



Wheaton Park District

PUBLIC NOTICE

**Meeting - Wheaton Park District Board of Commissioners
Wednesday October 15, 2025 - 5:00 p.m.
City of Wheaton Council Chambers 303 W. Wesley Street Wheaton, Illinois**

October 10, 2025

Public notice is hereby given that the Board of Park Commissioners of Wheaton Park will meet Wednesday October 15, 2025

The meeting will take place at Wheaton City Hall, 303 W. Wesley, Wheaton, IL.

**Please contact Michael J. Benard, Board Secretary, for further information.
mbenard@wheatonparks.org**

Michael J. Benard
Secretary

The Agenda for the October 15, 2025, Meeting is as Follows:

Persons with disabilities requiring reasonable accommodation to participate in this meeting should contact the park district's ADA Compliance Officer, Michael Benard, at the park district's Administrative Office, 102 E. Wesley Street, Wheaton, IL Monday through Friday from 8:30 am until 4:30 pm at least 48 hours prior to the meeting. Requests for a qualified ASL interpreter require five (5) working days advance notice. Telephone number 630.510-4944; fax number 630.665.5880; email dsiciliano@wheatonparks.org



Wheaton Park District

Meeting of the Wheaton Park District Board of Commissioners

October 15, 2025, 5:00 pm

CALL TO ORDER

PRESENTATIONS

Mary Lubko Center Programs & Trips

COMMUNITY INPUT

Public comments are important to the Board. However, it is the Board's policy not to take action on items until time has been taken to gather information and discuss all options. Lack of action does not imply lack of interest in the issues. During the community input portion of the agenda the Board typically will ask residents to provide input prior to accepting input from nonresidents.

The purpose of the public participation is to allow the public the opportunity to make a statement to the Board. The purpose of public participation is not to provoke a debate with the Board. Once an individual has spoken, that individual may not speak on the same issue again. Any limitation regarding addressing the Board may be waived by a majority vote of the Board.

Except during the public comment portion of the regular Board agenda, or as stated in this rule, no person other than the Executive Director or the District's Attorney may address the Board.

CONSENT AGENDA

Consent Agenda items are considered by the Park District to be routine and will be enacted in one motion. There will be no separate discussion on these items. If a member of the Park Board requests, a Consent Agenda item will be removed from the Consent Agenda and considered as an individual item at the end of old or new business.

- A. Approval of the Disbursements totaling \$1,318,026.96 for the period beginning September 10, 2025, and ending October 7, 2025
- B. Approval of Board Meeting Minutes September 25, 2025

UNFINISHED BUSINESS

None



Wheaton Park District

NEW BUSINESS

1. **2025 Ray Morrill Community Center Building Automation System Project-** Motion to approve the base bid from Precision Control Systems in the amount of \$135,500 plus a 10% contingency.
2. **Ray Morrill Community Center- Locker Room Modifications-** Motion to accept the quote from Prestige Distribution, Inc. in the amount of \$35,890.
3. **Resolution 2025-04** – Motion to approve Resolution 2025-04 Authorizing the Estimate of the Annual Aggregate Levy in Compliance with the Truth in Taxation Law
4. **2026 Budget and Appropriation Ordinance Draft** – Motion to Place the 2026 Budget and Appropriation Ordinance Draft and Related Reports on 30-day Public Inspection
5. **Professional Auditing Services for Fiscal Years 2025-2027** – Motion to Accept the Proposal from Lauterbach & Amen for Professional Auditing Services for the Wheaton Park District and Affiliate Foundations at cost of \$42,300 for 2025, \$43,900 for 2026 and \$45,500 for 2027.
6. **Arrowhead Golf Club Food Purchases** – Motion to Approve the Bids for the Following Products, Vendors, Costs and Pricing Terms as Presented from December 2025 through November 2026.

Dairy:	Sysco Chicago	\$ 149,520	Commodity Pricing- 1 year
Seafood:	Sysco Chicago	\$ 51,883	Commodity Pricing- 1 year
Poultry:	Consumers Meat	\$ 115,780	Commodity Pricing- 1 year
Meat:	Consumers Meat	\$ 353,539	Fixed Pricing- 1 year
Bread:	Turano Baking	\$ 106,698	Fixed Pricing- 1 year
General/Froz:	Sysco Chicago	\$ 172,188	Fixed Pricing- 1 year
Dry Goods:	Sysco Chicago	\$ 173,482	Fixed Pricing- 1 year
Paper/Disp:	Trimark USA	\$ 64,745	Commodity Pricing- 1year
Produce:	Get Fresh	\$ 156,547	Fixed Pricing- 1 year
Beverages:	Sysco Chicago	\$ 17,391	Fixed Pricing- 1 year

7. **Arrowhead Golf Course Chemical Purchases** – Motion to Approve the Bids for the Vendors, Products and Prices per Staff Recommendations for the 2026 Fiscal Year. (*see back page of Agenda*)



Wheaton Park District

REPORTS FROM STAFF

- Executive Director
- Monthly Department Reports – Finance, Marketing, Development, Events, Recreation, Athletics, Cosley Zoo, Parks, and Planning
- Annual Report - None

BOARD SUBCOMMITTEE REPORTS / DISCUSSION

CLOSED SESSION

- a) Appointment, employment, compensation, discipline, performance, or dismissal of specific employees, 5ILCS 120/2 (c) (1)
- b) The Selection of a Person to Fill a Vacancy in Public Office, 5 ILCS 120/2(c) (3).
- c) Purchase or lease of real property, 5ILCS 120/2 (c) (5)
- d) Setting of price for sale or lease of property owned by the public body, 5ILCS 120/2 (c) (6)
- e) Pending, probable or imminent litigation, 5ILCS 120/2 (c) (11)
- f) Discussion of minutes of meetings lawfully closed under this Act, whether for purposes of approval by the body of the minutes or semi-annual review of the minutes, 5 ILCS 120/2 (c) (21)

ADJOURNMENT



Motion Details – New Business Number 7

Arrowhead Golf Course Chemicals 2026

Advanced Turf Solutions of Geneva, IL for: Isoxaben in the amount of \$194.25, Prohexadione in the amount of \$1,520.50.00 for per/case, Defendor in the amount of \$852.52 per/case, Mesotrione 21-22-4 in the amount of \$56.41 per bag, Gold Standard 45 in the amount of \$207.27 for 2.5 gallons, 22-0-4 w/ZnB 50% XCU in the amount of \$979.90 per ton, Advanced HGT 80/20 seed for 297.50 per/bag, Aloft in the amount of \$675.30 for 64oz, Command in the amount of \$144.93 for 2.5 gallons

Clesen's of Lincolnshire, IL for: Chlorantraniliprole in the amount of \$1,100.00 per case, Game On in the amount of \$171.85 for 2.5 gallons, Fluazinam in the amount of \$457.10 per case, Propamocarb in the amount of \$97.55 for 1 gallon, Chlorothalonil in the amount of \$118.50 per case, Cutless MEC in the amount of \$1,317.50 for 2.5 gallons, and Iprodione in the amount of \$159.55 for 2.5 gallons.

Pendleton Turf Supply of Waterford, WI for: Tebuconazole in the amount of \$39.40 per gallon, Trinexapac-ethyl in the amount of \$220.00 for 2.5 gallons, Propiconazole in the amount of \$110 for 2.5 gallons, Paclobutrazol in the amount of \$100.00 per gallon, and Thiophanate-methyl in the amount of \$101.55 for 2.5 gallons.

Conserve FS of Tinley Park, IL for Carbaryl in the amount of \$175.00 for 2.5 gallons.

Simplot AB Retail of Downers Grove, IL for: Syngenta Winter Solution in the amount of \$6,572.00 per unit, Syngenta A2Z Solution in the amount of \$8181.00 per unit, Daconil Action in the amount of \$265.00 for 2.5 gallons, Daconil Weatherstick in the amount of \$210.00 for 2.5 gallons, Syngenta Forte Solution in the amount of \$19,178.00 per unit, Syngenta Fairy Ring Solution in the amount of \$9008.00 per unit, Signature Extra in the amount of \$184.88 per 5.5 lbs, Serata in the amount of \$459.81 for 35oz, Tartan in the amount of \$981.35 for 2.5 gallons, Andersons 9-12-6 HCU in the amount of 41.40 per bag, Rely in the amount of \$200 for 2.5 gallons, Forte in the amount of \$1200.00 for 2.5 gallons, Reslia in the amount of \$881.56 per case, Tetrino in the amount of \$1952.00 per case

Checks Approval Document

Board of Commissioners Report from the period beginning September 10, 2025 ending October 7, 2025.

Fund # and Description	Invoice Amounts
10-General	174,582.60
20-Recreation	327,802.36
22-Cosley Zoo	27,485.22
23-Liability	53,391.40
26-IMRF	43,822.77
30-Debt Service	475.00
40-Capital Projects	242,128.94
60-Golf Fund	257,754.15
70-Information Technology	10,011.63
75-Health Insurance	180,572.89
Grand Total *	1,318,026.96

To the Board of Commissioners

The payment of the above listed accounts has been accepted by the Park District Board of Commissioners at their meeting held on October 15, 2025.


(Treasurer)


(Secretary)

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
1st AYD Corporation 00001	252937	10-101-000-53-5316-0000	Nitrile Gloves	236.43
1st AYD Corporation 00001 Total *				236.43
488 Park Consulting, LLC 07779	168543	10-000-415-54-5425-0000	Consulting Work for Data Migration & File Clean Up	642.50
488 Park Consulting, LLC 07779 Total *				642.50
A&A Games LTD 07322	252844	20-221-222-53-5301-0000	Football Equipment	840.00
	252844	20-221-222-53-5301-0000	Football Sweatshirts	864.20
A&A Games LTD 07322 Total *				1,704.20
Accountable Pest Solutions LLC 07611	252845	10-430-000-52-5210-0000	Pest Control August 2025	105.00
Accountable Pest Solutions LLC 07611 Total *				105.00
Advanced Intelligence Engineering 05743	252846	70-000-000-53-5305-0000	Replacement for Storm Damaged Tesla Access Point & Antennas	1,096.94
	252938	70-000-000-52-5240-0000	Briar Patch Park CCTV Network Buildout - Licensing & Support	945.36
	252938	70-000-000-52-5240-0000	Briar Patch Park CCTV Network Buildout - Project Labor	475.00
	252938	70-000-000-52-5240-0000	Lincoln Marsh Pit CCTV Network Buildout - Licensing & Support	945.37
	252938	70-000-000-52-5240-0000	Lincoln Marsh Pit CCTV Network Buildout - Project Labor	475.00
	252938	70-000-000-52-5240-0000	Prairie Office Expansion (Finance/HR) - Licensing & Support	694.05
	252938	70-000-000-52-5240-0000	Prairie Office Expansion (Finance/HR) - Project Labor	760.00
	252938	70-000-000-53-5305-0000	Briar Patch Park CCTV Network Buildout - Hardware	1,314.22
	252938	70-000-000-53-5305-0000	Lincoln Marsh Pit CCTV Network Buildout - Hardware	1,314.22
	252938	70-000-000-53-5305-0000	Prairie Office Expansion (Finance/HR) - Hardware	2,014.95
Advanced Intelligence Engineering 05743 Total *				10,035.11
Advanced Turf Solutions 03163	252847	10-101-000-53-5333-0000	Grass Seed	7,577.00
	252847	10-101-000-53-5333-0000	Herbicide	1,827.20
	253065	10-101-000-53-5333-0000	Herbicide	2,631.00
Advanced Turf Solutions 03163 Total *				12,035.20
Advocate Health and Hospitals Corporation 06940	253006	23-418-000-52-5208-0000	Back Evaluations	150.00
	253006	60-418-902-52-5208-0000	Back Evaluations	75.00
Advocate Health and Hospitals Corporation 06940 Total *				225.00
Aflac 01091	0	10-000-000-21-2131-0000	September 2025 Aflac	177.76
	0	10-000-000-21-2132-0000	September 2025 Aflac	147.70
Aflac 01091 Total *				325.46
Airgas National Carbonation 03113	252848	60-612-000-52-5220-0000	Inv# 9164280882 Bulk Co2	169.89
	253066	60-612-000-52-5220-0000	Inv# 9164781786	191.76
Airgas National Carbonation 03113 Total *				361.65
Alexander Equipment Co. Inc. 00021	252939	10-101-000-53-5306-0000	PSC 71586	220.50
	253067	10-101-000-53-5315-0000	PSC 71914 Equipment 2816	92.90
Alexander Equipment Co. Inc. 00021 Total *				313.40
Alpha Graphics 00032	252849	60-612-415-54-5426-0000	Sign for AGC	35.00
	252940	10-000-000-54-5438-0000	Signage for CC Dedication	92.02
	252940	20-000-415-54-5442-0000	AGC Sign	35.00
	252940	22-501-000-52-5235-0000	2025 Annual Report	851.18
	252940	60-612-415-54-5426-0000	PPF Sign	35.00
	253068	60-612-415-54-5426-0000	Signs to Promote Oktoberfest	35.00
	253068	60-612-415-54-5426-0000	Signs to Promote Upcoming Events and Special Menus	35.00
Alpha Graphics 00032 Total *				1,118.20

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Alstrin TMP302	168571	20-000-000-20-2025-0000	Apple of My Eye Refund	109.00
Alstrin TMP302 Total *				109.00
Amalgamated Bank of Chicago 05314	252941	30-000-000-52-5209-0000	Paying Agent Fee for GO Bonds 2019A 09/01/2025 - 08/31/2026	475.00
Amalgamated Bank of Chicago 05314 Total *				475.00
Amperage Electrical Supply, Inc. 07053	253007	60-000-000-53-5312-0000	Inv# 6585-2270100	654.84
Amperage Electrical Supply, Inc. 07053 Total *				654.84
Anderson Elevator Co. 00042	252942	10-101-000-52-5211-0000	Monthly Elevator Maintenance Parks September 2025	171.00
	252942	10-101-854-52-5211-0000	Monthly Elevator Maintenance DHM September 2025	234.00
	252942	20-101-220-52-5211-0000	Monthly Elevator Maintenance CC September 2025	210.00
	252942	20-101-225-52-5211-0000	Monthly Elevator Maintenance CAC September 2025	212.00
Anderson Elevator Co. 00042 Total *				827.00
Anderson Lock 00041	252943	10-101-000-53-5334-0000	Padlocks	296.95
	253069	20-101-000-53-5313-0000	Padlocks	246.41
Anderson Lock 00041 Total *				543.36
Animal Medical Clinic 00046	252944	22-501-000-53-5309-0000	Animal Medical Supplies and Medicine	947.13
	252944	22-501-000-54-5424-0000	Parasite Testing & Vet Services	1,168.37
Animal Medical Clinic 00046 Total *				2,115.50
ARCO 02261	253070	10-101-000-52-5210-0000	Calibration of Carbon Monoxide System	650.00
ARCO 02261 Total *				650.00
Armbrust Plumbing & Air Conditioning Inc. 00057	253008	60-000-000-53-5311-0000	Inv# 110862272	3,992.54
Armbrust Plumbing & Air Conditioning Inc. 00057 Total *				3,992.54
AT&T Internet 00070	252945	10-000-856-52-5262-0000	Prairie 855 W Prairie Ave 090825-100725	115.17
	252945	10-101-000-52-5262-0000	Parks 1000 Manchester Rd 090225-100125	115.17
	253009	60-000-000-52-5262-0000	AGC 26W151 Butterfield Rd 091225-101125	115.17
AT&T Internet 00070 Total *				345.51
Atkinson 07105	252946	20-220-204-52-5280-4457	Reimbursement Wheaton United VEO Club 09/09/25-09/08/25	1,599.00
Atkinson 07105 Total *				1,599.00
Aviles 07160	252850	20-224-220-54-5422-0000	Reimbursement for Mileage August 2025	64.19
Aviles 07160 Total *				64.19
Baker TMP270	168527	20-000-000-20-2025-0000	Fitness Pass Refund	24.00
Baker TMP270 Total *				24.00
Bathing Brands Inc 02834	252947	20-101-220-52-5210-0000	Steam Generator	929.00
Bathing Brands Inc 02834 Total *				929.00
Baumann Consulting, Inc. 07770	252851	40-800-846-57-5701-0000	HVAC and BMS Community Center Phase 1	2,500.00
Baumann Consulting, Inc. 07770 Total *				2,500.00
Bellissimo Distribution, LLC 07599	252852	60-000-000-14-1413-0000	Inv# 1162688 Produce	851.98
	252852	60-000-000-14-1413-0000	Inv# 1163088 Produce	215.37
	252852	60-000-000-14-1413-0000	Inv# 1163122 Produce	47.94
	252852	60-000-000-14-1413-0000	Inv# 1163494 Produce	599.63
	252852	60-000-000-14-1413-0000	Inv# 1164213A Produce	663.93
	252852	60-000-000-14-1413-0000	Inv# 1164245 Produce	67.90
	252852	60-000-000-14-1413-0000	Inv# 1164752 Produce	435.20
	252852	60-000-000-14-1413-0000	Inv# 1164757 Produce	25.95
	252852	60-000-000-14-1413-0000	Inv# 1164784 Produce	27.00
	252852	60-000-000-14-1413-0000	Inv# 1165050 Produce	57.95
	252852	60-000-000-14-1413-0000	Inv# 1165277 Produce	343.55

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Bellissimo Distribution, LLC 07599	252852	60-000-000-14-1413-0000	Inv# 1165325 Produce	17.95
	252852	60-000-000-14-1413-0000	Inv# 1165671 Produce	259.53
	252852	60-000-000-14-1413-0000	Inv# 1166068A Produce	856.12
	252852	60-000-000-14-1413-0000	Inv# 1166099 Produce	78.00
	252852	60-000-000-14-1413-0000	Inv# 1166397 Produce	185.60
	252852	60-000-000-14-1413-0000	Inv# 1166496 Produce	566.55
	252852	60-000-000-14-1413-0000	Inv# 1166955A Produce	764.89
	253010	60-000-000-14-1413-0000	CM# 1170508 Produce	(21.95)
	253010	60-000-000-14-1413-0000	Inv# 1167768 Produce	148.80
	253010	60-000-000-14-1413-0000	Inv# 1167782 Produce	90.75
	253010	60-000-000-14-1413-0000	Inv# 1168150 Produce	344.40
	253010	60-000-000-14-1413-0000	Inv# 1168162 Produce	36.95
	253010	60-000-000-14-1413-0000	Inv# 1168199 Produce	71.75
	253010	60-000-000-14-1413-0000	Inv# 1168455 Produce	473.05
	253010	60-000-000-14-1413-0000	Inv# 1168895 Produce	393.70
	253010	60-000-000-14-1413-0000	Inv# 1169255 Produce	185.60
	253010	60-000-000-14-1413-0000	Inv# 1169333 Produce	566.57
	253010	60-000-000-14-1413-0000	Inv# 1169580 Produce	25.20
Bellissimo Distribution, LLC 07599 Total *				8,379.86
Berry, Dunn, McNeil & Parker LLC 07629	253011	10-000-000-52-5205-0000	Professional Services/Strategic Plan	2,165.66
	253011	20-000-000-52-5205-0000	Professional Services/Strategic Plan	2,165.67
	253011	60-000-000-52-5205-0000	Professional Services/Strategic Plan	2,165.67
Berry, Dunn, McNeil & Parker LLC 07629 Total *				6,497.00
Beutell TMP303	168572	20-000-000-20-2025-0000	Apple of My Eye Refund	109.00
Beutell TMP303 Total *				109.00
Black Gold Septic Inc 00125	252948	60-000-000-52-5263-0000	Inv# 51003	465.00
	252948	60-611-000-52-5210-0000	Pump East and West Trailers	800.00
	252948	60-611-000-52-5210-0000	Trailer	800.00
Black Gold Septic Inc 00125 Total *				2,065.00
Blazejak TMP304	168573	20-000-000-20-2025-0000	Apple of My Eye Refund	218.00
Blazejak TMP304 Total *				218.00
Bleggi TMP282	168544	20-000-000-20-2025-0000	Super Times Refund	96.00
Bleggi TMP282 Total *				96.00
Bockheim 07650	253071	22-501-000-54-5432-0000	Reimbursement AZA Conference Airfare	554.96
Bockheim 07650 Total *				554.96
Bolingbrook Soccer Club of Illinois 02746	252853	20-220-204-52-5280-4457	WU 2013G Academy Red U13F01 Tournament Registration #32	800.00
Bolingbrook Soccer Club of Illinois 02746 Total *				800.00
Bones Transportation Inc. 05750	253012	60-601-000-52-5210-0000	Deliver Bunker Sand	1,525.45
Bones Transportation Inc. 05750 Total *				1,525.45
Borter Heating and Air Conditioning Co. Inc. 00139	252949	22-501-000-53-5315-0000	Air Conditioner Repair Animal Clinic	460.00
Borter Heating and Air Conditioning Co. Inc. 00139 Total *				460.00
Breakthru Beverage Illinois, LLC 05816	168528	60-000-000-14-1412-0000	Inv# 123067792 Liquor	3,040.36
	168545	60-000-000-14-1412-0000	Inv# 123167845 Liquor	2,995.43
	168556	60-000-000-14-1412-0000	Inv# 123279654 Liquor	2,606.14
	168556	60-000-000-14-1412-0000	Inv# 123330666 Liquor	4,950.00
	168556	60-000-000-14-1412-0000	Inv# 123330667 Liquor	1,670.00
	168574	60-000-000-14-1412-0000	Inv# 123385147 Liquor	1,532.58
Breakthru Beverage Illinois, LLC 05816 Total *				16,794.51

