$46,138
Capital Items	\$0
Transfers Out	\$139,684
TOTAL	1,360,857

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	3,003,281
TOTAL	3,003,281

SUMMARY OF LEVIES

General Corporate Levy	5,438,095
Recreation Program Levy	5,390,962
IMRF	524,696
FICA	680,994
Insurance	978,995
Audit	18,333
Special Recreation Association	800,000
Museum	1,360,857
Debt Service	3,003,281
	18,196,213

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, 2026 and ending December 31, 2026, 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 2026 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 2026-09 shall be in full force and effect from and after its adoption.

ADOPTED this 16th day of December 2026, 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 2026-09,

**AN ORDINANCE LEVYING AND ASSESSING THE TAXES OF THE
WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS
FOR THE TAX YEAR 2026,**

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 16th 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 16th 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 2026 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 16th day of December 2026.

President, Board of Park Commissioners
Wheaton Park District

(S E A L)

Wheaton Park District 2026 Proposed Property Tax Levy

A homeowner
whose



			For the Yr.	Monthly	Daily
House is worth	\$ 900,000	would pay Park District Taxes of:	\$1,671.60	\$139.30	\$4.57
House is worth	\$ 600,000	would pay Park District Taxes of:	\$1,114.40	\$92.87	\$3.04
House is worth	\$ 450,000	would pay Park District Taxes of:	\$835.80	\$69.65	\$2.28
House is worth	\$ 300,000	would pay Park District Taxes of:	\$557.20	\$46.43	\$1.52

Levy Rate History

Levy	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General	0.1790	0.1773	0.1791	0.1710	0.1867	0.1890	0.1871	0.1841	0.1656	0.1562
Bond and Interest	0.1638	0.1559	0.1491	0.1456	0.1424	0.1160	-	-	-	-
Bond and Interest Limited	0.1033	0.1003	0.0977	0.0973	0.0971	0.0973	0.0978	0.0976	0.0928	0.0878
IMRF	0.0345	0.0318	0.0178	0.0358	0.0189	0.0217	0.0091	0.0068	0.0163	0.0171
Audit	0.0012	0.0005	0.0005	0.0004	0.0004	0.0012	0.0016	0.0005	0.0012	0.0011
Liability	0.0224	0.0259	0.0257	0.0243	0.0221	0.0105	0.0200	0.0232	0.0268	0.0222
FICA	0.0260	0.0241	0.0239	0.0242	0.0143	0.0218	0.0197	0.0170	0.0223	0.0240
Recreation	0.1766	0.1749	0.1768	0.1689	0.1847	0.1870	0.1851	0.1822	0.1640	0.1548
Museum	0.0451	0.0404	0.0417	0.0408	0.0399	0.0395	0.0397	0.0448	0.0412	0.0391
SRA	0.0373	0.0359	0.0346	0.0342	0.0338	0.0334	0.0093	0.0124	0.0154	0.0182
Aggregate Refunds						0.0027	0.0011	0.0009	0.0018	0.0011
Total Tax Rate	0.7892	0.7670	0.7469	0.7425	0.7403	0.7201	0.5705	0.5695	0.5474	0.5216

% Increase over Prior Year	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022	2024-2023	2025-2024
General	-5.8%	-0.9%	1.0%	-4.5%	9.2%	1.2%	-1.0%	-1.6%	-10.0%	-5.7%
Bond and Interest	-6.0%	-4.8%	-4.4%	-2.3%	-2.2%	-18.5%	-100.0%	0.0%	0.0%	0.0%
Bond and Interest Limited	-5.3%	-2.9%	-2.6%	-0.4%	-0.2%	0.2%	0.5%	-0.2%	-4.9%	-5.4%
IMRF	0.6%	-7.8%	-44.0%	101.1%	-47.2%	14.8%	-58.1%	-25.3%	139.7%	4.9%
Audit	500.0%	-58.3%	0.0%	-20.0%	0.0%	200.0%	33.3%	-68.8%	140.0%	-8.3%
Liability	-20.3%	15.6%	-0.8%	-5.4%	-9.1%	-52.5%	90.5%	16.0%	15.5%	-17.2%
FICA	14.0%	-7.3%	-0.8%	1.3%	-40.9%	52.4%	-9.6%	-13.7%	31.2%	7.6%
Recreation	-5.8%	-1.0%	1.1%	-4.5%	9.4%	1.2%	-1.0%	-1.6%	-10.0%	-5.6%
Museum	7.1%	-10.4%	3.2%	-2.2%	-2.2%	-1.0%	0.5%	12.8%	-8.0%	-5.1%
SRA	-4.8%	-3.8%	-3.6%	-1.2%	-1.2%	-1.2%	-72.2%	33.3%	24.2%	18.2%
Aggregate Refunds							-59.3%	-18.2%	100.0%	-38.9%
Total Tax Rate	-4.6%	-2.8%	-2.6%	-0.6%	-0.3%	-2.7%	-20.8%	-0.2%	-3.9%	-4.7%