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Brodhead TMP273	168529	20-000-000-20-2025-0000	Rsv# 3912682 Refund	100.00
Brodhead TMP273 Total *				100.00
Bronze Memorial Company 04036	252950	40-101-000-53-5338-0000	Memorial Plaque	646.52
Bronze Memorial Company 04036 Total *				646.52
Buado 05124	253072	20-221-221-52-5285-0000	Music for Cheer Competition	2,325.00
Buado 05124 Total *				2,325.00
Campagna-Turano Bakery Inc. 06960	252854	60-000-000-14-1415-0000	Inv# 118033187 General Grocery	324.77
	252854	60-000-000-14-1415-0000	Inv# 118033222 General Grocery	128.57
	252854	60-000-000-14-1415-0000	Inv# 118033277 General Grocery	220.47
	252854	60-000-000-14-1415-0000	Inv# 118033310 General Grocery	278.31
	252854	60-000-000-14-1415-0000	Inv# 118033344 General Grocery	203.14
	252854	60-000-000-14-1415-0000	Inv# 118033375 General Grocery	335.55
	252854	60-000-000-14-1415-0000	Inv# 118033428 General Grocery	198.21
	252854	60-000-000-14-1415-0000	Inv# 118033455 General Grocery	498.41
	252854	60-000-000-14-1415-0000	Inv# 118033486 General Grocery	945.10
	253013	60-000-000-14-1415-0000	Inv# 118033515 General Grocery	80.83
	253013	60-000-000-14-1415-0000	Inv# 118033547 General Grocery	226.62
	253013	60-000-000-14-1415-0000	Inv# 118033603 General Grocery	47.06
	253013	60-000-000-14-1415-0000	Inv# 118033636 General Grocery	165.25
	253013	60-000-000-14-1415-0000	Inv# 118033666 General Grocery	301.10
	253073	60-000-000-14-1415-0000	Inv# 118033697 General Grocery	148.78
	253073	60-000-000-14-1415-0000	Inv# 118033733 General Grocery	185.33
	253073	60-000-000-14-1415-0000	Inv# 118033792 General Grocery	40.12
	253073	60-000-000-14-1415-0000	Inv# 118033827 General Grocery	194.80
	253073	60-000-000-14-1415-0000	Inv# 118033864 General Grocery	676.56
Campagna-Turano Bakery Inc. 06960 Total *				5,198.98
Cardio Partners Inc 07638	252951	40-101-000-53-5338-0000	AED Key Card	68.20
Cardio Partners Inc 07638 Total *				68.20
Case Lots Inc 07469	252855	20-101-231-53-5316-0000	Toilet Paper Paper Towels and Can Liners	111.38
	252855	20-101-232-53-5316-0000	Toilet Paper Paper Towels and Can Liners	259.87
Case Lots Inc 07469 Total *				371.25
Celtic Commercial Painting LLC 06621	252952	40-800-846-57-5701-0000	CC Main Canopy Paint Work	4,890.00
Celtic Commercial Painting LLC 06621 Total *				4,890.00
Chicago Beverage Systems, LLC 01058	168530	60-000-000-14-1412-0000	Inv# 100805809 Beer	477.90
	168546	60-000-000-14-1412-0000	Inv# 100810691 Beer	513.77
	168557	60-000-000-14-1412-0000	Inv# 100817049 Beer	471.74
	168575	60-000-000-14-1412-0000	Inv# 100823135 Beer	781.70
Chicago Beverage Systems, LLC 01058 Total *				2,245.11
Chicago Classic Coach LLC 05068	252856	20-220-304-52-5280-5522	Spectacular Shipshewana Bus Plus Tip	2,095.00
	253014	20-220-304-52-5280-5522	Bus for Take Me Out to the Ball Game Plus Tip	1,300.00
	253014	20-220-304-52-5280-5522	The Year of the Snake Bus Plus Tip	1,144.00
	253074	20-220-304-52-5280-5522	All Aboard Bus Trip Plus Tip	1,335.00
Chicago Classic Coach LLC 05068 Total *				5,874.00
Chicago Empire, FC 06392	252857	20-220-204-52-5280-4457	WU Boys & Girls U13 Puma Fall Registration	900.00
	252857	20-220-204-52-5280-4457	WU Girls U15-U19 Puma Fall Registration	1,900.00
Chicago Empire, FC 06392 Total *				2,800.00
Chicago Soccer Academy 06494	252858	20-220-204-52-5280-4457	Got Sport Software Fee	40.00
	252858	20-220-204-52-5280-4457	WU Academy Blue 2016B CSA Kick or Treat Registration	675.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Chicago Soccer Academy 06494	252858	20-220-204-52-5280-4457	WU Premier 2016B CSA Kick or Treat Registration	675.00
Chicago Soccer Academy 06494 Total *				1,390.00
Chicagoland Paving Contractors Inc 04877	253075	40-000-000-20-2035-0000	Briar Patch Park Paving	13,000.00
Chicagoland Paving Contractors Inc 04877 Total *				13,000.00
City of Wheaton 00192	252953	20-220-208-52-5280-8880	Reimbursement for Jr Officer Training Camp	260.00
	253015	10-000-416-52-5241-1902	July 3	2,463.46
	253015	10-000-416-52-5241-1906	Concerts at Memorial Park Weekend 4	1,608.16
	253015	10-000-416-52-5241-1907	Shakespeare in the Park 2025	1,038.46
	253076	10-000-416-52-5241-1906	Concerts at Memorial Park	2,572.29
City of Wheaton 00192 Total *				7,942.37
City of Wheaton 00193	253016	10-000-000-52-5264-0000	Briar Patch Park 080725-090525	178.02
	253016	10-000-000-52-5264-0000	Briarknoll Park 080725-090525	20.96
	253016	10-000-000-52-5264-0000	Central Pk 080625-090425	66.88
	253016	10-000-000-52-5264-0000	DC Hist Museum 080625-090425	48.73
	253016	10-000-000-52-5264-0000	Hillside Park 080725-090525	20.96
	253016	10-000-000-52-5264-0000	Hoffman Park 080625-090425	84.03
	253016	10-000-000-52-5264-0000	Hurley Park 080725-090525	45.68
	253016	10-000-000-52-5264-0000	Kelly Park/Edison 080725-090525	150.94
	253016	10-000-000-52-5264-0000	Memorial Park 080625-090425	704.44
	253016	10-000-000-52-5264-0000	Northside Park 080625-090425	861.72
	253016	10-000-000-52-5264-0000	Prairie Path Park 080725-090525	111.30
	253016	10-000-000-52-5264-0000	Scottsdale Park 080725-090525	57.00
	253016	10-000-000-52-5264-0000	Seven Gables Park 080725-090525	656.76
	253016	10-000-000-52-5264-0000	Sunnyside Park 080725-090525	31.03
	253016	10-000-000-52-5264-0000	Triangle Park 080625-090425	32.43
	253016	10-000-000-52-5264-0000	W W Stevens Park 080625-090425	23.08
	253016	10-000-856-52-5264-0000	855 Prairie 080625-090425	188.28
	253016	10-101-000-52-5264-0000	Parks & Planning 080625-090425	364.77
	253016	10-430-000-52-5264-0000	DC Hist Museum 080625-090425	20.88
	253016	20-000-000-52-5264-0000	Atten Park 080725-090525	2,055.98
	253016	20-000-000-52-5264-0000	Boy Scout Cabin 080625-090425	57.34
	253016	20-000-000-52-5264-0000	Graf Park/Monroe 080625-090425	20.96
	253016	20-000-000-52-5264-0000	Graf Pk/Monroe 080625-090425	257.88
	253016	20-000-000-52-5264-0000	Rathje Park 080725-090525	59.99
	253016	20-000-000-52-5264-0000	Toohey Park 080725-090525	154.31
	253016	20-000-112-52-5264-0000	Lincoln Marsh 080725-090525	217.30
	253016	20-000-304-52-5264-0000	Mary Lubko Center 080625-090425	82.02
	253016	20-220-225-52-5264-0000	Central Athletic Complex 080625-090425	490.86
	253016	20-220-225-52-5264-0000	Zamboni Storage 080625-090425	151.46
	253016	20-222-231-52-5264-0000	Northside Pool 080625-090425	5,884.24
	253016	20-222-232-52-5264-0000	Rice Pool 080725-090525	10,992.69
	253016	20-224-234-52-5264-0000	Blanchard Building 080725-090525	140.87
	253016	20-350-303-52-5264-0000	Clocktower Commons 080625-090425	119.07
	253016	22-501-000-52-5264-0000	Cosley Bobcat 080625-090425	128.92
	253016	22-501-000-52-5264-0000	Cosley Welcome Center 080625-090425	70.16
	253016	22-501-000-52-5264-0000	Cosley Zoo 080625-090425	758.01
	253016	60-000-000-52-5264-0000	AGC Chemical Building 080725-090525	197.83
	253016	60-000-000-52-5264-0000	AGC Clubhouse 080725-090525	1,008.75

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
City of Wheaton 00193	253016	60-000-000-52-5264-0000	AGC Maintenance Building 080725-090525	167.78
City of Wheaton 00193 Total *				26,684.31
Comcast Cable 03754	252859	20-101-000-52-5262-0000	616 Delles Rd 091025-100925	161.90
	252859	20-220-225-52-5262-0000	Central Athletic Complex 091125-101025	260.85
	252859	20-222-231-52-5262-0000	Northside Pool 091125-101025	161.90
	252859	20-350-303-52-5262-0000	Clocktower Commons 091125-101025	161.90
	252859	22-501-000-52-5262-0000	Cosley Zoo 091125-101025	161.90
	252859	60-000-000-52-5262-0000	AGC Clubhouse 091425-101325	258.45
	252954	10-101-000-52-5262-0000	Parks Services 091725-101625	128.85
	252954	20-000-112-52-5262-0000	Lincoln Marsh 091825-101725	161.90
	252954	20-000-304-52-5262-0000	Mary Lubko Center 091925-101825	128.85
	252954	20-101-225-52-5262-0000	Central Athletic Center 091625-101525	133.85
	253077	10-000-000-52-5262-0000	DC History Museum 092225-102125	161.90
	253077	10-000-856-52-5262-0000	Prairie 100525-110425	260.85
	253077	20-224-220-52-5262-0000	Admin IP Services 092625-102525	221.85
	253077	20-224-220-52-5262-0000	Community Center 100125-103125	4.52
	253077	20-224-234-52-5262-0000	CC Annex 100225-110125	140.90
Comcast Cable 03754 Total *				2,510.37
Commonwealth Edison 00406	252860	20-224-234-52-5260-0000	1753 S. Blanchard CC Annex 080125-090225	1,020.07
	253017	10-000-000-52-5260-0000	Seven Gables 081525-091625	20.14
	253078	20-000-112-52-5260-0000	Lincoln Ave 081925-091825	186.38
Commonwealth Edison 00406 Total *				1,226.59
Concentric Ventures Incorporated 06434	253018	60-612-000-52-5210-0000	Inv# 11597 August Liquor Consulting	2,000.00
Concentric Ventures Incorporated 06434 Total *				2,000.00
Conserv FS Inc. 00418	252861	20-101-000-53-5349-0000	Field Paint	1,300.00
	253019	20-101-000-53-5349-0000	Pro Choice and Field Lining Paint	2,380.00
	253019	40-101-000-53-5338-0000	Athletic Field Mix	4,500.00
	253079	10-101-000-53-5315-0000	Equipment 1997 PSC 71372	307.22
Conserv FS Inc. 00418 Total *				8,487.22
Consolazio TMP305	168576	20-000-000-20-2025-0000	Apple of My Eye Refund	109.00
Consolazio TMP305 Total *				109.00
Constellation NewEnergy Inc 00417	252955	20-000-000-52-5260-0000	Seven Gables Barn 080125-090225	47.77
	252955	20-220-225-52-5260-0000	Zamboni Storage 080525-090425	48.22
	253020	10-000-000-52-5260-0000	DC History Museum 081225-091125	1,026.99
	253020	10-000-000-52-5260-0000	Main Street Tennis Lighting 081825-091125	17.08
	253020	10-000-000-52-5260-0000	Memorial Park 081225-091125	30.85
	253020	10-430-000-52-5260-0000	DC History Museum 081225-091125	440.14
	253020	20-000-304-52-5260-0000	Mary Lubko Center 081225-091125	838.97
	253080	10-000-000-52-5260-0000	Briar Patch Park 081425-091525	42.82
	253080	10-000-000-52-5260-0000	C L Herrick Park 082025-091925	53.04
	253080	10-000-000-52-5260-0000	Hurley Park 081525-091625	46.75
	253080	10-000-000-52-5260-0000	Northside Park 081925-091825	228.01
	253080	10-000-000-52-5260-0000	Overpass Bridge 081925-091825	75.39
	253080	10-000-000-52-5260-0000	Seven Gables Park 081525-091625	82.45
	253080	10-000-856-52-5260-0000	855 Prairie 081925-091825	844.41
	253080	10-101-000-52-5260-0000	Parks & Planning 081825-091725	930.15
	253080	20-000-000-52-5260-0000	Atten Park 081425-091525	656.45
	253080	20-000-000-52-5260-0000	Boy Scout Cabin 081925-091825	118.04

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Constellation NewEnergy Inc 00417	253080	20-000-000-52-5260-0000	Girl Scout Cabin 081925-091825	31.81
	253080	20-000-000-52-5260-0000	Graf Park/Monroe 081425-091525	443.14
	253080	20-000-000-52-5260-0000	Northside Shelter 081925-091825	107.15
	253080	20-000-000-52-5260-0000	Rathje Park 081825-091725	211.93
	253080	20-000-000-52-5260-0000	Toohey Park 081525-091625	496.15
	253080	20-220-225-52-5260-0000	Central Athletic Complex 081325-091225	6,340.50
	253080	20-222-231-52-5260-0000	Northside Pool 081925-091825	1,001.95
	253080	20-222-232-52-5260-0000	Rice Pool 081425-091525	5,835.45
	253080	20-224-220-52-5260-0000	Community Center 081425-091525	17,506.34
	253080	20-350-303-52-5260-0000	Clocktower Commons 081325-091225	297.16
	253080	22-501-000-52-5260-0000	Cosley Welcome Center 081925-091825	132.73
	253080	22-501-000-52-5260-0000	Cosley Zoo 081925-091825	2,173.53
	253080	60-000-000-52-5260-0000	AGC Clubhouse 081525-091625	118.20
	253080	60-000-000-52-5260-0000	AGC Clubhouse 081825-091725	11,660.98
	253080	60-000-000-52-5260-0000	Orchard Gate 081525-091625	32.66
Constellation NewEnergy Inc 00417 Total *				51,917.21
Consumers Packing Co. 00419	252862	60-000-000-14-1411-0000	Inv# 428660 Meat	3,720.71
	252862	60-000-000-14-1411-0000	Inv# 428711 Meat	79.50
	252862	60-000-000-14-1411-0000	Inv# 428785 Meat	1,134.78
	252862	60-000-000-14-1411-0000	Inv# 429012 Meat	2,867.52
	252956	60-000-000-14-1411-0000	Inv# 429114 Meat	7,215.35
	253021	60-000-000-14-1411-0000	Inv# 429479 Meat	1,051.40
	253021	60-000-000-14-1411-0000	Inv# 429524 Meat	68.50
	253021	60-000-000-14-1411-0000	Inv# 429552 Meat	228.00
	253021	60-000-000-14-1412-0000	Inv# 429288 Meat	2,565.47
Consumers Packing Co. 00419 Total *				18,931.23
Covia Holdings Corporation 06790	253022	60-601-000-53-5331-0000	Bunker Sand	1,579.77
Covia Holdings Corporation 06790 Total *				1,579.77
Cozzini Bros, Inc. 06626	252863	60-612-000-52-5210-0000	Inv# 19323443 Cutlery Service	58.30
	252863	60-612-902-53-5388-0000	Inv# 19323443 Cutlery Service	87.00
	253081	60-612-000-52-5210-0000	Inv# C19423266 Cutlery Service	58.30
Cozzini Bros, Inc. 06626 Total *				203.60
Croll TMP275	168531	20-000-000-20-2025-0000	Totally Taliesin Refund	187.00
Croll TMP275 Total *				187.00
Culligan DuPage Soft Water Service Inc 04296	252864	10-000-856-52-5220-0000	Water Cooler Rental September 2025	6.00
	252864	10-000-856-53-5302-0000	Drinking Water August 2025	62.91
	252864	20-000-112-52-5220-0000	Water Cooler Rental September 2025	6.00
	252864	20-000-112-53-5302-0000	Drinking Water August 2025	41.94
	252864	20-000-304-52-5220-0000	Water Cooler Rental September 2025	6.00
	252864	20-224-220-52-5220-0000	Water Cooler Rental September 2025	12.00
	252864	20-224-220-53-5302-0000	Drinking Water August 2025	62.91
	252864	22-501-000-52-5220-0000	Water Cooler Rental September 2025	6.00
	252864	22-501-000-53-5302-0000	Drinking Water August 2025	83.88
	252864	60-000-000-52-5210-0000	Arrowhead Cooler Rental September 2025	18.00
	252864	60-000-000-52-5210-0000	Arrowhead Drinking Water August 2025	83.39
	252864	60-612-000-52-5210-0000	Arrowhead Salt Delivery August 2025	133.25
	252864	60-612-000-52-5210-0000	Arrowhead Softner Rental September 2025	110.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Culligan DuPage Soft Water Service Inc 04296 Total *				632.28
Czernek TMP280	168547	20-000-000-20-2025-0000	Cosley Rental Refund	1,197.50
Czernek TMP280 Total *				1,197.50
Day One Promotions LLC 07385	253082	20-221-222-53-5350-0000	Football Spirit Wear	4,996.50
Day One Promotions LLC 07385 Total *				4,996.50
Dearborn Life Insurance Company 06726	252957	10-000-000-21-2130-0000	Voluntary Life Insurance October 2025	1,051.80
	252957	75-000-000-12-1221-0000	Foundation% Life Insurance October 2025	27.32
	252957	75-000-000-12-1222-0000	WDSRA% Life Insurance October 2025	8.59
	252957	75-000-000-12-1223-0000	Cobra Vision Insurance October 2025	6.67
	252957	75-000-000-21-2137-0000	Retiree Vision Insurance October 2025	31.97
	252957	75-000-000-52-5230-0000	Group Term Life Insurance October 2025	2,356.78
	252957	75-000-000-52-5231-0000	Vision Insurance October 2025	1,334.90
	253083	75-000-000-52-5231-0000	EAP for October 2025	672.00
Dearborn Life Insurance Company 06726 Total *				5,490.03
DeEtta's Bakery Inc 06027	252865	60-612-901-52-5292-0000	Inv# 5981 Event Desserts	1,422.50
	252865	60-612-901-52-5292-0000	Inv# 5996 Event Desserts	535.00
	252865	60-612-901-52-5292-0000	Inv# 5998 Event Desserts	1,350.00
	253023	60-612-901-52-5292-0000	Inv# 6016 Event Desserts	775.00
	253084	60-612-901-52-5292-0000	Inv# 6032 Event Desserts	610.00
DeEtta's Bakery Inc 06027 Total *				4,692.50
DELUCA TMP276	168532	20-000-000-20-2025-0000	Totally Taliesin Refund	374.00
DELUCA TMP276 Total *				374.00
Dietrich TMP289	168558	20-000-000-20-2025-0000	Rsv# 3925298 Refund	100.00
Dietrich TMP289 Total *				100.00
DiMaggio 01225	252866	20-220-208-52-5280-8817	Girls Night Out - Pajama Spa Night	156.00
DiMaggio 01225 Total *				156.00
Direct Fitness Solutions 00219	252958	20-350-302-52-5210-0000	Maintenance on Equipment	175.00
	252958	20-350-302-52-5211-0000	Maintenance on Equipment	150.00
	253024	20-350-302-52-5210-0000	Equipment Maintenance	50.00
	253085	20-350-302-52-5210-0000	Equipment Maintenance	150.00
Direct Fitness Solutions 00219 Total *				525.00
Doty & Sons Concrete 00232	253086	40-000-000-53-5302-0000	Green Team Recycling Containers	4,374.00
Doty & Sons Concrete 00232 Total *				4,374.00
Downers Grove Swim & Racquet Club 00234	253087	20-222-231-53-5302-0000	Swim Team Conference Expenses	296.00
Downers Grove Swim & Racquet Club 00234 Total *				296.00
Drechsel TMP306	168577	20-000-000-20-2025-0000	Apple of My Eye Refund	109.00
Drechsel TMP306 Total *				109.00
Dreisilker Electric Motors 00237	252867	20-101-220-53-5316-0000	V-Belt	71.00
Dreisilker Electric Motors 00237 Total *				71.00
Duchaj Bros. 00240	252868	22-501-000-53-5339-0000	150 Bales of Hay	1,050.00
Duchaj Bros. 00240 Total *				1,050.00
Dunham Woods Farms Inc. 04054	253088	20-220-208-52-5280-8820	Horsemanship Classes	288.00
Dunham Woods Farms Inc. 04054 Total *				288.00
Dupage County Genealogy Society 03516	252959	10-430-000-52-5210-0000	DCGS Partnered Event 09/17/25 The Wide World of Passports	100.00
Dupage County Genealogy Society 03516 Total *				100.00
DuPage County Public Works 00243	253025	10-000-000-52-5264-0000	Briar Patch Park 060625-080725	47.10
	253025	20-222-232-52-5264-0000	Bathhouse 060625-080725	2,075.52

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
DuPage County Public Works 00243	253025	20-222-232-52-5264-0000	Rice Pool 060625-080725	12,369.74
	253025	20-224-234-52-5264-0000	Blanchard Building 060625-080725	38.74
DuPage County Public Works 00243 Total *				14,531.10
E.J. Rohn Company 06706	252869	20-101-225-52-5211-0000	Floor Mat Service CAC	95.63
E.J. Rohn Company 06706 Total *				95.63
E.P. Doyle & Son LLC 03438	252870	40-800-813-57-5701-0000	Cosley Parking Expansion	60,867.78
E.P. Doyle & Son LLC 03438 Total *				60,867.78
Egan 00287	252871	20-000-112-54-5422-0000	Mileage Reimbursement July - August 2025	22.05
Egan 00287 Total *				22.05
Emergent Safety Supply, A Lawson Company 07654	253089	22-501-000-53-5336-0000	Nitrile Gloves	119.99
Emergent Safety Supply, A Lawson Company 07654 Total *				119.99
Engineering Resource Associates Inc. 03125	253090	40-800-812-57-5701-0000	Central Switchback Ramps	300.00
Engineering Resource Associates Inc. 03125 Total *				300.00
Euclid Beverage 00269	168533	60-000-000-14-1412-0000	Inv# W-4391458 Beer	3,276.35
	168533	60-000-000-14-1412-0000	Inv# W-4397139 Beer	1,933.85
	168533	60-000-000-14-1412-0000	Inv# W-4397305 Beer	244.00
	168559	60-000-000-14-1412-0000	Inv# W-4404568 Beer	4,480.25
	168578	60-000-000-14-1412-0000	Inv# W-4410815 Beer	1,375.00
Euclid Beverage 00269 Total *				11,309.45
EZ-Toyz Incorporated 07094	252960	40-000-000-57-5701-0000	Security Upgrades Atten	270.00
	252960	40-000-000-57-5701-0000	Security Upgrades Graf Park	5,402.74
	252960	40-000-000-57-5701-0000	Security Upgrades Hurley Garden	572.95
	252960	40-000-000-57-5701-0000	Security Upgrades MLC	1,886.00
EZ-Toyz Incorporated 07094 Total *				8,131.69
FABER TMP296	168579	20-000-000-20-2025-0000	Rsv# 3931875 Refund	100.00
FABER TMP296 Total *				100.00
Fahrman 07303	253026	20-220-203-52-5280-3310	Fall Girls Seminar Class	66.00
Fahrman 07303 Total *				66.00
Faulks Bros. Construction Inc. 00275	253027	40-101-000-53-5349-0000	Infield Mix	2,418.00
Faulks Bros. Construction Inc. 00275 Total *				2,418.00
FC Central Illinois 07192	252872	20-220-204-52-5280-4457	WU Fall Tournament Early Registration 2012B Premier U13-U15	(50.00)
	252872	20-220-204-52-5280-4457	WU Fall Tournament Early Registration 2017B Academy U9-U10	(50.00)
	252872	20-220-204-52-5280-4457	WU Fall Tournament Registration 2012B Premier U13-U15	895.00
	252872	20-220-204-52-5280-4457	WU Fall Tournament Registration 2017B Academy U9-U10	675.00
	253028	20-220-204-52-5280-4457	Early Registration WU Tournament Registration 2013B Premier	(50.00)
	253028	20-220-204-52-5280-4457	WU Tournament Registration 2013B Premier	895.00
FC Central Illinois 07192 Total *				2,315.00
FDS Holdings Inc. 06712	0	60-612-901-52-5239-0000	08/25 Cardconnect Gateway Fees	5,250.59
FDS Holdings Inc. 06712 Total *				5,250.59
Feece Oil Company 04888	252873	10-101-000-53-5348-0000	150 Gallons of Diesel Fuel	389.43
	252873	10-101-000-53-5348-0000	200 Gallons of Diesel Fuel	502.84
	252873	10-101-000-53-5348-0000	246 Gallons of Diesel Fuel	613.33
	252873	10-101-000-53-5348-0000	590 Gallons of Regular Gasoline	1,751.46
	252873	10-101-000-53-5348-0000	600 Gallons of Regular Gasoline	1,608.34
	252873	10-101-000-53-5348-0000	610 Gallons of Regular Gasoline	1,661.38
	252873	60-601-000-53-5348-0000	600 Gallons of Regular Gasoline	1,608.34
	252873	60-601-000-53-5348-0000	715 Gallons of Regular Gasoline	1,986.69

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Feece Oil Company 04888	252873	60-601-000-53-5348-0000	724 Gallons of Diesel Fuel	1,824.61
	252873	60-601-000-53-5348-0000	855 Gallons of Regular Gasoline	2,511.64
Feece Oil Company 04888 Total *				14,458.06
Flexible Benefit Service Corp. 00270	253091	75-000-000-52-5274-0000	Flex/Cobra Admin Fees August 2025	98.50
Flexible Benefit Service Corp. 00270 Total *				98.50
Floods Royal Flush Inc. 06985	252874	20-221-222-52-5210-0000	Portable Unit - Graf Park	270.00
	252961	10-101-000-52-5211-0000	Portable Units - Central Park Pickle Ball	135.00
	252961	10-101-000-52-5211-0000	Portable Units - Central Park Tennis	135.00
	252961	10-101-000-52-5211-0000	Portable Units - Jefferson School	135.00
	252961	10-101-000-52-5211-0000	Portable Units - Kelly Park	270.00
	252961	10-101-000-52-5211-0000	Portable Units - Rathje Park	270.00
	252961	10-101-000-52-5211-0000	Portable Units - Sensory Garden	1,105.00
	252961	20-000-000-52-5210-0000	Portable Units - Briar Glen	270.00
	252961	20-000-000-52-5210-0000	Portable Units - Briar Patch	270.00
	252961	20-000-000-52-5210-0000	Portable Units - Danada Lucent Fields	135.00
	252961	20-000-000-52-5210-0000	Portable Units - Lucent Fields	135.00
	252961	20-101-112-52-5211-0000	Portable Units - Lincoln Marsh	1,210.00
	252961	20-220-204-52-5280-4453	Portable Units - Seven Gables	920.00
	252961	20-220-204-52-5280-4454	Portable Units - Briar Knoll	95.00
	252961	20-220-204-52-5280-4454	Portable Units - Briarknoll	95.00
	252961	20-220-204-52-5280-4454	Portable Units - Brighton Park	270.00
	252961	20-220-204-52-5280-4454	Portable Units - Emerson School	135.00
	252961	20-220-204-52-5280-4454	Portable Units - Hoffman Park	135.00
	252961	20-220-204-52-5280-4454	Portable Units - Sandburg	135.00
	252961	20-220-204-52-5280-4454	Portable Units - Sandburg School	135.00
	252961	20-220-204-52-5280-4454	Portable Units - Whittier School	270.00
	252961	20-220-204-52-5280-4457	Portable Units - CAC	230.00
	252961	20-220-204-52-5280-4457	Portable Units - Graf	135.00
	252961	20-221-222-52-5210-0000	Portable Units - Hawthorne School	135.00
	252961	20-221-222-52-5210-0000	Portable Units - Madison School	135.00
	252961	20-221-222-52-5210-0000	Portable Units - Washington School	135.00
	252961	20-221-222-52-5210-0000	Portable Units - Wiesbrook School	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Atten Park	460.00
	252961	20-221-223-52-5210-4211	Portable Units - CAC	230.00
	252961	20-221-223-52-5210-4211	Portable Units - Edison Middle School	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Edison School	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Emerson School	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Graf Park	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Hawthorne School	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Hoffman Park	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Jefferson	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Madison School	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Northside Baseball	270.00
	252961	20-221-223-52-5210-4211	Portable Units - Northside Shelter	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Scottdale	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Scottdale Park	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Washington School	135.00
	252961	20-221-223-52-5210-4211	Portable Units - Weisbrook	135.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Floods Royal Flush Inc. 06985	252961	40-800-816-57-5701-0000	Portable Units - Hawthorne Playground	270.00
	253092	10-000-416-52-5241-1906	Portable Units - Concerts at Memorial Park	1,496.00
	253092	10-000-416-52-5241-1907	Portable Units - Shakespeare in the Park 2025	1,802.00
	253092	10-101-000-52-5210-0000	Portable Units - Presidents Park	135.00
	253092	20-000-205-52-5210-0000	Portable Units - Whittier Middle School	95.00
	253092	20-220-204-52-5280-4454	Portable Units - Seven Gables	95.00
	253092	20-221-222-52-5210-0000	Portable Units - Franklin Middle School	95.00
	253092	20-221-223-52-5210-4211	Portable Units - United Soccer	660.00
Floods Royal Flush Inc. 06985 Total *				14,798.00
Flores TMP283	168548	20-000-000-20-2025-0000	Rsv# 3920770 Refund	100.00
Flores TMP283 Total *				100.00
Foodservice Solutions Inc 07453	252875	60-612-902-53-5388-0000	Inv# 91728 Fryer Filters	195.31
Foodservice Solutions Inc 07453 Total *				195.31
Footjoy 00289	252962	60-000-000-14-1431-0000	Canhead Team Shirts	751.27
	252962	60-601-000-53-5330-0000	Staff Shirts	362.32
Footjoy 00289 Total *				1,113.59
Fratus 07148	252876	10-101-000-53-5348-0000	Mileage Reimbursement July - August 2025	27.30
Fratus 07148 Total *				27.30
Frederick 07157	252877	20-220-204-52-5280-4457	Wheaton United Payment	333.33
Frederick 07157 Total *				333.33
Galvao 07225	252878	20-220-203-52-5280-3318	Jiu Jitsu 03/31/25 - 08/29/25	982.08
Galvao 07225 Total *				982.08
Gapastione TMP284	168549	20-000-000-20-2025-0000	Household Balance Refund	296.10
Gapastione TMP284 Total *				296.10
Garvey's Office Products, Inc. 07244	252963	20-101-220-53-5316-0000	Custodial Supplies	1,024.96
Garvey's Office Products, Inc. 07244 Total *				1,024.96
Get Fresh Produce Inc. 04508	252879	60-000-000-14-1411-0000	Inv# 05229729 Meat	483.20
	252879	60-000-000-14-1411-0000	Inv# 05234661 Meat	104.80
	252879	60-000-000-14-1414-0000	Inv# 05229729 Dairy	344.53
	252879	60-000-000-14-1414-0000	Inv# 05230954 Dairy	327.91
	252879	60-000-000-14-1414-0000	Inv# 05233388 Dairy	342.08
	252879	60-000-000-14-1414-0000	Inv# 05234661 Dairy	338.30
	252879	60-000-000-14-1415-0000	Inv# 05230954 General Grocery	30.60
	252879	60-000-000-14-1415-0000	Inv# 05234661 General Grocery	64.50
	252964	60-000-000-14-1411-0000	Inv# 05221289 Meat	93.40
	252964	60-000-000-14-1411-0000	Inv# 05223620 Meat	587.60
	252964	60-000-000-14-1411-0000	Inv# 05226490 Meat	198.20
	252964	60-000-000-14-1413-0000	Inv# 05223620 Produce	56.10
	252964	60-000-000-14-1413-0000	Inv# 05227395 Produce	16.00
	252964	60-000-000-14-1414-0000	Credit on Inv# 05223620 Dairy	(2.95)
	252964	60-000-000-14-1414-0000	Inv# 05221289 Dairy	763.10
	252964	60-000-000-14-1414-0000	Inv# 05223620 Dairy	333.23
	252964	60-000-000-14-1414-0000	Inv# 05226490 Dairy	274.15
	252964	60-000-000-14-1414-0000	Inv# 05227395 Dairy	206.66
	252964	60-000-000-14-1414-0000	Inv# 05227683 Dairy	16.90
	252964	60-000-000-14-1414-0000	Inv# 05227704 Dairy	29.08
	252964	60-000-000-14-1415-0000	Inv# 05227395 General Grocery	58.10
	253029	60-000-000-14-1411-0000	Inv# 05236969 Meat	509.40

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Get Fresh Produce Inc. 04508	253029	60-000-000-14-1411-0000	Inv# 05238141 Meat	166.80
	253029	60-000-000-14-1411-0000	Inv# 05240519 Meat	104.80
	253029	60-000-000-14-1411-0000	Inv# 05242945 Meat	665.60
	253029	60-000-000-14-1413-0000	Inv# 05236969 Produce	16.00
	253029	60-000-000-14-1414-0000	Inv# 05236969 Dairy	184.75
	253029	60-000-000-14-1414-0000	Inv# 05238141 Dairy	562.20
	253029	60-000-000-14-1414-0000	Inv# 05239422 Dairy	106.40
	253029	60-000-000-14-1414-0000	Inv# 05240519 Dairy	396.80
	253029	60-000-000-14-1414-0000	Inv# 05241821 Dairy	247.20
	253029	60-000-000-14-1414-0000	Inv# 05242945 Dairy	263.48
	253029	60-000-000-14-1415-0000	CM# 05153425-1 General Grocery	(22.00)
	253029	60-000-000-14-1415-0000	Inv# 05238141 General Grocery	21.80
	253029	60-000-000-14-1415-0000	Inv# 05239422 General Grocery	116.90
	253029	60-000-000-14-1415-0000	Inv# 05240519 General Grocery	30.60
	253029	60-000-000-14-1415-0000	Inv# 05242945 General Grocery	147.50
	253093	60-000-000-14-1411-0000	Inv# 05225159 Meat	186.80
	253093	60-000-000-14-1411-0000	Inv# 05232393 Meat	300.80
	253093	60-000-000-14-1414-0000	Inv# 05225159 Dairy	77.23
	253093	60-000-000-14-1414-0000	Inv# 05232393 Dairy	313.85
Get Fresh Produce Inc. 04508 Total *				9,062.40
Global Payments Inc 04287	0	10-000-000-12-1226-0000	08/25 Merchant CC Processing Fees	345.25
	0	10-000-416-52-5239-1900	08/25 Merchant CC Processing Fees	659.24
Global Payments Inc 04287 Total *				1,004.49
Goseikan Kendo 06995	253094	20-220-203-52-5280-3314	Kendo Summer 2025	1,306.80
Goseikan Kendo 06995 Total *				1,306.80
Government Navigation Group 00323	252880	10-000-000-52-5205-0000	Consulting Services August 2025	1,500.00
	252880	10-000-000-52-5205-0000	Consulting Services July 2025	1,500.00
	252880	20-000-000-52-5205-0000	Consulting Services August 2025	1,500.00
	252880	20-000-000-52-5205-0000	Consulting Services July 2025	1,500.00
	252880	60-000-000-52-5205-0000	Consulting Services August 2025	1,500.00
	252880	60-000-000-52-5205-0000	Consulting Services July 2025	1,500.00
Government Navigation Group 00323 Total *				9,000.00
Graf Tree Care Inc. 05349	253030	60-601-000-54-5419-0000	Bio Fungicide to Selective Oaks on Golf Course	1,113.00
Graf Tree Care Inc. 05349 Total *				1,113.00
Graves 07648	168534	60-612-902-52-5225-0000	AGC Live Music 09/19/25	300.00
Graves 07648 Total *				300.00
Grayslake Feed Sales, Inc. 06902	253095	22-501-000-53-5336-0000	Animal Supplies	216.35
	253095	22-501-000-53-5339-0000	Antler Max Breeder & Stock and Stable Animal Feed	44.30
	253095	22-501-000-53-5339-0000	Food for the Animals	654.14
	253095	22-501-000-53-5339-0000	Wind and Rain Mineral Supplement	34.00
Grayslake Feed Sales, Inc. 06902 Total *				948.79
Groot Industries with Waste Connections 05757	252965	40-101-000-53-5349-0000	Ballfield Maintenance Dumpster	2,390.70
	252965	40-800-816-57-5701-0000	Hawthorne Junction Playground Dumpster	2,390.70
Groot Industries with Waste Connections 05757 Total *				4,781.40
Haa TMP281	168550	20-000-000-20-2025-0000	Rsv# 3918753 Refund	250.00
Haa TMP281 Total *				250.00
Haggerty Ford 00387	252966	10-101-000-53-5315-0000	Truck 1172 PSC 70747	1,138.90
Haggerty Ford 00387 Total *				1,138.90