Levy \$ History

Levy	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General	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	5,258,695
Bond and Interest	3,626,571	3,627,166	3,637,871	3,635,416	3,641,632	3,002,286	0	0	0	0
Bond and Interest Limited	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	2,955,912
IMRF	763,838	739,858	434,300	893,873	483,335	561,635	246,240	193,418	504,253	575,696
Audit	26,568	11,633	12,199	9,987	10,229	31,058	43,295	14,222	37,123	37,033
Liability	495,941	602,589	627,051	606,735	565,169	271,759	541,186	659,898	829,078	747,395
FICA	575,646	560,710	583,133	604,238	365,698	564,223	533,069	483,546	689,867	807,994
Recreation	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	5,211,562
Museum	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	1,316,357
SRA	825,831	835,249	844,201	853,923	864,376	864,451	251,652	352,704	476,410	612,729
Aggrerate Refunds						69,881	29,765	25,600	55,684	37,033
Total Taxes	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	17,560,406

% Increase over Prior Yea	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022	2024-2023	2025-2024
General	0.3%	4.1%	5.9%	-2.3%	11.8%	2.5%	3.5%	3.4%	-2.2%	2.6%
Bond and Interest	0.1%	0.0%	0.3%	-0.1%	0.2%	-17.6%	-100.0%	0.0%	0.0%	0.0%
Bond and Interest Limited	0.8%	2.0%	2.2%	1.9%	2.2%	1.4%	5.1%	4.9%	3.4%	3.0%
IMRF	7.0%	-3.1%	-41.3%	105.8%	-45.9%	16.2%	-56.2%	-21.5%	160.7%	14.2%
Audit	538.5%	-56.2%	4.9%	-18.1%	2.4%	203.6%	39.4%	-67.2%	161.0%	-0.2%
Liability	-15.2%	21.5%	4.1%	-3.2%	-6.9%	-51.9%	99.1%	21.9%	25.6%	-9.9%
FICA	21.4%	-2.6%	4.0%	3.6%	-39.5%	54.3%	-5.5%	-9.3%	42.7%	17.1%
Recreation	0.2%	4.1%	6.0%	-2.2%	12.0%	2.5%	3.5%	3.5%	-2.1%	2.7%
Museum	14.0%	-5.9%	8.2%	0.1%	0.2%	0.2%	5.1%	18.6%	0.0%	3.3%
SRA	1.3%	1.1%	1.1%	1.2%	1.2%	0.0%	-70.9%	40.2%	35.1%	28.6%
Aggregate Refunds							-57.4%	-14.0%	117.5%	-33.5%
Annual Increase in Taxes	1.5%	2.1%	2.1%	1.7%	2.1%	-1.6%	-17.2%	4.9%	4.5%	3.7%

Annual Increase in Taxes, excluding Bonds	2.1%	2.8%	2.7%	2.2%	2.7%	2.4%	-2.5%	4.9%	4.8%	3.8%
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Annual change in bonds	0.3%	0.8%	1.0%	0.7%	1.0%	-9.9%	-52.1%	4.9%	3.4%	3.0%
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% of Total Levy										
Bonds	34%	33%	33%	33%	32%	30%	17%	17%	17%	17%
Pensions	8%	7%	6%	8%	4%	6%	5%	4%	7%	8%
SRA	5%	5%	5%	5%	5%	5%	2%	2%	3%	3%
Operations	54%	55%	57%	55%	59%	60%	76%	77%	73%	72%

CPI History

CPI Increase History for Tax Levy

Tax Levy Year	PTELL CPI %	Final CPI Approved by Park Board	Annual Increase (Decrease) in CPI	Cumulative Average CPI %
2016	0.7%	0.7%		0.7%
2017	2.1%	1.4%	200.0%	1.4%
2018	2.1%	1.6%	0.0%	1.6%
2019	1.9%	1.7%	-9.5%	1.7%
2020	2.3%	1.8%	21.1%	1.8%
2021	1.4%	1.8%	-39.1%	1.8%
2022	5.0%	0.0%	257.1%	2.2%
2023	5.0%	2.0%	0.0%	2.6%
2024	3.4%	3.0%	-32.0%	2.7%
2025	2.9%	2.7%	-14.7%	2.7%
Median CPI %				2%