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
HALOGEN SUPPLY COMPANY 00391	252967	20-101-220-53-5313-0000	Filters for Hot Tubs	551.55
	252967	20-350-302-53-5313-0000	Filters for Hot Tubs	551.55
HALOGEN SUPPLY COMPANY 00391 Total *				1,103.10
Halperin 06507	252881	20-220-204-52-5280-4457	Wheaton United Payment	333.33
Halperin 06507 Total *				333.33
Harland 06436	253096	20-220-203-52-5280-3349	Franklin Cross Country Camp	2,648.25
Harland 06436 Total *				2,648.25
Harris Motor Sports Inc 00395	252882	60-601-000-53-5315-0000	Inv# 02-411025	883.05
	252968	60-601-000-53-5315-0000	Inv# 02-411837	126.83
	253097	60-601-000-53-5315-0000	Inv# 02-412709	689.24
Harris Motor Sports Inc 00395 Total *				1,699.12
Hayward 07771	252883	20-221-221-52-5285-0000	07/13/25 Cheerleading Music Reimbursement	316.00
	252969	20-221-221-52-5210-0000	Reimbursement - Cheer Wristbands for Competition	105.00
Hayward 07771 Total *				421.00
Health Care Service Corporation 06725	0	75-000-000-12-1221-0000	Foundation % for October 2025	401.48
	0	75-000-000-12-1222-0000	WDSRA % for October 2025	392.99
	0	75-000-000-12-1223-0000	Cobra Premiums for October 2025	994.96
	0	75-000-000-21-2137-0000	Retiree Health/Dental for October 2025	4,059.33
	0	75-000-000-52-5231-0000	Employee Health & Dental for October 2025	170,187.40
Health Care Service Corporation 06725 Total *				176,036.16
Hellman 06441	252884	20-220-203-52-5280-3373	Monroe Basketball Camp	1,193.94
	252884	20-220-203-52-5280-3373	Monroe Volleyball Camp	1,287.00
Hellman 06441 Total *				2,480.94
Heritage FS Inc. 02245	168580	20-000-000-52-5261-0000	Propane Contract	3,464.85
	168580	20-000-112-52-5261-0000	Propane Contract	2,309.90
Heritage FS Inc. 02245 Total *				5,774.75
Herndon TMP277	168535	20-000-000-20-2025-0000	Totally Taliesin Refund	187.00
Herndon TMP277 Total *				187.00
Hi Fi Events Inc. 05261	252885	10-000-416-52-5241-1906	Memorial Park 2025 - July Risers and Labor	2,300.00
	252885	10-000-416-52-5241-1906	Memorial Park 2025 - July Sound and Lighting Services	7,500.00
Hi Fi Events Inc. 05261 Total *				9,800.00
Hines Building Supply - US LBM LLC 05162	252970	22-501-000-53-5308-0000	Zoo Bridge Supplies	75.82
Hines Building Supply - US LBM LLC 05162 Total *				75.82
Hoefert TMP299	168581	20-000-000-20-2025-0000	Enrollment 2025/2026 Refund	50.00
Hoefert TMP299 Total *				50.00
Holsteins Garage 02243	252886	10-101-000-52-5210-0000	Truck 1186 1188 Trailer T-2007	135.00
	252886	60-601-000-53-5315-0000	Truck 2102 2105	90.00
Holsteins Garage 02243 Total *				225.00
Hopkins TMP294	168560	20-000-000-20-2025-0000	Beginning Gymnastics 1 Refund	102.00
Hopkins TMP294 Total *				102.00
Hurley 07239	252971	60-000-000-54-5422-0000	Mileage Reimbursement August 2025	79.52
Hurley 07239 Total *				79.52
I.M.R.F. 00465	0	10-000-000-21-2123-0000	08/2025 IMRF	17,658.33
	0	10-000-000-21-2124-0000	08/2025 IMRF	37,706.33
	0	26-000-000-21-2124-0000	08/2025 IMRF	43,822.77
I.M.R.F. 00465 Total *				99,187.43
ILLINOIS AMERICAN WATER CO. 00453	253031	20-000-112-52-5264-0000	Lincoln Marsh 081325-091225	53.39
ILLINOIS AMERICAN WATER CO. 00453 Total *				53.39

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Illinois Shotokan Karate 00449	252887	20-220-203-52-5280-3319	Summer Karate June - August 2025	6,924.06
Illinois Shotokan Karate 00449 Total *				6,924.06
Imig TMP307	168582	20-000-000-20-2025-0000	Apple of My Eye Refund	218.00
Imig TMP307 Total *				218.00
Imperial Bag & Paper Co LLC 00532	253032	60-000-000-53-5316-0000	Inv# 38844837	522.38
Imperial Bag & Paper Co LLC 00532 Total *				522.38
IWM Corporation 02460	252888	20-101-220-52-5211-0000	CC Monthly Water Treatment	440.00
IWM Corporation 02460 Total *				440.00
Jaudes 06974	253098	22-501-000-52-5210-0000	Farrier Services	220.00
Jaudes 06974 Total *				220.00
Jay 06868	252889	10-418-000-54-5422-0000	Mileage Reimbursement for August 2025	95.97
Jay 06868 Total *				95.97
JF Manufacturing, Inc 07764	252890	60-611-912-53-5342-0000	Divot/Seed Mix Containers	792.80
JF Manufacturing, Inc 07764 Total *				792.80
Kaempf 07788	253033	20-220-204-52-5280-4457	Wheaton United Payment	400.00
Kaempf 07788 Total *				400.00
Karstens TMP274	168536	20-000-000-20-2025-0000	Fitness Pass Refund	90.00
Karstens TMP274 Total *				90.00
Kirhofers Sports Inc 00525	253099	20-221-222-53-5301-4458	Football Equipment	3,268.50
Kirhofers Sports Inc 00525 Total *				3,268.50
L6 Technology, Inc. 07778	252972	70-000-000-52-5240-0000	Full Technology Assessment	0.00
L6 Technology, Inc. 07778 Total *				0.00
LaLonde Jr. 06644	252891	20-220-203-52-5280-3373	Monroe Basketball Camp	1,193.94
	252891	20-220-203-52-5280-3373	Monroe Volleyball Camp	1,287.00
LaLonde Jr. 06644 Total *				2,480.94
Landscape Material & Firewood Sales Inc. 05747	252892	40-101-000-53-5302-0000	Limestone Screenings for Path Repairs	491.48
	252892	40-101-000-53-5302-0000	Playground Mulch	1,640.00
	252973	40-800-813-57-5701-0000	Cosley New Lot Tree Mulch	105.00
	252973	40-800-822-53-5301-0000	Pit Toilet	396.00
	253034	40-800-822-53-5301-0000	Pit Toilet Material	720.00
	253100	40-101-000-53-5302-0000	NS Park Path Maintenance	240.00
	253100	40-800-813-57-5701-0000	Hale Barn Construction	250.00
	253100	40-800-813-57-5701-0000	Hale Pavilion Project	102.00
Landscape Material & Firewood Sales Inc. 05747 Total *				3,944.48
Le Chocolat de Bouchard, LLC 07602	252974	60-612-901-52-5292-0000	Inv# 3041 Event Desserts	518.00
	252974	60-612-901-52-5292-0000	Inv# 3042 Event Desserts	228.75
	252974	60-612-901-52-5292-0000	Inv# 3043 Event Desserts	176.25
	253035	60-612-901-52-5292-0000	Inv# 3044 Event Dessert	194.50
	253101	60-612-901-52-5292-0000	Inv# 3045 Event Desserts	201.00
Le Chocolat de Bouchard, LLC 07602 Total *				1,318.50
Legrand 00550	252893	22-501-000-54-5422-0000	Mileage Reimbursement for August 2025	22.40
Legrand 00550 Total *				22.40
Lewis 06905	252894	22-501-000-53-5309-0000	Ointments for Animals	100.00
	252894	22-501-000-54-5424-0000	August Vet Services	241.00
	253036	22-501-000-54-5424-0000	Equine Exams	752.00
Lewis 06905 Total *				1,093.00
Lingo Communications LLC 06674	252895	10-000-000-52-5262-0000	Admin 090425-100325	32.77

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Lingo Communications LLC 06674	252895	10-101-000-52-5262-0000	Parks 090425-100325	311.72
	252895	10-418-000-52-5262-0000	HR 090425-100325	155.86
	252895	10-419-000-52-5262-0000	Finance 090425-100325	155.86
	252895	20-000-000-52-5262-0000	Toohey/Safety City 090425-100325	77.93
	252895	20-000-112-52-5262-0000	Lincoln Marsh 090425-100325	77.93
	252895	20-000-304-52-5262-0000	Mary Lubko Center 090425-100325	77.93
	252895	20-220-000-52-5262-0000	Programs 090425-100325	155.86
	252895	20-220-203-52-5262-0000	CAC 090425-100325	77.93
	252895	20-222-231-52-5262-0000	Northside Pool 090425-100325	77.93
	252895	20-224-220-52-5262-0000	Community Center 090425-100325	311.72
	252895	22-501-000-52-5262-0000	Cosley 090425-100325	155.86
	252895	60-611-000-52-5262-0000	AGC Golf 090425-100325	257.17
	252895	60-612-901-52-5262-0000	AGC Banquets 090425-100325	257.17
	252895	60-612-902-52-5262-0000	AGC Restaurant 090425-100325	264.96
Lingo Communications LLC 06674 Total *				2,448.60
Lou Fusz Soccer Club 06878	252896	20-220-204-52-5280-4457	Got Sport Software Fee	20.00
	252896	20-220-204-52-5280-4457	WU Winter Tournament Early Registration 13GAspire	(50.00)
	252896	20-220-204-52-5280-4457	WU Winter Tournament Registration 13G Aspire	960.00
Lou Fusz Soccer Club 06878 Total *				930.00
LRS Holdings LLC 06250	253037	10-101-000-52-5263-0000	Parks&Planning 100125-103125	56.60
	253037	20-000-000-52-5263-0000	Manchester Park 100125-103125	56.60
	253037	20-222-232-52-5263-0000	Rice Pool 100125-103125	75.95
	253037	20-224-220-52-5263-0000	Community Center 100125-103125	269.28
	253037	22-501-000-52-5263-0000	Cosley Zoo 100125-103125	169.56
LRS Holdings LLC 06250 Total *				627.99
Lynch 06939	253038	10-430-000-52-5210-0000	Apollo 11 Event 09/25/25	300.00
Lynch 06939 Total *				300.00
LZ Design Build Group 07782	253102	40-800-846-57-5701-0000	Ray Morrill CC Facade Improvement	6,930.00
LZ Design Build Group 07782 Total *				6,930.00
Mainstreet Golf Cars LLC 07519	253039	10-101-000-53-5315-0000	Stock	77.70
Mainstreet Golf Cars LLC 07519 Total *				77.70
Martha Hernandez for Petty Cash 06943	168551	20-220-204-52-5280-4457	Wheaton United Refs Petty Cash ASPIRE	7,770.00
	168561	20-221-221-42-4206-4535	Petty Cash for WCA Fundraiser Winners	425.00
	168583	20-000-000-10-1011-0000	Petty Cash for Halloween Happening	1,000.00
Martha Hernandez for Petty Cash 06943 Total *				9,195.00
Martinez 07763	252897	20-220-204-52-5280-4457	Wheaton United Payment	1,000.00
Martinez 07763 Total *				1,000.00
MCCANN INDUSTRIES INC. 00604	253103	40-000-000-12-1226-0000	Monroe Graf School Construction	4,315.00
MCCANN INDUSTRIES INC. 00604 Total *				4,315.00
Meals 06859	253104	22-501-000-52-5210-0000	Vet Rounds 6/26 & 7/8	1,080.00
Meals 06859 Total *				1,080.00
Meents TMP292	168562	20-000-000-20-2025-0000	Wide Horizons Old 2 Refund	30.00
Meents TMP292 Total *				30.00
Meger 06495	253040	10-419-000-54-5432-0000	Mileage Reimbursement for IGFOA Conference 2025	259.00
Meger 06495 Total *				259.00
MENARDS GLENDALE HEIGHTS 00617	253041	40-800-813-57-5701-0000	Hale Pavillion Supplies	158.03
MENARDS GLENDALE HEIGHTS 00617 Total *				158.03
MENARDS WEST CHICAGO 00615	252898	10-101-000-53-5314-0000	Supplies	418.89

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
MENARDS WEST CHICAGO 00615	252898	22-501-000-53-5308-0000	Zoo Bridge	1,706.43
	252898	60-601-000-53-5313-0000	Inv# 26380	114.90
	252898	60-601-000-53-5315-0000	Inv# 26380	79.36
	252975	60-000-000-54-5441-0000	Inv# 26378	118.60
	252975	60-000-000-54-5441-0000	Inv# 26631	21.98
	253042	10-101-000-53-5314-0000	Shop Supplies	140.32
	253105	60-000-000-53-5313-0000	Inv# 27377	94.17
	253105	60-000-000-53-5313-0000	Inv# 28067	32.45
MENARDS WEST CHICAGO 00615 Total *				2,727.10
Mesa Electronics Inc 07783	253043	40-000-000-12-1224-0000	Ray Morril CC Sound System	10,202.60
	253043	40-800-846-57-5701-0000	Ray Morril CC Sound System	46,478.50
Mesa Electronics Inc 07783 Total *				56,681.10
Midwest Field Solutions 07690	252976	20-000-205-53-5353-0000	CAC Field 32	9,750.00
Midwest Field Solutions 07690 Total *				9,750.00
Midwest Groundcovers LLC 00624	252977	40-800-816-57-5701-0000	Hawthorne Junction Plants	809.32
	253106	40-800-813-57-5701-0000	Hale Pavilion Project	912.11
	253106	40-800-813-57-5701-0000	Hale Pavillion	1,227.80
Midwest Groundcovers LLC 00624 Total *				2,949.23
Milton Township 02412	168537	10-000-416-52-5241-1906	CERT Donation Letter - Concerts at Memorial Park - Sept 2025	500.00
	168584	10-000-416-54-5411-1906	Concerts at Memorial Park - August 8	1,192.26
Milton Township 02412 Total *				1,692.26
Modica TMP297	168585	20-000-000-20-2025-0000	Rsv# 3932558 Refund	100.00
Modica TMP297 Total *				100.00
Morrow 06578	252978	40-000-000-54-5422-0000	Mileage Reimbursement August 2025	15.19
Morrow 06578 Total *				15.19
NAPA 02796	252899	10-101-000-53-5315-0000	Apply Credit# 810579	158.73
	252899	10-101-000-53-5315-0000	Credit Apply to Inv# 810322	(158.73)
	252899	10-101-000-53-5315-0000	Credit PSC 70796 Equipment 1119	(130.00)
	252899	10-101-000-53-5315-0000	PSC 70375/PSC 70376	34.80
	252899	10-101-000-53-5315-0000	PSC 70796 Equipment 1119	608.66
	252899	10-101-000-53-5315-0000	PSC 71100	65.51
	252899	10-101-000-53-5315-0000	PSC 71124 Equipment 1105	208.26
	252899	10-101-000-53-5315-0000	Spark Plugs	17.64
	252899	10-101-000-53-5315-0000	Stock	30.92
	252899	10-101-000-53-5315-0000	V-Belt	95.44
	252899	60-601-000-53-5315-0000	Inv# 733734	160.84
	252899	60-601-000-53-5315-0000	Inv# 734704	128.83
NAPA 02796 Total *				1,220.90
Naperville Yard Corporation 05756	252979	20-220-204-52-5280-4457	Wheaton United Winter Rental Payment 1 of 4	10,735.00
Naperville Yard Corporation 05756 Total *				10,735.00
Narrajios 07635	252900	20-224-220-54-5422-0000	Mileage Reimbursement August 2025	62.44
Narrajios 07635 Total *				62.44
NCPERS - IL IMRF - 0817 00671	253044	10-000-000-21-2130-0000	10-2025 NCPERS	112.00
NCPERS - IL IMRF - 0817 00671 Total *				112.00
Nelson 07077	253107	20-000-000-54-5432-0000	Reimbursement for NRPA Expenses	269.24
Nelson 07077 Total *				269.24
Nielsen 03181	253108	20-220-203-52-5280-3349	Franklin Cross Country Camp	2,648.25
Nielsen 03181 Total *				2,648.25

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Northern Illinois Gas Company 00680	252901	10-000-000-52-5261-0000	DC History Museum 071625-081425	247.65
	252901	10-101-000-52-5261-0000	Parks & Planning 071425-081225	160.15
	252901	10-430-000-52-5261-0000	DC History Museum 071625-081425	106.14
	252901	20-000-000-52-5261-0000	Rathje Park 071425-081225	54.40
	252901	20-000-304-52-5261-0000	Mary Lubko Center 071625-081425	57.67
	252901	20-220-225-52-5261-0000	Central Athletic Complex 071625-081425	192.33
	252901	20-220-225-52-5261-0000	Zamboni Storage 071625-081425	54.40
	252901	20-222-231-52-5261-0000	Northside Pool 071625-081425	56.83
	252901	20-224-220-52-5261-0000	Community Center 071125-081125	462.75
	252901	22-501-000-52-5261-0000	Cosley Zoo 071825-081825	65.78
	252901	60-000-000-52-5261-0000	AGC Maintenance Building 071425-081225	149.85
	253045	10-000-856-52-5261-0000	855 Prairie 081225-091125	55.21
	253045	10-101-000-52-5261-0000	Parks & Planning 081225-091125	170.20
	253045	20-000-000-52-5261-0000	Rathje Park 081225-091125	54.41
	253045	20-000-000-52-5261-0000	Toohey Park 081125-090925	154.14
	253045	20-222-231-52-5261-0000	Northside Pool 081425-091525	209.40
	253045	20-224-234-52-5261-0000	Blanchard Building 081125-091025	149.27
	253045	60-000-000-52-5261-0000	AGC Maintenance Building 081225-091125	190.50
	253109	10-000-000-52-5261-0000	DC History Museum 081425-091525	334.36
	253109	10-000-856-52-5261-0000	855 Prairie 081625-091725	56.05
	253109	10-000-856-52-5261-0000	855 Prairie 081825-091725	168.16
	253109	10-430-000-52-5261-0000	DC History Museum 081425-091525	143.30
	253109	20-000-000-52-5261-0000	Memorial Park Bandshell 081425-091525	60.92
	253109	20-000-304-52-5261-0000	Mary Lubko Center 081425-091525	58.49
	253109	20-220-225-52-5261-0000	Central Athletic Complex 081425-091525	197.24
	253109	20-220-225-52-5261-0000	Zamboni Storage 081425-091525	54.42
	253109	20-222-231-52-5261-0000	Northside Pool 081425-091525	65.00
	253109	20-224-220-52-5261-0000	Community Center 081125-091025	334.89
	253109	22-501-000-52-5261-0000	Cosley Welcome Center 081825-091725	22.75
	253109	22-501-000-52-5261-0000	Cosley Zoo 081825-091725	65.80
Northern Illinois Gas Company 00680 Total *				4,152.46
ODP Business Solutions LLC 07149	252902	10-000-000-53-5302-0000	Office Supplies	123.07
	252902	10-430-000-53-5302-0000	Gift Shop Supplies	35.99
ODP Business Solutions LLC 07149 Total *				159.06
Official Finders, LLC 04857	252903	20-220-204-52-5280-4432	BBSB Umpire Inv# 35713	320.00
	252980	20-220-204-52-5280-4432	BBSB Umpires	1,080.00
	252980	20-221-222-52-5217-0000	Flag Football Referees	1,350.00
	253110	20-220-204-52-5280-4432	BBSB Umpires	1,480.00
	253110	20-221-222-52-5217-0000	Football Referees	2,820.00
Official Finders, LLC 04857 Total *				7,050.00
Ozinga Ready Mix Concrete Inc. 05939	253111	40-800-822-53-5301-0000	LM Pit Toilet	933.00
Ozinga Ready Mix Concrete Inc. 05939 Total *				933.00
PADDOCK PUBLICATIONS INC. 00717	253112	10-000-415-54-5426-0000	Ad for Best of the Best	600.00
	253112	40-000-000-54-5428-0000	Automation Bid and Golf Course Chemical Bid	227.70
PADDOCK PUBLICATIONS INC. 00717 Total *				827.70
Park District Risk Mgmt Agency 00725	252981	23-000-000-52-5270-0000	Property Ins Premium - August 2025	13,190.59
	252981	23-000-000-52-5271-0000	Public Liability Ins Premium - August 2025	9,200.15
	252981	23-000-000-52-5273-0000	Worker's Comp Ins Premium - August 2025	26,665.41

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Park District Risk Mgmt Agency 00725	252981	23-000-000-52-5276-0000	Employment Practice Ins Premium - August 2025	3,169.66
	252981	23-000-000-52-5277-0000	Pollution Liability Ins Premium - August 2025	13.06
	252981	23-000-000-52-5279-0000	Cyber Ins Premium - August 2025	879.03
Park District Risk Mgmt Agency 00725 Total *				53,117.90
Parts Town 02265	252982	20-101-000-53-5313-0000	7 Gables Ice Machine	80.00
	252982	60-612-000-54-5441-0000	Inv# 2106498160	287.26
Parts Town 02265 Total *				367.26
Patel TMP272	168538	20-000-000-20-2025-0000	Private Piano Refund	326.00
Patel TMP272 Total *				326.00
Paylocity Corporation 06279	0	10-000-000-52-5211-0000	09/05/25 Payroll Processing	217.93
	0	10-000-000-52-5211-0000	09/19/25 Payroll Processing	1,155.71
	0	20-000-000-52-5211-0000	09/05/25 Payroll Processing	638.23
	0	20-000-000-52-5211-0000	09/19/25 Payroll Processing	3,384.58
	0	22-000-000-52-5211-0000	09/05/25 Payroll Processing	77.83
	0	22-000-000-52-5211-0000	09/19/25 Payroll Processing	412.75
	0	60-000-000-52-5211-0000	09/05/25 Payroll Processing	622.67
	0	60-000-000-52-5211-0000	09/19/25 Payroll Processing	3,302.04
Paylocity Corporation 06279 Total *				9,811.74
Paymerang LLC 07740	252904	10-000-000-52-5239-0000	08/25 Paymerang Fees	120.05
	252904	20-000-000-52-5239-0000	08/25 Paymerang Fees	236.67
	252904	22-501-000-52-5239-0000	08/25 Paymerang Fees	51.45
	252904	60-612-000-52-5239-0000	08/25 Paymerang Fees	277.83
	252983	10-000-000-52-5239-0000	08/25 Paymerang Additional Fees	101.06
	252983	20-000-000-52-5239-0000	08/25 Paymerang Additional Fees	199.24
	252983	22-501-000-52-5239-0000	08/25 Paymerang Additional Fees	43.31
	252983	60-612-000-52-5239-0000	08/25 Paymerang Additional Fees	233.89
Paymerang LLC 07740 Total *				1,263.50
Peerless Network Inc 06542	252984	10-000-000-52-5262-0000	Admin 091525-101425	245.64
	252984	20-000-000-52-5262-0000	Recreation 091525-101425	272.93
	252984	22-501-000-52-5262-0000	Cosley 091525-101425	54.59
	252984	60-000-000-52-5262-0000	AGC 091525-101425	109.17
Peerless Network Inc 06542 Total *				682.33
Penton TMP290	168563	20-000-000-20-2025-0000	Fitness Pass X-AR Refund	80.00
Penton TMP290 Total *				80.00
Pepsi Beverages Company 00742	252905	10-000-416-53-5346-1906	Pepsi - Memorial Park Concerts 2025	401.67
	252905	60-000-000-14-1416-0000	Inv# 21364002 Non-Alcoholic Beverages	1,460.72
	252905	60-000-000-14-1416-0000	Inv# 43163002 Non-Alcoholic Beverages	2,375.20
	253046	60-000-000-14-1416-0000	Inv# 25820001 Non-Alcoholic Beverages	677.03
	253113	60-000-000-14-1416-0000	Inv# 90214004 Non-Alcoholic Beverages	1,849.94
Pepsi Beverages Company 00742 Total *				6,764.56
Play Illinois LLC 06131	252906	10-101-000-53-5310-0000	Playground Repairs	143.90
Play Illinois LLC 06131 Total *				143.90
Porter Pipe & Supply Company Inc 00082	252985	10-101-000-53-5311-0000	Plumbing Supplies	13.25
Porter Pipe & Supply Company Inc 00082 Total *				13.25
Powerwashdudes 07754	252907	20-000-416-52-5241-1905	Pressure Washing for Carnival Damage	2,434.00
Powerwashdudes 07754 Total *				2,434.00
PremiStar - North 07787	253114	20-101-220-52-5210-0000	Inspect Air Compressor	206.56
PremiStar - North 07787 Total *				206.56

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Pre-Paid Legal Service Inc 00766	0	10-000-000-21-2127-0000	09/25 Pre-Paid Legal	280.62
Pre-Paid Legal Service Inc 00766 Total *				280.62
Protect My Ministry, LLC 06895	252908	23-418-000-52-5208-0000	MVR Reports/Background Checks	70.00
	252986	23-418-000-52-5208-0000	MVR Trace and Background Check	53.50
Protect My Ministry, LLC 06895 Total *				123.50
Prus 07733	252909	20-220-203-52-5280-3373	Monroe Basketball Camp	1,193.94
Prus 07733 Total *				1,193.94
Quadient Finance USA Inc. 04896	253115	10-000-000-53-5304-0000	Funded Postage Machine 7900 0440 3665 9674	1,000.00
Quadient Finance USA Inc. 04896 Total *				1,000.00
QuickScores LLC 05351	252910	20-220-204-52-5280-4432	Scheduling for BBSB	217.00
QuickScores LLC 05351 Total *				217.00
R.F. Beverage LLC 07425	168586	60-000-000-14-1412-0000	Inv# 659642 Wine	317.00
R.F. Beverage LLC 07425 Total *				317.00
Range Servant America Inc. 04956	253047	60-611-912-53-5342-0000	Range Machine Token Resupply	341.07
Range Servant America Inc. 04956 Total *				341.07
Republic National Distributing Company of Illinois 02263	168552	60-000-000-14-1412-0000	Inv# 3091003 Liquor	324.00
	168587	60-000-000-14-1412-0000	Inv# 3104065 Wine	300.05
Republic National Distributing Company of Illinois 02263 Total *				624.05
Restaurant Service Equipment Group/ Ice Town 0767	253116	22-501-000-52-5220-0000	Ice Machine Rental	50.00
Restaurant Service Equipment Group/ Ice Town 0767 Total *				50.00
Restaurant Technologies Inc 07420	253048	60-612-902-53-5388-0000	Inv# 30340342 Fryer Oil	568.24
Restaurant Technologies Inc 07420 Total *				568.24
Ripley TMP285	168553	20-000-000-20-2025-0000	Bookworms Refund	4.50
	168553	20-000-000-20-2025-0000	Fall Soccer - Pee Wee Refund	22.00
	168553	20-000-000-20-2025-0000	Tiny Times Refund	20.00
Ripley TMP285 Total *				46.50
Rose Exterminator Co. 07093	252911	20-222-231-52-5210-0000	Northside	100.00
	252911	20-222-232-52-5210-0000	Rice Pool	100.00
Rose Exterminator Co. 07093 Total *				200.00
Ruck TMP298	168588	20-000-000-20-2025-0000	Rsv# 3932710 Refund	100.00
Ruck TMP298 Total *				100.00
Russo Hardware Inc 00825	252912	10-101-000-53-5315-0000	Equipment 2911	24.98
	252912	10-101-000-53-5315-0000	PSC 71374 Equipment 2914	133.99
	252912	10-101-000-53-5315-0000	Return Fuel Tank Inv# SPI20833988	(163.98)
	252912	40-800-822-53-5301-0000	Forestry Tools	486.91
	252912	60-601-000-53-5315-0000	Inv# SPI21258351	22.99
	252912	60-601-000-53-5331-0000	Inv# SPI21258352	67.98
	252912	60-601-000-53-5348-0000	Inv# SPI21258352	145.92
	252987	10-101-000-53-5315-0000	Air Filter and Carburetor	125.98
	252987	10-101-000-53-5315-0000	Carburetor	67.99
	252987	10-101-000-53-5315-0000	PSC 71587	57.98
	252987	60-601-000-53-5315-0000	Inv# SPI21271473	189.56
	252987	60-601-000-53-5315-0000	Inv# SPI21271484	24.99
	253049	60-601-000-53-5331-0000	Inv# SPI21280735	67.98
	253117	10-101-000-53-5315-0000	Drive Tube	15.99
	253117	10-101-000-53-5315-0000	Fuel Line	39.99
	253117	10-101-000-53-5315-0000	Stock	242.89
	253117	10-101-000-53-5315-0000	Stock Return	(116.98)

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Russo Hardware Inc 00825 Total *				1,435.16
RYAN 07331	252913	20-220-202-52-5280-2258	Line Dance Class 07/21/25-08/25/25	291.67
	252988	20-220-202-52-5280-2258	Line Dance Party Event	85.80
RYAN 07331 Total *				377.47
Salgado TMP291	168564	20-000-000-20-2025-0000	Rsv# 3928125 Refund	85.00
Salgado TMP291 Total *				85.00
Schamberger Bros. Inc. 00841	168554	60-000-000-14-1412-0000	Inv# 1000162364 Beer	376.50
	168589	60-000-000-14-1412-0000	Inv# 1000165032 Beer	254.90
Schamberger Bros. Inc. 00841 Total *				631.40
Schlinger TMP293	168565	20-000-000-20-2025-0000	Rams Football - Age 9 Refund	245.00
Schlinger TMP293 Total *				245.00
Schumacher 05889	253118	20-220-208-52-5280-8870	Dog Training Classes	546.00
Schumacher 05889 Total *				546.00
Sebert Landscaping 07436	252914	10-101-000-52-5210-0000	Contractual Mowing August 2025	3,019.32
Sebert Landscaping 07436 Total *				3,019.32
Selvaggio 07329	252915	20-220-204-52-5280-4457	Wheaton United Payment	2,900.00
Selvaggio 07329 Total *				2,900.00
Sentinel Technologies Inc 07630	253050	40-800-846-57-5701-0000	Memorial Room CC Sound	1,268.75
Sentinel Technologies Inc 07630 Total *				1,268.75
Serafin TMP271	168539	20-000-000-20-2025-0000	Spectacular Shipshewana Refund	130.00
Serafin TMP271 Total *				130.00
Sheppard 07135	252916	20-220-204-52-5280-4457	Reimbursement for VEO Subscription 08/25/25-08/24/26	5,771.00
Sheppard 07135 Total *				5,771.00
Shorr Packaging Corp. 00860	252989	20-221-223-53-5302-0000	Baseball Boxes	349.00
Shorr Packaging Corp. 00860 Total *				349.00
Sid Harvey Industries Inc. 03921	252990	60-612-000-54-5441-0000	Inv# 045902742	136.61
	253119	60-612-000-54-5441-0000	Inv# 045903207	670.18
Sid Harvey Industries Inc. 03921 Total *				806.79
Simplot AB Retail Inc. 07280	252917	60-601-000-52-5210-0000	SeClear/Captain XRT/ Pond Dye/Nature Safe	1,326.07
	252991	60-601-000-53-5331-0000	007 Bentgrass Seed	360.75
	252991	60-601-000-53-5331-0000	Redline 80/20 with Seed Green Divot Mix	553.00
Simplot AB Retail Inc. 07280 Total *				2,239.82
SiteOne Landscape Supply Holding LLC 05940	253051	60-601-000-53-5343-0000	2 Inch Poly Pipe/Crimp Clamps	155.60
SiteOne Landscape Supply Holding LLC 05940 Total *				155.60
Soccer Enterprises 00438	252918	20-220-204-52-5280-4457	Got Sport Software Fee	60.00
	252918	20-220-204-52-5280-4457	WU Fall Tournament Registration 2016B Select	825.00
	252918	20-220-204-52-5280-4457	WU Fall Tournament Registration 2017B Premier	825.00
	252918	20-220-204-52-5280-4457	WU Fall Tournament Registration 2018B Blue	350.00
Soccer Enterprises 00438 Total *				2,060.00
Solitude Lake Managment LLC 05108	252992	40-000-000-52-5210-0000	Native Aquatic Maintenance July 2025	2,710.00
	253052	40-000-000-52-5210-0000	Native Aquatic Maintenance September 2025	2,710.00
Solitude Lake Managment LLC 05108 Total *				5,420.00
Soto TMP301	168590	20-000-000-20-2025-0000	Private Piano Refund	336.00
Soto TMP301 Total *				336.00
Southern Glazer's Wine And Spirits, LLC 00874	168540	60-000-000-14-1412-0000	Inv# 1948893 Liquor	1,030.61
	168555	60-000-000-14-1412-0000	Inv# 1958122 Liquor	2,725.32
	168566	60-000-000-14-1412-0000	Inv# 1967230 Liquor	998.38

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Southern Glazer's Wine And Spirits, LLC 00874	168566	60-000-000-14-1412-0000	Inv# 1977030 Liquor	2,122.65
Southern Glazer's Wine And Spirits, LLC 00874 Total *				6,876.96
SpotOn 05134	0	60-612-000-52-5239-0000	08/25 SpotOn CC Fees	9,867.23
	0	70-000-000-52-5240-0000	10/25 SpotOn Cloud Fees	459.50
SpotOn 05134 Total *				10,326.73
Standard Industrial & Automotive Equipment, Inc. 06926	252993	20-101-000-52-5210-0000	Lift Inspection	350.00
Standard Industrial & Automotive Equipment, Inc. 06926 Total *				350.00
Standard Retirement Services Inc. 06874	0	10-000-000-21-2126-0000	09/05/25 Deferred Compensation	4,320.54
	0	10-000-000-21-2126-0000	09/19/25 Deferred Compensation	4,104.92
	0	10-000-000-21-2135-0000	09/05/25 Deferred Compensation	496.49
	0	10-000-000-21-2135-0000	09/19/25 Deferred Compensation	547.17
Standard Retirement Services Inc. 06874 Total *				9,469.12
Steiner Electric Company 05733	253120	40-000-000-57-5701-0000	Northside Cameras	1,713.35
Steiner Electric Company 05733 Total *				1,713.35
Strain TMP287	168567	20-000-000-20-2025-0000	Rsv# 3925112 Refund	100.00
Strain TMP287 Total *				100.00
Streba TMP278	168541	20-000-000-20-2025-0000	Totally Taliesin Refund	187.00
Streba TMP278 Total *				187.00
Streba TMP308	168591	20-000-000-20-2025-0000	Apple of My Eye Refund	218.00
Streba TMP308 Total *				218.00
Stuever & Sons Inc 00911	252919	60-612-000-52-5210-0000	Inv# 505573 Beer Line Cleaning	104.00
	253053	60-612-000-52-5210-0000	Inv# 504939 Beer Line Cleaning	104.00
	253053	60-612-902-53-5388-0000	Inv# 504939 Restaurant Supplies	30.00
Stuever & Sons Inc 00911 Total *				238.00
Sunbelt Rentals Inc. 03209	253121	20-000-205-52-5210-0000	Portable Lights	1,460.00
	253121	20-221-222-52-5210-0000	Portable Lights	905.00
Sunbelt Rentals Inc. 03209 Total *				2,365.00
Superior Beverage Co. Inc. 00923	168568	60-000-000-14-1412-0000	Inv# 768188 Beer	490.30
Superior Beverage Co. Inc. 00923 Total *				490.30
Sysco-Chicago 02231	252920	60-000-000-14-1411-0000	Inv# 824588127 Meat	1,571.86
	252920	60-000-000-14-1411-0000	Inv# 824588129 Meat	253.12
	252920	60-000-000-14-1411-0000	Inv# 824588130 Meat	124.88
	252920	60-000-000-14-1411-0000	Inv# 824592200 Meat	1,174.05
	252920	60-000-000-14-1411-0000	Inv# 824603335 Meat	1,565.74
	252920	60-000-000-14-1411-0000	Inv# 824604608 Meat	765.55
	252920	60-000-000-14-1411-0000	Inv# 824604609 Meat	134.33
	252920	60-000-000-14-1411-0000	Inv# 824604612 Meat	165.48
	252920	60-000-000-14-1411-0000	Inv# 824622567 Meat	888.16
	252920	60-000-000-14-1411-0000	Inv# 824622569 Meat	965.92
	252920	60-000-000-14-1411-0000	Inv# 824622571 Meat	983.08
	252920	60-000-000-14-1413-0000	Inv# 824588129 Produce	25.01
	252920	60-000-000-14-1413-0000	Inv# 824604608 Produce	75.03
	252920	60-000-000-14-1414-0000	Inv# 824588127 Dairy	24.48
	252920	60-000-000-14-1414-0000	Inv# 824588129 Dairy	169.33
	252920	60-000-000-14-1414-0000	Inv# 824622566 Dairy	28.09
	252920	60-000-000-14-1414-0000	Inv# 824622567 Dairy	294.72
	252920	60-000-000-14-1415-0000	Inv# 824522131 General Grocery	219.81

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Sysco-Chicago 02231	252920	60-000-000-14-1415-0000	Inv# 824588127 General Grocery	1,666.32
	252920	60-000-000-14-1415-0000	Inv# 824588128 General Grocery	83.66
	252920	60-000-000-14-1415-0000	Inv# 824588129 General Grocery	350.74
	252920	60-000-000-14-1415-0000	Inv# 824588130 General Grocery	44.40
	252920	60-000-000-14-1415-0000	Inv# 824588132 General Grocery	65.37
	252920	60-000-000-14-1415-0000	Inv# 824589899 General Grocery	65.94
	252920	60-000-000-14-1415-0000	Inv# 824592200 General Grocery	1,549.32
	252920	60-000-000-14-1415-0000	Inv# 824592201 General Grocery	62.18
	252920	60-000-000-14-1415-0000	Inv# 824603335 General Grocery	1,216.82
	252920	60-000-000-14-1415-0000	Inv# 824603336 General Grocery	288.49
	252920	60-000-000-14-1415-0000	Inv# 824604608 General Grocery	372.75
	252920	60-000-000-14-1415-0000	Inv# 824604609 General Grocery	22.83
	252920	60-000-000-14-1415-0000	Inv# 824622566 General Grocery	739.25
	252920	60-000-000-14-1415-0000	Inv# 824622567 General Grocery	1,153.34
	252920	60-000-000-14-1415-0000	Inv# 824622569 General Grocery	1,979.71
	252920	60-000-000-14-1415-0000	Inv# 824622570 General Grocery	126.14
	252920	60-000-000-14-1415-0000	Inv# 824622571 General Grocery	57.26
	252920	60-000-000-14-1416-0000	Inv# 824592201 Non-Alcoholic Beverages	239.76
	252920	60-000-000-14-1416-0000	Inv# 824603335 Non-Alcoholic Beverages	124.99
	252920	60-000-000-14-1416-0000	Inv# 824622570 Non-Alcoholic Beverages	479.52
	252920	60-000-000-53-5316-0000	Inv# 824610887 Custodial Supplies	1,009.44
	252920	60-000-000-53-5316-0000	Inv# 824622568 Custodial Supplies	834.94
	252920	60-612-000-53-5316-0000	Inv# 824588128 Cleaning Supplies	211.72
	252920	60-612-000-53-5316-0000	Inv# 824592201 Cleaning Supplies	118.80
	252920	60-612-000-53-5316-0000	Inv# 824603336 Cleaning Supplies	332.26
	252920	60-612-000-53-5316-0000	Inv# 824604611 Cleaning Supplies	392.04
	252920	60-612-000-53-5316-0000	Inv# 824622566 Cleaning Supplies	72.66
	252920	60-612-000-53-5316-0000	Inv# 824622570 Cleaning Supplies	229.22
	252920	60-612-901-53-5390-0000	Inv# 824588128 Banquet Supplies	64.37
	252920	60-612-901-53-5390-0000	Inv# 824603335 Banquet Supplies	62.58
	252920	60-612-901-53-5390-0000	Inv# 824622566 Banquet Supplies	114.93
	252920	60-612-902-53-5388-0000	Inv# 124A5102Z Restaurant Supplies	39.41
	252920	60-612-902-53-5388-0000	Inv# 124A5850Z Restaurant Supplies	127.39
	252920	60-612-902-53-5388-0000	Inv# 124A5866Z Restaurant Supplies	22.62
	252920	60-612-902-53-5388-0000	Inv# 124A5967Z Restaurant Supplies	115.20
	252920	60-612-902-53-5388-0000	Inv# 824560073 Restaurant Supplies	118.28
	252920	60-612-902-53-5388-0000	Inv# 824603336 Restaurant Supplies	86.46
	252994	60-000-000-14-1411-0000	Inv# 824604610 Meat	663.96
	252994	60-000-000-14-1411-0000	Inv# 824610886 Meat	1,327.95
	252994	60-000-000-14-1414-0000	Inv# 824604610 Dairy	73.44
	252994	60-000-000-14-1415-0000	Inv# 824604610 General Grocery	1,037.43
	252994	60-000-000-14-1415-0000	Inv# 824610886 General Grocery	512.61
	252994	60-612-901-53-5390-0000	Inv# 824610886 Banquet Supplies	5.79
	253054	60-000-000-14-1411-0000	Inv# 824623354 Meat	877.11
	253054	60-000-000-14-1411-0000	Inv# 824623356 Meat	677.67
	253054	60-000-000-14-1411-0000	Inv# 824627875 Meat	655.62
	253054	60-000-000-14-1411-0000	Inv# 824638735 Meat	505.60
	253054	60-000-000-14-1411-0000	Inv# 824638738 Meat	668.56