EAV History

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Residential	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	2,834,239,077
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	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	518,560,900
Industrial	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	11,808,050
Railroad	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	2,034,245
TOTAL EAV	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	3,366,642,272

% Increase(Decrease) in EAV Year by Year

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Residential	6.6%	5.3%	4.9%	2.4%	2.9%	1.3%	3.1%	5.2%	9.0%	9.1%
Farm										
Commercial	5.5%	4.0%	4.7%	2.1%	-0.4%	0.9%	12.9%	4.4%	7.4%	7.3%
Industrial	4.1%	-0.6%	6.2%	-1.8%	-2.3%	0.3%	-4.5%	5.0%	5.1%	8.4%
Railroad	1.7%	2.0%	7.4%	9.2%	4.2%	8.8%	9.7%	8.1%	-5.2%	0.6%
TOTAL EAV	6.42%	5.08%	4.87%	2.33%	2.42%	1.21%	4.55%	5.12%	8.76%	8.83%

Average % Increase(Decrease) in EAV Year by Year

	1998-2016	1998-2017	1998-2018	1998-2019	1998-2020	1998-2021	1998-2022	1998-2023	1998-2024	1998-2025
Residential	3.3%	3.4%	3.4%	3.4%	3.4%	3.3%	3.3%	3.3%	3.6%	3.8%
Farm	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%	-25.0%
Commercial	3.1%	3.1%	3.2%	3.2%	3.0%	2.9%	3.3%	3.4%	3.5%	3.7%
Industrial	20.5%	19.4%	18.7%	17.7%	16.8%	16.1%	15.2%	14.8%	14.5%	14.2%
Railroad	9.6%	9.2%	9.1%	9.1%	8.9%	8.9%	8.9%	8.9%	8.4%	8.1%
TOTAL EAV	3.2%	3.3%	3.4%	3.4%	3.3%	3.2%	3.3%	3.4%	3.6%	3.8%

Composition of EAV

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Residential	84%	84%	84%	84%	85%	85%	84%	84%	84%	84%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	15%	15%	15%	15%	15%	15%	16%	16%	16%	15%
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	2,268,069,080	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	3,404,006,067
Current valuation % change	5.85%	5.51%	4.92%	2.36%	2.44%	1.08%	2.92%	5.04%	8.71%	8.83%

New Construction History

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
New Construction	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	6,957,484
% Increase(Decrease) Year by Year	141.9%	-40.7%	-14.7%	-40.2%	19.6%	42.6%	209.4%	-79.5%	-11.4%	-24.1%
Average % Increase(Decrease) since 2001	10.7%	7.5%	6.2%	3.6%	4.5%	6.4%	16.1%	11.7%	10.7%	9.3%
Minimum New Construction	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	6,957,484
Maximum New Construction	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	50,431,619
10 Year Average New Construction	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	18,050,511

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2026
Includes TIF Changes

Illinois Dept. of Revenue
History of CPI's Used for the PTELL
1/13/2026

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	13,954,732
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2026 CPI for Levy Year 2.7%
The CPI is established by the state and provided to the county mid-year.

NUMERATOR --> 14,331,510

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.

Year			Estimated EAV		
			Increase Factor		
2026 TIF Valuation (DuPage) (2)	3,366,642,272	X	0.9700		3,265,643,004
2026 Less: DuPage new construction (1)	6,957,484	X	100.0%	=	13,914,968
DENOMINATOR -->	<u>3,359,684,788</u>				<u>3,251,728,036</u>
					Limiting Rate
	Numerator		14,331,510		
	Denominator		3,251,728,036	=	0.4407%

(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.