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Sysco-Chicago 02231	253054	60-000-000-14-1414-0000	Inv# 824623354 Dairy	80.92
	253054	60-000-000-14-1415-0000	Inv# 824623354 General Grocery	1,443.26
	253054	60-000-000-14-1415-0000	Inv# 824623355 General Grocery	21.36
	253054	60-000-000-14-1415-0000	Inv# 824623356 General Grocery	291.12
	253054	60-000-000-14-1415-0000	Inv# 824627875 General Grocery	971.51
	253054	60-000-000-14-1415-0000	Inv# 824638734 General Grocery	178.80
	253054	60-000-000-14-1415-0000	Inv# 824638735 General Grocery	1,169.69
	253054	60-000-000-14-1415-0000	Inv# 824638736 General Grocery	177.55
	253054	60-000-000-14-1415-0000	Inv# 824638738 General Grocery	702.78
	253054	60-000-000-14-1416-0000	Inv# 824623355 Non-Alcoholic Beverages	124.99
	253054	60-000-000-14-1416-0000	Inv# 824638736 Non-Alcoholic Beverages	360.12
	253054	60-612-000-53-5316-0000	Inv# 824623355 Cleaning Supplies	114.61
	253054	60-612-000-53-5316-0000	Inv# 824627875 Cleaning Supplies	224.19
	253054	60-612-000-53-5316-0000	Inv# 824638737 Cleaning Supplies	114.61
	253054	60-612-901-53-5390-0000	Inv# 824623355 Banquet Supplies	126.40
	253054	60-612-901-53-5390-0000	Inv# 824627875 Banquet Supplies	33.94
Sysco-Chicago 02231 Total *				37,211.34
Terrace Supply Company 00942	252921	20-101-231-53-5335-0000	NSP CO2 Chemicals	75.69
	252921	20-101-232-53-5335-0000	Rice CO2 Chemicals	903.52
Terrace Supply Company 00942 Total *				979.21
Texas Life Insurance Company 03829	0	10-000-000-21-2130-0000	Texas Life Insurance September 2025	171.72
Texas Life Insurance Company 03829 Total *				171.72
The Barn Owl 00092	253122	22-501-000-53-5308-0000	Pumpkins and Annuals	692.28
The Barn Owl 00092 Total *				692.28
The Hunt Company 07776	252995	10-430-000-52-5210-0000	9.20.25 The Making of I Love Lucy Event	400.00
The Hunt Company 07776 Total *				400.00
THOMPSON TMP279	168542	20-000-000-20-2025-0000	Totally Taliesin Refund	187.00
THOMPSON TMP279 Total *				187.00
Three Level Basketball LLC 07493	252996	20-220-204-52-5280-4445	Travel Tryouts	11,025.00
Three Level Basketball LLC 07493 Total *				11,025.00
Titleist 00956	252922	60-000-000-14-1432-0000	Golf Balls	433.77
	252997	60-000-000-14-1430-0000	Custom Wedges	302.68
	252997	60-000-000-14-1432-0000	Chicago Flag V1 Golf Balls	287.31
Titleist 00956 Total *				1,023.76
TOCA Naperville 07155	252998	20-220-204-52-5280-4457	Wheaton United Winter Rental Payment 1 of 3	13,000.00
TOCA Naperville 07155 Total *				13,000.00
Todd 06829	252923	20-221-221-52-5210-0000	Reimbursement for Cheer Music	340.00
Todd 06829 Total *				340.00
Traffic Control & Protection LLC 04254	253055	10-101-000-53-5314-0000	Sign Shop Supplies	172.25
Traffic Control & Protection LLC 04254 Total *				172.25
Tressler LLP 03481	253056	10-000-000-52-5207-0000	Services through 07/31/25	1,268.66
	253056	20-000-000-52-5207-0000	Services through 07/31/25	1,268.67
	253056	60-000-000-52-5207-0000	Services through 07/31/25	1,268.67
Tressler LLP 03481 Total *				3,806.00
TriMark Marlinn LLC 04419	252924	60-612-901-53-5390-0000	Inv# 3364984 Banquet Supplies	293.44
	252924	60-612-901-53-5390-0000	Inv# 3369280 Banquet Supplies	81.44
	252924	60-612-902-53-5388-0000	Inv# 3364984 Restaurant Supplies	643.06
	252924	60-612-902-53-5388-0000	Inv# 3366284 Restaurant Supplies	449.69

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
TriMark Marlinn LLC 04419	252924	60-612-902-53-5388-0000	Inv# 3368080 Restaurant Supplies	488.10
	252924	60-612-902-53-5388-0000	Inv# 3369280 Restaurant Supplies	500.32
	253057	60-612-901-53-5390-0000	Inv# 3332779 Banquet Supplies	448.28
	253057	60-612-901-53-5390-0000	Inv# 3371835 Banquet Supplies	39.16
	253057	60-612-902-53-5388-0000	Inv# 3332779 Restaurant Supplies	402.83
	253057	60-612-902-53-5388-0000	Inv# 3371835 Restaurant Supplies	613.21
TriMark Marlinn LLC 04419 Total *				3,959.53
Tumbling Times Inc. 06555	253123	20-220-203-52-5280-3304	Summer Session II	5,082.00
Tumbling Times Inc. 06555 Total *				5,082.00
Two Brothers Coffee Roasters 06900	253058	60-000-000-14-1416-0000	Inv# 30769 Non-Alcoholic Beverages	77.40
Two Brothers Coffee Roasters 06900 Total *				77.40
Uline Inc. 03462	252925	10-101-000-53-5311-0000	Plumbing Supply Irrigation	995.43
	253059	10-101-000-53-5311-0000	Irrigation Supplies	1,318.97
Uline Inc. 03462 Total *				2,314.40
UMB Bank N.A. 04121	0	10-000-000-12-1230-0000	Accidental Purchase Reimbursed by Employee	6.15
	0	10-000-000-12-1230-0000	Disputed Charge	0.49
	0	10-000-000-12-1230-0000	Personal Charge in Error	24.12
	0	10-000-000-14-1433-0000	Artist Cards of Museum	40.00
	0	10-000-000-53-5302-0000	Marian Park VALUES	89.35
	0	10-000-000-54-5401-0000	Commissioner #1 NRPA Additional Airfare Seating Charge	10.03
	0	10-000-000-54-5401-0000	Commissioner #1 NRPA Airfare	174.27
	0	10-000-000-54-5401-0000	Commissioner #2 NRPA Additional Airfare Seating Charge	10.03
	0	10-000-000-54-5401-0000	Commissioner #2 NRPA Airfare	174.27
	0	10-000-000-54-5432-0000	Ex Asst NRPA Virtual Registration	121.67
	0	10-000-000-54-5432-0000	Ex Director NRPA Additional Airfare Seating Charge	10.03
	0	10-000-000-54-5432-0000	Ex Director NRPA Airfare	174.27
	0	10-000-000-54-5434-0000	32 Bagged Lunches from Billy Bricks	144.33
	0	10-000-000-54-5434-0000	Ex Director/Ex Asst/Marketing Director/Director of Parks &	36.90
	0	10-000-000-54-5438-0000	Lunch Executive Director	9.83
	0	10-000-000-54-5438-0000	Photo Book	35.91
	0	10-000-000-54-5438-0000	Ray Morrill Books	549.13
	0	10-000-415-53-5302-0000	Mouse	24.99
	0	10-000-415-53-5302-0000	Supplies	14.99
	0	10-000-415-53-5302-0000	Water for CC Dedication	15.94
	0	10-000-415-54-5425-0000	Google Drive Monthly Subscription Fee	9.99
	0	10-000-415-54-5425-0000	Soundcloud Subscription 08/08/25-09/08/25	16.00
	0	10-000-415-54-5425-0000	WP Engine Subscription 08/25/25-09/24/25	850.00
	0	10-000-415-54-5426-0000	Framed Photo Gift	6.49
	0	10-000-415-54-5426-0000	Lunch with Partner	37.85
	0	10-000-415-54-5432-0000	NRPA Virtual Conference Registration	315.00
	0	10-000-415-54-5432-0000	Wheaton Brand Guidelines Review/Lunch	46.39
	0	10-000-415-54-5432-0000	Wheaton Chamber of Commerce	20.00
	0	10-000-416-52-5241-1906	Chicago SUV and Sprinter Van for Concerts at Memorial Park	480.00
	0	10-000-416-52-5241-1906	Facebook - Concerts at Memorial Park 2025	452.83
	0	10-000-416-52-5241-1906	Spotify	11.99
	0	10-000-416-53-5346-1900	Event Supplies	68.53
	0	10-000-416-53-5346-1906	Chips	26.39
	0	10-000-416-53-5346-1906	McAlister's Deli at Memorial Park	146.86

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	10-000-416-53-5346-1906	Staff Pizza	180.15
	0	10-000-416-53-5346-1906	Stools	125.99
	0	10-000-416-53-5346-1906	Supplies	545.27
	0	10-000-416-53-5346-1906	Supplies Refund	(14.24)
	0	10-000-416-53-5346-1906	Vernon Computer Services	370.00
	0	10-000-416-53-5346-1906	Vernon Refund	(151.20)
	0	10-000-416-53-5346-1907	Concession Supplies	18.99
	0	10-000-416-53-5346-1907	Concessions Supplies	274.42
	0	10-000-416-53-5346-1907	Supplies	106.35
	0	10-000-856-53-5302-0000	Green Mountain K-Cups	21.86
	0	10-000-856-53-5302-0000	Green Mountain K-Cups and Dunkin K-Cups	103.84
	0	10-101-000-52-5210-0000	Lincoln Marsh Well	185.40
	0	10-101-000-52-5210-0000	Northside Sewer Blockage Hydro Jetted Line	400.00
	0	10-101-000-53-5302-0000	Cleaning Supplies	11.99
	0	10-101-000-53-5302-0000	Dog Waste Bags	1,459.80
	0	10-101-000-53-5302-0000	Fly Traps	14.89
	0	10-101-000-53-5302-0000	Pens	11.99
	0	10-101-000-53-5302-0000	Presentation Clicker and Laminating Pouches	25.47
	0	10-101-000-53-5306-0000	Spare Keys	19.48
	0	10-101-000-53-5308-0000	Fencing Supplies	56.63
	0	10-101-000-53-5311-0000	Backflow Preventer Valve	229.99
	0	10-101-000-53-5312-0000	Exhaust Fans	299.82
	0	10-101-000-53-5312-0000	Graf Electrical Supplies	16.92
	0	10-101-000-53-5312-0000	Monroe Expansion Control Cabinet	399.99
	0	10-101-000-53-5312-0000	Stock	613.70
	0	10-101-000-53-5314-0000	Carpentry Supplies	67.23
	0	10-101-000-53-5314-0000	Carpentry Tools	253.38
	0	10-101-000-53-5314-0000	Refund of July 4th Float Supplies	(119.40)
	0	10-101-000-53-5314-0000	Shop Supplies	451.56
	0	10-101-000-53-5314-0000	Supplies	102.65
	0	10-101-000-53-5315-0000	Carburetor Gasket Kit	7.49
	0	10-101-000-53-5315-0000	PSC 69935 Equipment Ice 4	40.24
	0	10-101-000-53-5315-0000	Radial Trail Tire	316.47
	0	10-101-000-53-5315-0000	Stock Tire	123.28
	0	10-101-000-53-5315-0000	Stock Tires	264.64
	0	10-101-000-53-5315-0000	Truck 1191	62.24
	0	10-101-000-53-5316-0000	Cleaning Supplies	33.25
	0	10-101-000-53-5316-0000	Glass Cleaner	44.64
	0	10-101-000-53-5316-0000	Handsoap	160.05
	0	10-101-000-53-5316-0000	Push Brooms	101.32
	0	10-101-000-53-5331-0000	7 Gables Landscape Supplies	183.74
	0	10-101-000-53-5333-0000	Dog Waste Bags	282.00
	0	10-101-000-53-5333-0000	Landscape Stakes	44.00
	0	10-101-000-53-5334-0000	Lincoln Marsh Rekey with Extra Key	20.00
	0	10-101-000-53-5345-0000	Truck 1191 Tool Stock	2,315.51
	0	10-101-000-54-5425-0000	Scribe Subscription 08/16/25-09/16/25	29.00
	0	10-101-856-53-5316-0000	Praire Custodial Supplies	117.90
	0	10-101-856-53-5316-0000	Prairie Custodial Supplies	297.25

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	10-418-000-54-5425-0000	SHRM Membership	299.00
	0	10-419-000-54-5432-0000	2025 IGFOA Conference - Assistant Finance Director	400.00
	0	10-419-000-54-5432-0000	GFOA Training Seminar	350.00
	0	10-419-000-54-5432-0000	GFOA Webinar	350.00
	0	10-419-000-54-5432-0000	IGFOA Payroll Seminar	200.00
	0	10-419-000-54-5434-0000	Finance Team Lunch	153.50
	0	10-430-000-53-5302-1108	Birthday Party Supplies and Grant Funded Events	133.31
	0	10-430-000-53-5302-1108	New Markers	59.99
	0	10-430-000-53-5304-0000	Shipment for Painting Donations	587.92
	0	10-430-000-54-5432-0000	AMM Conference 2025 Dinner	82.12
	0	10-430-000-54-5432-0000	AMM Conference 2025 Parking	20.80
	0	10-430-000-54-5432-0000	AMM Conference Hotel Stay	416.64
	0	10-430-000-54-5432-0000	AMM Conference Meal	116.45
	0	10-430-000-54-5432-0000	Train Ticket for Museum Panel	13.50
	0	20-000-000-16-1636-0000	Deposit for 06/02/2026 Jazz at Lincoln Center	521.25
	0	20-000-000-16-1636-0000	Performance Rights for 2026 Winter Playhouse	890.00
	0	20-000-000-54-5401-0000	Commissioner #1 NRPA Additional Airfare Seating Charge	10.03
	0	20-000-000-54-5401-0000	Commissioner #1 NRPA Airfare	174.27
	0	20-000-000-54-5401-0000	Commissioner #2 NRPA Additional Airfare Seating Charge	10.03
	0	20-000-000-54-5401-0000	Commissioner #2 NRPA Airfare	174.27
	0	20-000-000-54-5432-0000	Ex Asst NRPA Virtual Registration	121.67
	0	20-000-000-54-5432-0000	Ex Director NRPA Additional Airfare Seating Charge	10.03
	0	20-000-000-54-5432-0000	Ex Director NRPA Airfare	174.27
	0	20-000-000-54-5434-0000	32 Bagged Lunches from Billy Bricks	144.33
	0	20-000-000-54-5434-0000	Ex Director/Ex Asst/Marketing Director/Director of Parks &	36.90
	0	20-000-000-54-5438-0000	Lunch Executive Director	9.84
	0	20-000-112-53-5302-0000	Office Supplies	203.60
	0	20-000-112-53-5302-0000	Refund of Office Supplies	(33.99)
	0	20-000-112-53-5302-0000	Repair and Repaint WPD Chalkboard	110.26
	0	20-000-112-53-5302-0000	Wasp Spray and Swiffer Pads	18.60
	0	20-000-112-54-5426-0000	Event Craft	34.17
	0	20-000-112-54-5432-0000	AEE Conference Registration	475.00
	0	20-000-200-53-5302-0000	Chalk Markers	24.95
	0	20-000-200-54-5425-0000	Zoom August 2025	102.60
	0	20-000-200-54-5432-0000	NRPA Virtual Registration	315.00
	0	20-000-205-53-5302-0000	Business Cards	20.66
	0	20-000-205-53-5302-0000	Canva	30.00
	0	20-000-205-53-5302-0000	Supplies	369.84
	0	20-000-205-54-5432-0000	NRPA Flight Transportation	1,215.88
	0	20-000-205-54-5432-0000	Recertification for CPRP	70.00
	0	20-000-304-52-5235-0000	Business Cards	49.20
	0	20-000-304-53-5304-0000	Fall MLC News	1,072.76
	0	20-000-415-52-5235-0000	Business Cards	158.76
	0	20-000-415-52-5235-0000	Business Cards Refund	(47.98)
	0	20-000-415-52-5235-0000	Marketing Materials for HR and AGC	37.00
	0	20-101-000-53-5313-0000	Air Switch	46.37
	0	20-101-000-53-5313-0000	CC Spa	150.11
	0	20-101-000-53-5313-0000	CC Spa Air Switch	183.89

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	20-101-000-53-5313-0000	CC Spa Timer	397.57
	0	20-101-000-53-5313-0000	Tax Refund	(8.58)
	0	20-101-220-53-5313-0000	Supplies	36.37
	0	20-101-220-53-5316-0000	Garbage Bags	163.98
	0	20-101-220-53-5316-0000	Glass Cleaner	35.74
	0	20-101-220-53-5316-0000	Toilet Bowl Cleaner	41.22
	0	20-101-231-53-5312-0000	Motor Starter	895.23
	0	20-101-231-53-5312-0000	Supplies	35.00
	0	20-101-234-53-5311-0000	Coupling	6.70
	0	20-101-234-53-5311-0000	Supplies	117.77
	0	20-220-112-53-5301-6610	Crickets and Mealworms	9.07
	0	20-220-112-53-5301-6612	Fishing Bait and Animal Food	26.18
	0	20-220-112-53-5301-6628	Fishing Weights	11.99
	0	20-220-202-52-5280-2259	Musical Camp T-Shirts	218.75
	0	20-220-202-52-5280-2266	Additional Scripts for Fall Playhouse	355.40
	0	20-220-202-53-5301-2205	Dance Program Supplies	78.78
	0	20-220-202-53-5301-2259	Musical Camp T-Shirts	275.41
	0	20-220-203-52-5280-3366	Event	879.58
	0	20-220-203-52-5280-3366	Sling Monthly	80.50
	0	20-220-203-53-5301-3366	Food for Camp Counselor's	55.33
	0	20-220-203-53-5301-3366	Jimmy Johns	134.19
	0	20-220-203-53-5301-3366	Kimmers Ice Cream	43.45
	0	20-220-203-53-5301-3366	Rosatis Pizza	150.44
	0	20-220-203-53-5301-3366	Supplies	70.23
	0	20-220-204-52-5280-4457	Evolution SC WU 2011B White Registration 17170433	719.33
	0	20-220-204-52-5280-4457	Evolution SC WU 2012G Academy Red Registration 16916389	1,003.95
	0	20-220-204-52-5280-4457	Evolution SC WU 2014G Academy Red Registration 17217797	1,003.95
	0	20-220-204-52-5280-4457	Evolution SC WU 2015B Academy Red Registration 17169925	926.33
	0	20-220-204-52-5280-4457	Evolution SC WU 2016G Academy Registration 16931468	822.83
	0	20-220-204-52-5280-4457	Evolution SC WU 2018B Red Registration 17170298	719.33
	0	20-220-204-52-5280-4457	Google Web Services for Wheaton United	141.43
	0	20-220-204-52-5280-4457	W U Fall Tournament 2016G U10 Select Registration 17960970	795.00
	0	20-220-204-52-5280-4457	W U Tournament Registration West Michigan Soccer	1,614.32
	0	20-220-204-52-5280-4457	WU Registrations for NISL US Club Travel Soccer League Passes	3,736.50
	0	20-220-204-52-5280-4457	WU Tournament Registration 2011B Girls U15 Octoberfest 2025	1,006.69
	0	20-220-204-53-5301-4454	Food for Referees	50.66
	0	20-220-204-53-5301-4454	Supplies for Referees	31.31
	0	20-220-207-52-5280-7704	Reptile Show	375.00
	0	20-220-207-52-5280-7705	Funway Field Trip	1,253.44
	0	20-220-207-52-5280-7746	School Readiness Center Training for Staff	60.00
	0	20-220-207-53-5301-7705	Back to School Supplies Refund	(68.73)
	0	20-220-207-53-5301-7705	Camp Supplies	72.68
	0	20-220-207-53-5301-7705	Ice Packs	32.99
	0	20-220-207-53-5301-7705	Pizza Party	660.13
	0	20-220-207-53-5301-7705	Plates	5.63
	0	20-220-207-53-5301-7705	Supplies	101.70
	0	20-220-207-53-5301-7729	Classroom Supplies	47.10
	0	20-220-207-53-5301-7729	Door Locks	12.99