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
2025	324.054	2.7%	2.7%		2026	2027

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2026 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit (if applicable)	(A) 2025 Limited Figures (DuPage)	(B) 2026 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV
10	General	0.3500	5,258,695	5,438,095	179,400	3%	0.1665
20	Recreation	0.3700	5,211,562	5,390,962	179,400	3%	0.1651
22	Cosley Zoo	0.0700	1,316,357	1,360,857	44,500	3%	0.0417
24	Audit	0.0050	37,033	18,333	(18,700)	-50%	0.0006
23	Insurance Liability	None	747,395	978,995	231,600	31%	0.0300
26	Retirement-IMRF	None	575,696	524,696	(51,000)	-9%	0.0161
25	Retirement-Social Security	None	807,994	680,994	(127,000)	-16%	0.0209
	Aggregate Extension		13,954,732	14,392,932	438,200	3%	0.4407
	Aggregate Refunds	None	37,033	0	0	0%	-
21	SRA	0.0400	612,729	800,000	187,271	31%	0.0245
30	Bond & Interest-Limited	None	628,300	0	(628,300)	-100%	-
30	Annual Bonds-Limited						
	Estimated	None	2,296,024	3,003,281	707,257	31%	0.0920
			17,528,818	18,196,213	704,428	4%	0.5572

2026 LIMITING RATE		0.4407	
Numerator		Denominator	
Prior Year Levy	13,954,732	Estimated EAV for LY 2026	3,265,643,004
CPI % Increase (Decrease)	2.7%	Prior Year New Constr. w/ change of	100.0% (13,914,968)
Levy	14,331,510	Valuation	3,251,728,036

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2027 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	(A)		(B)	(C)	% Increase/ Decrease	Extended Tax Rate
		Statutory Rate Limit <i>(if applicable)</i>	Extended Figures <i>(DuPage)</i>	2027 Proposed Levy <i>(A)+(C)</i>			
10	General	0.3500	5,438,095	5,457,745	19,650	0%	0.1638
20	Recreation	0.3700	5,390,962	5,410,612	19,650	0%	0.1624
22	Cosley Zoo	0.0700	1,360,857	1,410,857	50,000	4%	0.0424
24	Audit	0.0050	18,333	38,933	20,600	112%	0.0012
23	Insurance Liability	None	978,995	1,013,795	34,800	4%	0.0304
26	Retirement-IMRF	None	524,696	590,947	66,251	13%	0.0177
25	Retirement-Social Security	None	680,994	815,057	134,063	20%	0.0245
Aggregate Extension			14,392,932	14,737,946	302,540	2%	0.4425
21	SRA	0.0400	800,000	800,000	0	0%	0.0240
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,192,932	15,537,946	302,540	2%	0.4665

2027 LIMITING RATE		0.4425	
Numerator		Denominator	
Prior Year Levy	14,331,510	Estimated EAV for LY 2027	2.0% 3,330,955,864
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% 4,886,483
Levy	14,761,455	Valuation	3,335,842,347

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2028 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory (if applicable)	(A)	(B)	(C)	% Increase/ (C)/(A)	Extended Tax (B)/EAV
			2027 Extended (DuPage)	2028 Proposed Levy (A)+(C)			
10	General	0.3500	5,457,745	5,600,595	142,850	3%	0.1648
20	Recreation	0.3700	5,410,612	5,553,462	142,850	3%	0.1635
22	Cosley Zoo	0.0700	1,410,857	1,465,857	55,000	4%	0.0431
24	Audit	0.0050	38,933	47,179	8,246	21%	0.0014
23	Insurance Liability	None	1,013,795	1,058,716	44,921	4%	0.0312
26	Retirement-IMRF	None	590,947	621,136	30,189	5%	0.0183
25	Retirement-Social Security	None	815,057	835,756	20,699	3%	0.0246
	Aggregate Extension		14,737,946	15,182,701	415,660	3%	0.4469
21	SRA	0.0400	800,000	800,000	0	0%	0.0235
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,537,946	15,982,701	415,660	3%	0.4704

(B) LIMITING RATE		0.4469	
Numerator		Denominator	
Prior Year Levy	14,761,455	Estimated EAV for LY 2028	2.0% 3,397,574,981
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% 4,953,474
Levy	15,204,299	Valuation	3,402,528,456

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	5,600,595	5,776,520	175,925	3%	0.1667
20	Recreation	0.3700	5,553,462	5,729,387	175,925	3%	0.1653
22	Cosley Zoo	0.0700	1,465,857	1,520,857	55,000	4%	0.0439
24	Audit	0.0050	47,179	46,725	(454)	-1%	0.0013
23	Insurance Liability	None	1,058,716	1,103,533	44,817	4%	0.0318
26	Retirement-IMRF	None	621,136	622,073	937	0%	0.0180
25	Retirement-Social Security	None	835,756	837,429	1,673	0%	0.0242
Aggregate Extension			15,182,701	15,636,524	427,674	3%	0.4512
21	SRA	0.0400	800,000	800,000	0	0%	0.0231
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,982,701	16,436,524	427,674	3%	0.4743