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	20-220-207-53-5301-7732	Bulletin Board Items	26.71
	0	20-220-207-53-5301-7732	Classroom Supplies	162.02
	0	20-220-207-53-5301-7732	Sensory Boards	54.95
	0	20-220-207-53-5301-7738	Camp Supplies	25.90
	0	20-220-207-53-5301-7741	Classroom Supplies	27.33
	0	20-220-207-53-5301-7746	Bankers Box	32.00
	0	20-220-207-53-5301-7746	Bankers Boxes	20.11
	0	20-220-207-53-5301-7746	Blocks	30.84
	0	20-220-207-53-5301-7746	Canva Subscription	15.00
	0	20-220-207-53-5301-7746	Classroom Binders	24.90
	0	20-220-207-53-5301-7746	Classroom Bins	35.90
	0	20-220-207-53-5301-7746	Classroom Supplies	902.13
	0	20-220-207-53-5301-7746	File Box	34.99
	0	20-220-207-53-5301-7746	Halloween Crafts	133.42
	0	20-220-207-53-5301-7746	Posters for Preschool	18.46
	0	20-220-207-53-5301-7746	Scented Markers	9.79
	0	20-220-207-53-5301-7746	Tablecloth	23.10
	0	20-220-207-53-5301-7746	The Mailbox Website Subscription	49.95
	0	20-220-208-52-5280-8809	Lisa Lombardi Life Coaching Class	195.36
	0	20-220-208-52-5280-8880	Funway Field Trip	417.81
	0	20-220-208-53-5301-8880	Camp Supplies	16.28
	0	20-220-208-53-5301-8880	Pizza Party	81.98
	0	20-220-208-53-5301-8880	Plates	1.87
	0	20-220-208-53-5301-8880	Supplies	12.90
	0	20-220-208-53-5301-8880	Water Guns for Water Day	23.29
	0	20-220-208-53-5301-8884	Games and Craft	30.10
	0	20-220-209-52-5280-9920	Airbrush Tatoo	375.00
	0	20-220-209-52-5280-9920	Deposit for Halloween Happening Bounce House	519.59
	0	20-220-209-53-5301-9901	Supplies for Pizza with Santa	241.32
	0	20-220-209-53-5301-9916	Back to School Bash Supplies	198.61
	0	20-220-209-53-5301-9916	Refund for Back to School Bash Supplies	(191.62)
	0	20-220-304-52-5280-5501	Picnic in the Park	612.67
	0	20-220-304-52-5280-5522	City Cruises	128.10
	0	20-220-304-52-5280-5522	The Chicago Tour Company	2,715.68
	0	20-220-304-53-5301-5500	Canva Graphic Software	14.99
	0	20-220-304-53-5301-5500	CC Bulletin Board	31.75
	0	20-220-304-53-5301-5500	Namaste Cafe	12.45
	0	20-220-304-53-5301-5501	Picnic in the Park Tablecloths and Favors	109.47
	0	20-220-304-53-5301-5502	Holiday Music	132.49
	0	20-221-221-53-5330-0000	Cheer Poms	2,202.68
	0	20-221-221-53-5330-0000	Cheer Signs	323.95
	0	20-221-221-53-5330-0000	Cheerleading Apparel	1,926.78
	0	20-221-221-53-5330-0000	Tax Credit Refund	(140.78)
	0	20-221-222-53-5301-4458	Flag Football Belts	308.08
	0	20-221-222-53-5301-4458	Flag Football Supplies	34.19
	0	20-221-222-53-5301-4458	Helmet Decals	90.93
	0	20-221-222-53-5302-0000	Rams Football Lanyards	353.50
	0	20-222-231-53-5302-0000	5 Guys - Tech Lunch	53.96

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	20-222-231-53-5302-0000	Jersey Mikes - Tech Lunch	26.87
	0	20-222-231-53-5302-0000	Rosatis Pizza - Wheaton Pool Tech Lunch	17.79
	0	20-222-232-53-5302-0000	Chipotle Mex Grill - Online Staff Incentive Lunch	89.27
	0	20-222-232-53-5302-0000	Cooling Off Supplies for Life Guards	135.79
	0	20-222-232-53-5302-0000	Panera Bread - Manager Lunch	71.25
	0	20-222-232-53-5302-0000	Rosatis Pizza - Wheaton Birthday Pizza	446.56
	0	20-222-232-53-5302-0000	Supplies	545.62
	0	20-222-232-53-5302-0000	VSI Wheaton Park Dist Tech Test	0.25
	0	20-222-232-53-5302-0000	Zoom Monthly	16.99
	0	20-224-220-53-5302-0000	Gelocity Pens and Spiral Notebooks	25.27
	0	20-224-220-53-5302-0000	Kleenex and Space Heater	126.21
	0	20-224-220-53-5302-0000	Legal Pads and Paper Clips	25.04
	0	20-224-220-53-5302-0000	Post It Notes	11.34
	0	20-224-220-53-5302-0000	Rubber Bands	6.72
	0	20-224-220-53-5302-0000	Sharpie Permanent Markers	17.97
	0	20-224-220-53-5302-0000	White Paper Napkins	82.47
	0	20-350-302-42-4241-1925	Reindeer Run Registration Refund	39.89
	0	20-350-302-52-5211-0000	DirecTv 08/27/25-09/27/25	249.99
	0	20-350-302-53-5302-0000	July Promo Prizes	751.34
	0	20-350-302-53-5302-0000	Lifting Event Prize	45.00
	0	20-350-302-53-5302-0000	Paper Towels	37.85
	0	20-350-302-53-5302-0000	Pickleball Paddles	69.99
	0	20-350-302-53-5306-0000	Camera Stand	89.98
	0	20-350-302-53-5327-0000	Apple Music Subscription	10.99
	0	20-350-302-53-5327-0000	EZ Texting	56.65
	0	20-350-302-53-5327-0000	Sign Up Genius	9.99
	0	22-220-206-53-5301-6650	Bird Field Book	14.99
	0	22-350-415-54-5426-0000	Business Cards	52.97
	0	22-350-415-54-5426-0000	Kindful Quarterly Fee	800.00
	0	22-501-000-53-5302-0000	Kleenex	8.49
	0	22-501-000-53-5302-0000	Laminating Pouches	34.24
	0	22-501-000-53-5302-0000	Speakers	39.99
	0	22-501-000-53-5308-0000	Latch for Horse Gate	18.69
	0	22-501-000-53-5308-0000	Ratchet Strainer R with Quick-End for Wire Fencing Near Raptors	19.99
	0	22-501-000-53-5308-0000	Supplies to Fix Fencing	33.96
	0	22-501-000-53-5311-0000	Shop Vac Filters	9.99
	0	22-501-000-53-5312-0000	Bulbs and Light Fixtures	109.99
	0	22-501-000-53-5313-0000	Drill Bit	27.82
	0	22-501-000-53-5313-0000	Flooring for Station	20.97
	0	22-501-000-53-5313-0000	Lynx HVAC Unit	420.00
	0	22-501-000-53-5313-0000	Root Killer for Coyote Drain	36.99
	0	22-501-000-53-5313-0000	Supplies for Station	128.49
	0	22-501-000-53-5316-0000	Bleach	77.32
	0	22-501-000-53-5316-0000	Zoo Custodial Supplies	446.51
	0	22-501-000-53-5316-0000	Zoo Hand Sanitizer	101.97
	0	22-501-000-53-5316-0000	Zoo Toilet Paper	147.04
	0	22-501-000-53-5336-0000	Animal Bedding Supplies	138.36
	0	22-501-000-53-5336-0000	Blood Testing Rotors	491.70

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	22-501-000-53-5336-0000	Feather Duster	8.99
	0	22-501-000-53-5336-0000	Fly Repellent	108.40
	0	22-501-000-53-5336-0000	Mineral Oil	26.90
	0	22-501-000-53-5336-0000	Multi Vitamins and Clippers	95.98
	0	22-501-000-53-5336-0000	Oxygen for Anesthesia Equipment	83.98
	0	22-501-000-53-5336-0000	Porcupine Deterent	32.00
	0	22-501-000-53-5336-0000	Sand Substrate	20.68
	0	22-501-000-53-5339-0000	Animal Feed	82.21
	0	22-501-000-53-5339-0000	Cat Food	60.00
	0	22-501-000-53-5339-0000	Feeder Insects	97.08
	0	22-501-000-53-5339-0000	Frozen Quail	940.36
	0	22-501-000-53-5339-0000	Produce	220.68
	0	22-501-000-53-5349-0000	Pea Gravel	131.20
	0	22-501-000-53-5349-0000	Pea Gravel for Chickens	131.20
	0	22-501-000-54-5425-0000	Zoom Annual Renewal	159.90
	0	22-501-000-54-5432-0000	AZA Conference Hotel	1,474.62
	0	22-501-000-54-5432-0000	AZA Conference Registration	555.00
	0	40-000-000-57-5701-0000	Camera Box	192.86
	0	40-000-000-57-5701-0000	Graf Cameras	1,453.92
	0	40-000-000-57-5701-0000	Hurley Cameras	38.60
	0	40-000-000-57-5701-0000	Northside Cameras	6,893.82
	0	40-000-000-57-5701-0000	Northside Pole Cameras	265.42
	0	40-000-000-57-5701-0000	Stock	365.46
	0	40-000-000-57-5701-0000	WPD Cameras	779.90
	0	40-101-000-53-5302-0000	Stock	103.65
	0	40-101-000-53-5302-0000	Zoo Furnace Parts	103.17
	0	40-101-000-53-5338-0000	Memorial Bench Supplies	238.56
	0	40-101-000-53-5338-0000	Memorial Boulders	50.56
	0	40-101-000-53-5338-0000	Pedestrian Signs	58.70
	0	40-800-813-57-5701-0000	Hale Pavilion Project	619.36
	0	40-800-816-57-5701-0000	Hawthorne Junction Playground	288.96
	0	40-800-816-57-5701-0000	Hawthorne Junction Playground Installation	1,927.28
	0	60-000-000-14-1411-0000	Halfway House Food	299.94
	0	60-000-000-14-1412-0000	Liquor for Banquet Event	131.72
	0	60-000-000-14-1415-0000	Buns for Outing	103.21
	0	60-000-000-14-1415-0000	Burger Buns	47.88
	0	60-000-000-14-1415-0000	Food for Tasting	58.10
	0	60-000-000-14-1415-0000	Juice for Special Event	34.93
	0	60-000-000-52-5210-0000	Opentable Reservation	742.00
	0	60-000-000-52-5211-0000	DirecTv 08/21/25-09/20/25	364.99
	0	60-000-000-52-5211-0000	Pest Solutions	232.00
	0	60-000-000-52-5211-0000	Sirius XM Monthly Service	63.90
	0	60-000-000-52-5211-0000	Tripleseat Banquet Services	145.83
	0	60-000-000-53-5312-0000	Fuses for Fluke Meter	12.91
	0	60-000-000-53-5313-0000	Supplies	85.57
	0	60-000-000-53-5313-0000	Tracks for Brackets in Fridge	29.99
	0	60-000-000-53-5316-0000	Belt for Vacuum	13.40
	0	60-000-000-53-5316-0000	Glue and Caulk Gun for Stairs	31.99

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	60-000-000-53-5316-0000	RV Toilet Paper and Swiffer Sheets	93.90
	0	60-000-000-53-5316-0000	Supplies	58.70
	0	60-000-000-53-5316-0000	Trailer Chemicals	170.50
	0	60-000-000-54-5401-0000	Commissioner #1 NRPA Additional Airfare Seating Charge	10.03
	0	60-000-000-54-5401-0000	Commissioner #1 NRPA Airfare	174.28
	0	60-000-000-54-5401-0000	Commissioner #2 NRPA Additional Airfare Seating Charge	10.03
	0	60-000-000-54-5401-0000	Commissioner #2 NRPA Airfare	174.28
	0	60-000-000-54-5429-0000	Building Permit Fee	200.00
	0	60-000-000-54-5432-0000	Ex Asst NRPA Virtual Registration	121.66
	0	60-000-000-54-5432-0000	Ex Director NRPA Additional Airfare Seating Charge	10.03
	0	60-000-000-54-5432-0000	Ex Director NRPA Airfare	174.28
	0	60-000-000-54-5432-0000	NRPA Virtual Conference	730.00
	0	60-000-000-54-5432-0000	NRPA Virtual Conference Refund	(265.00)
	0	60-000-000-54-5434-0000	32 Bagged Lunches from Billy Bricks	144.34
	0	60-000-000-54-5434-0000	Egglectic Cafe	95.35
	0	60-000-000-54-5434-0000	Ex Director/Ex Asst/Marketing Director/Director of Parks &	36.91
	0	60-000-000-54-5434-0000	Morning Staff Meeting	41.34
	0	60-000-000-54-5434-0000	Rosatis Pizza	281.84
	0	60-000-000-54-5438-0000	Lunch Executive Director	9.84
	0	60-000-000-54-5441-0000	Cover Plate	90.00
	0	60-000-000-54-5441-0000	Cover Plate/Premium Test Lead Set	57.57
	0	60-000-000-54-5441-0000	Touchscreen Thermostat	2,750.00
	0	60-601-000-53-5315-0000	Airtags	74.99
	0	60-601-000-53-5315-0000	Airtags Case Holder	8.54
	0	60-611-000-52-5214-0000	Bank Deposit Bags	87.50
	0	60-611-911-53-5369-0000	Sunglasses Summer Fall 2025	770.00
	0	60-611-912-53-5342-0000	Golf Cart Keys	68.43
	0	60-612-000-52-5214-0000	Bank Deposit Bags	87.50
	0	60-612-000-52-5220-0000	Bulk CO2	553.97
	0	60-612-000-54-5441-0000	Audio in Banquet Halls	591.79
	0	60-612-000-54-5441-0000	Fuse Holders	116.87
	0	60-612-415-54-5426-0000	Business Cards	74.20
	0	60-612-415-54-5426-0000	CMS Text LLC	63.90
	0	60-612-415-54-5426-0000	Here Comes the Guide	170.00
	0	60-612-415-54-5426-0000	Marketing Materials for HR and AGC	3.00
	0	60-612-901-53-5390-0000	AV Equipment	102.73
	0	60-612-901-53-5390-0000	Banquet Glassware	479.06
	0	60-612-901-53-5390-0000	Dessert Tray Stand	27.98
	0	60-612-901-53-5390-0000	Dessert Trays	48.99
	0	60-612-901-53-5390-0000	Portillos Hot Dogs	1,739.22
	0	60-612-901-53-5390-0000	Pour Spouts for Bar	29.99
	0	60-612-901-53-5390-0000	Supplies	283.31
	0	60-612-901-53-5390-0000	Tea Light Candles/Cupcake Tray/Cube Storage Organizer Shelves	98.37
	0	60-612-901-53-5390-0000	Wedding Sign	53.63
	0	60-612-902-52-5225-0000	Trivia at AGC for Sept - Dec	1,236.00
	0	60-612-902-53-5388-0000	Peach Nectar	13.95
	0	60-612-902-53-5388-0000	Restaurant Glassware	586.93
	0	60-612-902-53-5388-0000	Supplies	5.98

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
UMB Bank N.A. 04121	0	70-000-000-52-5240-0000	Tax Refund on Adobe License	(908.00)
UMB Bank N.A. 04121 Total *				94,277.52
Univar Solutions USA Inc. 07250	252926	20-101-232-53-5335-0000	Rice Pool Chemicals	789.57
	253124	20-101-231-53-5335-0000	Northside Pool Chemicals	2,094.20
	253124	20-101-232-53-5335-0000	Rice Pool Chemicals	4,723.27
Univar Solutions USA Inc. 07250 Total *				7,607.04
V2 Productions LLC 06959	253125	10-000-416-52-5241-1907	Shakespeare in the Park - Sound Company	8,850.92
V2 Productions LLC 06959 Total *				8,850.92
Van Belleghem TMP288	168569	20-000-000-20-2025-0000	Rsv# 3925288 Refund	100.00
Van Belleghem TMP288 Total *				100.00
Vanguard Cleaning Systems of Chicago 07560	252927	20-101-220-52-5212-0000	Locker Room Janitorial Services September 2025	1,340.00
Vanguard Cleaning Systems of Chicago 07560 Total *				1,340.00
Van-Lang Enterprises 06687	252928	60-000-000-14-1415-0000	Inv# 325122 General Grocery	1,706.00
	252928	60-000-000-14-1415-0000	Inv# 325154 General Grocery	196.00
	252928	60-000-000-14-1415-0000	Inv# 325214 General Grocery	1,188.00
	252928	60-000-000-14-1415-0000	Inv# 325283 General Grocery	2,048.00
	253060	60-000-000-14-1415-0000	Inv# 325348 General Grocery	1,236.00
	253126	60-000-000-14-1415-0000	Inv# 325537 General Grocery	372.00
	253126	60-000-000-14-1415-0000	Inv# 325583 General Grocery	196.00
Van-Lang Enterprises 06687 Total *				6,942.00
Varsity Spirit Fashions & Supplies LLC 03743	252929	20-221-221-53-5330-0000	Cheerleading Shoes	110.45
	253127	20-221-221-53-5330-0000	Cheer Uniform	40.00
Varsity Spirit Fashions & Supplies LLC 03743 Total *				150.45
Vermont Systems Inc 01006	0	10-000-000-12-1226-0000	08/25 Merchant CC Processing Fees	431.66
	0	10-000-000-52-5239-0000	08/25 Merchant CC Processing Fees	24.15
	0	10-000-416-52-5239-1900	08/25 Merchant CC Processing Fees	20.95
	0	10-101-000-52-5239-0000	08/25 Merchant CC Processing Fees	98.07
	0	20-000-000-52-5239-0000	08/25 Merchant CC Processing Fees	10,356.12
	0	20-000-112-52-5239-0000	08/25 Merchant CC Processing Fees	112.45
	0	20-000-304-52-5239-0000	08/25 Merchant CC Processing Fees	356.12
	0	20-222-231-52-5239-0000	08/25 Merchant CC Processing Fees	146.05
	0	20-222-232-52-5239-0000	08/25 Merchant CC Processing Fees	1,661.65
	0	20-350-302-52-5239-0000	08/25 Merchant CC Processing Fees	370.97
	0	20-350-303-52-5239-0000	08/25 Merchant CC Processing Fees	137.68
	0	60-611-000-52-5239-0000	08/25 Merchant CC Processing Fees	13,687.49
	0	60-612-000-52-5239-0000	08/25 Merchant CC Processing Fees	15.26
	253128	70-000-000-53-5305-0000	MLC Replacement Receipt Printer	410.00
Vermont Systems Inc 01006 Total *				27,828.62
Vestis Group, Inc. 07463	252930	60-612-901-52-5222-0000	Inv# 6030444526 Banquet Linen	600.00
	252930	60-612-901-52-5222-0000	Inv# 6030446503 Banquet Linen	600.00
	252930	60-612-902-52-5222-0000	Inv# 6030444526 Restaurant Linen	169.73
	252930	60-612-902-52-5222-0000	Inv# 6030446503 Restaurant Linen	169.73
	252999	60-612-901-52-5222-0000	Inv# 6030448797 Banquet Linen	600.00
	252999	60-612-902-52-5222-0000	Inv# 6030448797 Restaurant Linen	169.73
	253129	60-612-901-52-5222-0000	Inv# 6030450903 Banquet Linen	600.00
	253129	60-612-902-52-5222-0000	Inv# 6030450903 Restaurant Linen	169.73
Vestis Group, Inc. 07463 Total *				3,078.92