(B) LIMITING RATE		0.4512	
Numerator		Denominator	
Prior Year Levy	15,204,299	Estimated EAV for LY 2029	2.0% 3,465,526,481
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% 5,227,770
Levy	15,660,428	Valuation	3,470,754,251

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2030 Tax Levy (rec'd in subsequent year)

Fund #	TAX FUND	Statutory Rate Limit <i>(if applicable)</i>	(A) 2029 Extended Figures <i>(DuPage)</i>	(B) 2030 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	5,776,520	5,948,906	172,386	3%	0.1683
20	Recreation	0.3700	5,729,387	5,901,773	172,386	3%	0.1670
22	Cosley Zoo	0.0700	1,520,857	1,580,857	60,000	4%	0.0447
24	Audit	0.0050	46,725	48,234	1,509	3%	0.0014
23	Insurance Liability	None	1,103,533	1,151,633	48,100	4%	0.0326
26	Retirement-IMRF	None	622,073	627,164	5,091	1%	0.0177
25	Retirement-Social Security	None	837,429	844,645	7,216	1%	0.0239
Aggregate Extension			15,636,524	16,103,212	444,083	3%	0.4556
21	SRA	0.0400	800,000	800,000	0	0%	0.0226
30	Bond & Interest-Limited	None	0	0	0	0%	-
			16,436,524	16,903,212	444,083	3%	0.4782

(B) LIMITING RATE		0.4556	
Numerator		Denominator	
Prior Year Levy	15,660,428	Estimated EAV for LY 2030	2.0% 3,534,837,010
CPI % Increase (Decrease)	3.0%	Prior Year New Constr. w/ change of	1.4% 5,517,255
Levy	16,130,241	Valuation	3,540,354,265

Liability

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031

Spendable Fund Balance, Beginning of Year	520,418	453,070	484,226	506,139	528,336	550,606
Anticipated Revenue	777,158	999,250	1,033,876	1,078,572	1,123,165	1,171,024
Cash & Revenues	1,297,576	1,452,319	1,518,102	1,584,712	1,651,501	1,721,630
Less: Expenditures	844,506	968,093	1,011,963	1,056,375	1,100,895	1,147,642
Est. Fund Balance, End of Year	453,070	484,226	506,139	528,336	550,606	573,989

Fund Balance Goal (50% of Budgeted expenditures)	422,253	484,046	505,981	528,188	550,448	573,821
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Excess (Deficit) of Fund Balance Goal	30,817	180	158	149	158	168
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REVENUE BREAKDOWN

Actual Extension or Proposed levy	747,395	978,995	1,013,795	1,058,716	1,103,533	1,151,633
Less: Uncollectibles	3,737	4,895	5,069	5,294	5,518	5,758
Subtotal	743,658	974,100	1,008,726	1,053,422	1,098,015	1,145,874
Miscellaneous Income	500	150	150	150	150	150
Interest	33,000	25,000	25,000	25,000	25,000	25,000
Anticipated Revenues	777,158	999,250	1,033,876	1,078,572	1,123,165	1,171,024

EXPENDITURE BREAKDOWN

	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	713,869	771,343	809,910	850,406	892,926	937,572
Unemployment	50,637	40,000	40,000	40,000	42,000	44,100
Background Checks/Physicals (from HR)	30,000	30,000	31,500	31,500	31,500	31,500
Other Expenditures (Supplies, etc)	50,000	126,750	130,553	134,470	134,470	134,470
Annual Expenditures	844,506	968,093	1,011,963	1,056,375	1,100,895	1,147,642

	2026	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	173,906	187,818	197,209	207,070	217,423	228,294
Workers Comp	344,579	370,609	389,139	408,596	429,026	450,477
Public Liability	141,807	156,323	164,139	172,346	180,964	190,012
Employment Practices Liab.	41,707	44,340	46,557	48,884	51,329	53,895
Pollution Liability	158	163	171	179	188	198
Cyber	11,713	12,090	12,695	13,330	13,996	14,696
Total PDRMA Premiums	713,869	771,343	809,910	850,406	892,926	937,572

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:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031

08-Oct-26	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	37,734	43,830	20,971	20,170	22,623	23,276
Anticipated Revenue	37,666	18,741	39,238	47,443	46,991	48,493
Cash & Revenues	75,400	62,571	60,210	67,613	69,615	71,768
Less: Expenditures	31,570	41,600	40,040	44,990	46,339	47,729
Est. Fund Balance, End of Year	43,830	20,971	20,170	22,623	23,276	24,039

Fund Balance Goal (50% of budget)	15,785	20,800	20,020	22,495	23,170	23,865
Excess (Deficit) of Fund Balance Goal	28,045	171	150	129	106	174

REVENUE BREAKDOWN

Proposed or actual levy	37,033	18,333	38,933	47,179	46,725	48,234
Less: Uncollectibles 0.5%	185	92	195	236	234	241
Subtotal	36,848	18,241	38,738	46,943	46,491	47,993
Interest	818	500	500	500	500	500
Anticipated Revenues	37,666	18,741	39,238	47,443	46,991	48,493

	2026	Estimated	Estimated	Estimated	Estimated	Estimated
<u>EXPENDITURE BREAKDOWN</u>	<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	31,570	40,600	39,040	43,990	45,309	46,668
	31,570	41,600	40,040	44,990	46,339	47,729

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:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031

	<i>(Budgeted)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>	<i>(Estimated)</i>
Fund Balance, Beginning of Year	446,726	525,571	424,131	435,125	446,093	451,010
Anticipated Revenue	889,997	744,344	878,872	900,625	903,471	911,855
Cash & Revenues	1,336,723	1,269,915	1,303,003	1,335,750	1,349,564	1,362,865
Less Expenditures	811,152	845,784	867,878	889,657	898,554	907,539
Est. Fund Balance, End of Year	525,571	424,131	435,125	446,093	451,010	455,326
Fund Balance Goal (50% of Budgeted expenditures)	405,576	422,892	433,939	444,829	449,277	453,770
Excess (Deficit) of Fund Balance Goal	119,995	1,239	1,186	1,265	1,733	1,557

REVENUE BREAKDOWN	2026	2027	2028	2029	2030	2031
Proposed or extended levy	807,994	680,994	815,057	835,756	837,429	844,645
Less: Uncollectibles 0.5%	4,040	3,405	4,075	4,179	4,187	4,223
Subtotal	803,954	677,589	810,982	831,577	833,242	840,422
CPPRT	55,642	56,755	57,890	59,048	60,229	61,433
Interest	30,401	10,000	10,000	10,000	10,000	10,000
Anticipated Revenues	889,997	744,344	878,872	900,625	903,471	911,855

	2026	Estimated	Estimated	Estimated	Estimated	Estimated
EXPENDITURE BREAKDOWN	<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	811,152	845,784	867,878	889,657	898,554	907,539
Estimated expenditures	811,152	845,784	867,878	889,657	898,554	907,539

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:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031

	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	389,012	428,586	340,116	332,670	340,931	344,518
Anticipated Revenue	644,281	588,827	655,882	687,078	689,191	695,461
Cash & Revenues	1,033,293	1,017,414	995,998	1,019,747	1,030,123	1,039,980
Less Expenditures	604,707	677,298	663,328	678,816	685,604	692,460
Est. Fund Balance, End of Year	428,586	340,116	332,670	340,931	344,518	347,519
Fund Balance Goal (50% of Budgeted expenditures)	302,354	338,649	331,664	339,408	342,802	346,230
Excess (Deficit) of Fund Balance Goal	126,233	1,467	1,006	1,523	1,716	1,289

REVENUE BREAKDOWN	2026	2027	2028	2029	2030	2031
Proposed or extended levy	575,696	524,696	590,947	621,136	622,073	627,164
Less: Uncollectibles 0.5%	2,878	2,623	2,955	3,106	3,110	3,136
Subtotal	572,817	522,072	587,992	618,030	618,962	624,028
CPPRT	55,642	56,755	57,890	59,048	60,229	61,433
Interest	15,822	10,000	10,000	10,000	10,000	10,000
Anticipated Revenues	644,281	588,827	655,882	687,078	689,191	695,461

EXPENDITURE BREAKDOWN	2026	Estimated	Estimated	Estimated	Estimated	Estimated
	<u>from projections</u>	<u>from budget input</u>	<u>from budget input</u>	<u>from budget input</u>	<u>(prior yr + 1%)</u>	<u>(prior yr + 1%)</u>
IMRF	604,707	677,298	663,328	678,816	685,604	692,460
Estimated expenditures	604,707	677,298	663,328	678,816	685,604	692,460

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.