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Village of Lisle 02505	253000	10-000-416-52-5241-1908	Fun Run 2025	488.70
	253130	20-000-000-52-5264-0000	Lucent Park 072425-082425	23.05
Village of Lisle 02505 Total *				511.75
Voyant Communications 06228	252931	10-000-000-52-5262-0000	Admin 090125-093025	67.60
	252931	10-101-000-52-5262-0000	Parks 090125-093025	207.83
	252931	10-418-000-52-5262-0000	HR 090125-093025	45.07
	252931	10-419-000-52-5262-0000	Finance 090125-093025	160.25
	252931	10-430-000-52-5262-0000	DCHM 090125-093025	30.05
	252931	20-000-000-52-5262-0000	Rec Dept 090125-093025	47.57
	252931	20-000-112-52-5262-0000	Lincoln Marsh 090125-093025	97.65
	252931	20-000-304-52-5262-0000	Mary Lubko Center 090125-093025	62.59
	252931	20-000-415-52-5262-0000	Marketing 090125-093025	67.61
	252931	20-101-000-52-5262-0000	CC Maintenance 090125-093025	15.02
	252931	20-220-000-52-5262-0000	Programs 090125-093025	87.64
	252931	20-220-203-52-5262-0000	Athletics 090125-093025	62.60
	252931	20-220-204-52-5262-0000	Leagues 090125-093025	76.37
	252931	20-222-231-52-5262-0000	Northside Pool 090125-093025	65.10
	252931	20-222-232-52-5262-0000	Rice Pool 090125-093025	87.64
	252931	20-224-220-52-5262-0000	Community Center 090125-093025	265.41
	252931	20-350-302-52-5262-0000	Parks Plus Fitness 090125-093025	107.67
	252931	20-350-303-52-5262-0000	Clocktower Commons 090125-093025	27.55
	252931	22-501-000-52-5262-0000	Cosley 090125-093025	232.87
	252931	40-101-000-52-5262-0000	Planning 090125-093025	45.07
	252931	60-000-000-52-5262-0000	Golf Admin 090125-093025	16.28
	252931	60-000-415-52-5262-0000	Marketing 090125-093025	72.61
	252931	60-601-000-52-5262-0000	Golf Maintenance 090125-093025	47.58
	252931	60-611-000-52-5262-0000	Golf 090125-093025	150.24
	252931	60-612-901-52-5262-0000	Banquet 090125-093025	167.77
	252931	60-612-902-52-5262-0000	Restaurant 090125-093025	160.25
	252931	60-613-000-52-5262-0000	Ski 090125-093025	15.02
	252931	70-000-000-52-5262-0000	IS&T 090125-093025	15.02
Voyant Communications 06228 Total *				2,503.93
W W Grainger Inc 00335	252932	20-101-220-53-5313-0000	CC Spa Pressure Gauge	121.50
	252932	20-101-220-53-5313-0000	CC Spa Supplies	127.39
	252932	20-101-220-53-5313-0000	CC Spa Timer	110.27
	253001	10-101-000-53-5311-0000	Irrigation Supplies	29.30
	253001	20-101-000-53-5349-0000	Ballfield Irrigation	1,801.80
	253001	20-101-220-53-5313-0000	CC Spa	428.86
	253061	20-101-232-53-5311-0000	Plumbing Supplies	197.95
	253061	60-612-000-54-5441-0000	Inv# 9630147537	129.60
W W Grainger Inc 00335 Total *				2,946.67
Warehouse Direct 01019	252933	10-000-856-53-5302-0000	Office Supplies	128.56
	252933	22-501-000-53-5302-0000	Backrest Mesh	24.69
	252933	22-501-000-53-5302-0000	Office Supplies	247.59
Warehouse Direct 01019 Total *				400.84
We Grow Dreams Inc. 07432	253131	40-800-813-57-5701-0000	Hale Barn	307.54
We Grow Dreams Inc. 07432 Total *				307.54
Wellspring Alliance Church TMP286	168570	20-000-000-20-2025-0000	Rsv# 3924338 Refund	100.00

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Wellspring Alliance Church TMP286 Total *				100.00
Westlake Hardware Inc 06308	253132	10-101-000-53-5302-0000	Fly Swatter	2.59
	253132	10-101-000-53-5314-0000	Bungee Cords	55.16
	253132	10-101-000-53-5314-0000	Cable Ties	61.94
	253132	10-101-000-53-5314-0000	Carpentry Supplies	55.54
	253132	10-101-000-53-5314-0000	Nails and Tape	19.58
	253132	10-101-000-53-5314-0000	Sign Supplies	63.56
	253132	10-101-000-53-5314-0000	Supplies	16.99
	253132	10-101-000-53-5315-0000	PSC 71110 Pool Pump 3	14.98
	253132	10-101-000-53-5315-0000	Supplies	19.77
	253132	10-101-000-53-5315-0000	Water Wagon Supplies	17.97
	253132	10-101-000-53-5345-0000	Screwdriver Set	27.99
	253132	10-101-000-53-5347-0000	Paint Supplies	27.98
	253132	20-000-112-53-5301-0000	Nature Play	35.94
	253132	20-101-220-53-5312-0000	Extension Cords	17.98
	253132	20-101-220-53-5313-0000	Caution Tape	23.58
	253132	20-101-220-53-5313-0000	Paint Supplies	26.87
	253132	20-101-220-53-5313-0000	Return of Paint Supply	(12.00)
	253132	20-101-220-53-5313-0000	Supplies	93.52
	253132	20-101-220-53-5313-0000	Tools	49.52
	253132	20-101-225-53-5316-0000	Cord for Vacuum	99.99
	253132	20-101-231-53-5313-0000	Flashlights	43.78
	253132	20-101-231-53-5345-0000	Sign Shop Supplies	49.47
	253132	20-101-231-53-5345-0000	Spiral Screw Extractor Set	15.99
	253132	20-101-232-53-5313-0000	Flashlights	43.78
	253132	20-101-232-53-5313-0000	Rust Remover	26.36
	253132	20-101-232-53-5313-0000	Supplies	23.98
	253132	20-101-232-53-5347-0000	Primer	13.99
	253132	20-221-222-53-5301-4458	Supplies for Football	107.55
	253132	60-000-000-53-5313-0000	Inv# 12613120	14.18
	253132	60-000-000-53-5316-0000	Inv# 12613061	36.95
Westlake Hardware Inc 06308 Total *				1,095.48
Wheaton Lions Club 00565	252934	10-000-000-54-5425-0000	Quarterly Dues	45.00
	252934	20-000-000-54-5425-0000	Quarterly Dues	45.00
	252934	60-000-000-54-5425-0000	Quarterly Dues	45.00
Wheaton Lions Club 00565 Total *				135.00
Wheaton Mulch Inc. 05050	252935	22-501-000-53-5349-0000	Mulch for the Zoo	128.00
	253002	40-800-813-57-5701-0000	Taylor Barn	164.00
	253133	40-800-822-53-5301-0000	LM Pit Toilet	300.00
Wheaton Mulch Inc. 05050 Total *				592.00
Wheaton Sanitary District 01043	253134	10-000-000-52-5264-0000	DC Hist Museum 080625-090425	20.54
	253134	10-000-000-52-5264-0000	Manchester Park 080625-090425	66.10
	253134	10-000-000-52-5264-0000	Northside Park 080625-090425	213.13
	253134	10-000-000-52-5264-0000	Prairie Path Park 080725-090525	57.93
	253134	10-000-000-52-5264-0000	Seven Gables Park 080725-090525	66.10
	253134	10-000-856-52-5264-0000	855 Prairie 080625-090425	49.76
	253134	10-101-000-52-5264-0000	Parks & Planning 080625-090425	66.10
	253134	10-430-000-52-5264-0000	DC Hist Museum 080625-090425	8.80

Vendor Name and #	Check #	GL Account Number	Description	Invoice Amounts
Wheaton Sanitary District 01043	253134	20-000-000-52-5264-0000	Boy Scout Cabin 080625-090425	13.00
	253134	20-000-000-52-5264-0000	Rathje Park 080725-090525	13.00
	253134	20-000-000-52-5264-0000	Toohey Park 080725-090525	17.51
	253134	20-000-112-52-5264-0000	Lincoln Marsh Fountain 081225-091225	25.06
	253134	20-000-304-52-5264-0000	Mary Lubko Center 080625-090425	25.25
	253134	20-220-225-52-5264-0000	Central Athletic Complex 080625-090425	41.59
	253134	20-220-225-52-5264-0000	Central Athletic Gym 080625-090425	45.67
	253134	20-220-225-52-5264-0000	Zamboni Storage 080625-090425	21.17
	253134	20-222-231-52-5264-0000	Northside Pool 080625-090425	3,456.86
	253134	20-350-303-52-5264-0000	Clocktower Commons 080625-090425	45.67
	253134	22-501-000-52-5264-0000	Bobcat Exhibit 080625-090425	49.76
	253134	22-501-000-52-5264-0000	Cosley Welcome Ctr 080625-090425	21.17
	253134	22-501-000-52-5264-0000	Cosley Zoo 080625-090425	332.33
	253134	60-000-000-52-5264-0000	AGC Clubhouse 080725-090525	635.48
	253134	60-000-000-52-5264-0000	AGC Maintenance Building 080725-090525	67.13
Wheaton Sanitary District 01043 Total *				5,359.11
Wight & Company 05284	253003	40-800-815-57-5701-0000	Graf Field Replacement Study	11,800.00
Wight & Company 05284 Total *				11,800.00
Williams Architects 02798	253062	40-800-846-57-5701-0000	CC Ray Morrill Renaming	1,578.23
	253062	40-800-846-57-5701-0000	Phase III Renovations	22,763.55
Williams Architects 02798 Total *				24,341.78
Wright TMP300	168592	20-000-000-20-2025-0000	Private Piano Refund	336.00
Wright TMP300 Total *				336.00
Wunder TMP295	168593	20-000-000-20-2025-0000	Totin Twos Refund	155.00
Wunder TMP295 Total *				155.00
Wyatts CO2 & Beer Line Cleaning 05138	252936	60-612-902-53-5388-0000	Inv# 39872 Nitro Tanks	70.00
	253135	60-612-902-53-5388-0000	Inv# 40925 NitroTanks	80.00
Wyatts CO2 & Beer Line Cleaning 05138 Total *				150.00
XEROX CORPORATION 07159	253063	20-000-415-52-5211-0000	Marketing 090725-100625	523.50
	253063	60-000-000-52-5211-0000	AGC Clubhouse 090725-100625	523.50
XEROX CORPORATION 07159 Total *				1,047.00
Yamaha Motor Finance Corporation U.S.A. 06640	253004	60-611-000-52-5211-0000	October 2025 Yamatrack GPS Lease Payment	7,882.60
Yamaha Motor Finance Corporation U.S.A. 06640 Total *				7,882.60
Yoshikawa 06522	253064	20-222-232-54-5422-0000	Mileage Reimbursement for August 2025	42.42
Yoshikawa 06522 Total *				42.42
Young's Grain Farms 01082	253005	22-501-000-53-5336-0000	168 Bales of Straw	714.00
Young's Grain Farms 01082 Total *				714.00
Zollinger, DVM 07186	253136	22-501-000-52-5210-0000	Vet Rounds	2,650.00
Zollinger, DVM 07186 Total *				2,650.00
Grand Total *				1,318,026.96



Wheaton Park District

Wheaton Park District Board of Commissioners Meeting Minutes Wednesday September 24, 2025 5:00 p.m. City of Wheaton Council Chambers 303 W. Wesley Street Wheaton, Illinois

CALL TO ORDER – President Vires called the meeting to order at 5:00 p.m. Commissioners Barrett, Frey, Kelly, Mee, Pecharich were present.

Commissioner Welker was absent

PRESENTATIONS

Lincoln Marsh Program Manager, Terra Johnson, gave a presentation on upcoming Recreation Department Programs & Events.

Johnson stated she was at the meeting representing the Recreation department to give the board a sneak peek at our fall lineup of programs and events.

Coming up is our annual **Halloween Happening**

- Friday, October 10 5:30-7:30P @ Ray Morrill Community Center
- We expect approximately 1,000 guests to attend and participate in games, activities and crafts, there will be a bounce house, food truck, touch a truck with over 15 trucks to visit and our, candyland trick or treat trail.
- We are able to host this event thanks to our park district staff who volunteer and approx. 60 volunteers from local high schools.

Songs of Vietnam will be hosted for free at the DuPage County Historical Museum

- 10/16 7-8P in the Museum Auditorium
- The History Singers will discuss music in support of, and in opposition to, the Vietnam War. This music was heard on the radio, at protest rallies, and in Vietnam where American soldiers accessed music as their own version of protest.

Lincoln Marsh is hosting a “not so spooky” **Spooky Geocache Hunt**

- 10/24 & 10/25
- Unique opportunity for families to explore Lincoln Marsh in the evening and hunt for pumpkins using GPS units

On Wednesday, November 5th from 5:30-7:30 at the Ray Morrill Community Center staff will be hosting a **Boys Night Out with Mom**

- This is a fun night out for boys ages 4-11 and their moms or other special lady in their life with pizza & reptile show.

On November 12 we host **Pages & Palettes: A Family Art Show and Children’s Book fair** at the Ray Morrill Community Center from 5:30-7P.

- The whole family can browse artwork created by Park District participants, purchase children's books and listen to singers from our performing arts program.

The Children's Playhouse present: **Disney's Lion King Jr.** this year the weekend of November 20-23rd at the Ray Morrill Community Center.

- This family-friendly performance celebrates the circle of life in the timeless story of courage, friendship and destiny.
- The production features 62 cast members and 2 backstage crew
- With approximately 1,200 tickets sold over 4 the performances it's a production you won't want to miss.

As the fall season wraps up, we shift into holiday mode with the Mary Lubko Center hosting several holiday events at the Ray Morrill Community Center for all ages.

The **Silvertones Chorus** will present It Feels like Christmas on December 6th at 2P and **Beyond Glee** will present Reflections of Christmas on December 7th at 3P.

- Over 500 patrons will enjoy the 50 singers that participate on those choirs. And last but not least, the **Holiday Gala** for those 18 and over at the Mary Lubko Center will be on December 11th from 12-2P.

- The event includes lunch and performance featuring Christmas Classics for 65 guests.

Commissioner Mee asked how many events are new, Johnson stated that there is a new production of the Lion King, but the others are older.

Commissioner Pecharich asked if other park districts provide these types of programs, Johnson stated that she believes many are unique to Wheaton. Executive Director Benard said that DuPage County is fortunate to have so many strong park districts that add to the residents' quality of life.

COMMUNITY INPUT

John Patterson 1849 Cherry Street, Wheaton, IL

Patterson was concerned with the changes to the Board General Practices Manual that limited public comment time.

CONSENT AGENDA

- Approval of the Disbursements totaling \$2,368,746.69 for the period beginning July 9, 2025, and ending August 12, 2025
- Approval of the Disbursements totaling \$2,252,230.51 for the period beginning August 12, 2025, and ending September 9, 2025
- Approval of Subcommittee Meeting Minutes July 2, 2025
- Approval of Closed Session Meeting Minutes July 2, 2025
- Approval of Subcommittee Meeting Minutes September 3, 2025
- Approval of Board Meeting Minutes July 16, 2025
- Approval of Amendments to the Board Meeting Schedule of the Wheaton Park District

Commissioner Mee moved to approve the consent agenda as presented.
Seconded by Commissioner Frey. No discussion

Motion passed by roll call vote.
Ayes: Barrett, Frey, Kelly, Mee, Pecharich, Vires
Nays: None
Abstain: None
Absent: Welker

UNFINISHED BUSINESS

None

NEW BUSINESS

1. Cream of Wheaton Payment to the City of Wheaton-

Commissioner Pecharich moved to approve payment to the City of Wheaton for special event support services for the Cream of Wheaton not to exceed \$33,658.58.
Seconded by Commissioner Barrett.

Commissioner Mee expressed gratitude for the support the park district receives from the City of Wheaton. President Vires noted that this payment is higher than last years. Benard stated that the fees for police services fluctuate depending on the rank of the officers that accept the extraordinary service assignments related to the Cream of Wheaton. The 2025 fees are also higher than the 2024 fees due to a rain out day in 2024.

Motion passed by roll call vote.
Ayes: Barrett, Frey, Kelly, Mee, Pecharich, Vires
Nays: None
Abstain: None
Absent: Welker

2. Wheaton Park District Policy Review and Update

Commissioner Mee moved to Approve Wheaton Park District Board of Commissioners General Practices & Polices. Seconded by Commissioner Frey.

Commissioner Kelly stated that he does not think the proposed changes are necessary. The Park Board President has the discretion to extend public comment time, if he/she deems it appropriate. President Vires stated that staff reviewed public comment times for other local government entities and that the proposed changes are in line with them. Vires suggested we add a statement to the policy that clarifies that the board president can increase public comment time at their discretion.

Commissioners Mee and Frey agreed to amend their motion and second to reflect the addition suggested by President Vires.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Kelly, Mee, Pecharich, Vires

Nays: None

Abstain: None

Absent: Welker

3. DuPage County Historical Museum Grant Funded Building Improvement Projects

Commissioner Frey moved to approve the Intergovernmental Agreement between the County of DuPage Illinois and the Wheaton Park District for DuPage County Historical Museum Doorways Project. Seconded by Commissioner Barrett.

Benard thanked DuPage County Board Member Grant Eckoff for this grant.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Kelly, Mee, Pecharich, Vires

Nays: None

Abstain: None

Absent: Welker

4. Cosley Zoo Staff and Overflow Parking Area Construction Project

Commissioner Pecharich moved to approve Change Order #7 & #9 resulting in a contract increase of \$10,044.02 with E.P. Doyle Construction. Seconded by Commissioner Mee. No discussion.

Motion passed by voice vote.

5. Cosley Zoo Education Pavilion & Duck Enclosure Project

Commissioner Barrett moved to approve Change Orders #8 & #9 resulting in a contract increase of \$3,363 with E.P. Doyle Construction. Seconded by Commissioner Frey

Commissioner Kelly said this is for undercuts, unsuitable soil. No further discussion. Motion passed by voice vote.

6. Briar Patch Park Batting Cage Project

Commissioner Mee moved to reject bids and allow staff to rebid. Seconded by Commissioner Pecharich

Commissioner Kelly asked who was paying for this. Benard said Briarcliffe Baseball is paying 100%. The public will be allowed to use this as well as Briarcliffe.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Kelly, Mee, Pecharich, Vires

Nays: None

Abstain: None

Absent: Welker

7. Arrowhead Golf Club Parking Lot Replacement Project Phase 1

Commissioner Barrett moved to approve the base bid and alternate bid from Chicagoland in the total amount of \$211,000 along with a 10% contingency of \$21,100. Seconded by Commissioner Mee.

Commissioner Kelly requested the details related to the cart path replacement portion of this project. He also verified that the replacement of Arrowhead's parking lot will take place over four years.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Kelly, Mee, Pecharich, Vires

Nays: None

Abstain: None

Absent: Welker

8. Northside Park Lagoon Settling Basin Engineering –

Commissioner Mee moved to approve the proposal from Burke LLC in the amount not to exceed \$38,000 for the engineering and permitting related to Northside Park Pond Dredging. Seconded by Commissioner Barrett.

Commissioner Mee asked when the last time was that the settling basin was dredged. Benard stated that the settling basin was created 12 years ago.

Motion passed by roll call vote.

Ayes: Barrett, Frey, Kelly, Mee, Pecharich, Vires

Nays: None

Abstain: None

Absent: Welker

REPORTS FROM STAFF

Benard Reported:

- Overflow Parking Area: Work will conclude mid-October.
- Hale Family Pavilion: Most punch list items will be completed next week, with a few remaining due to material delays. Commissioner Pecharich asked about the Hale Family Pavilion usage. Benard responded that the pavilion will be used primarily during the daytime, with occasional special events. Several events are already scheduled in October and November.

Commissioner Pecharich Comments:

- Golf: Arrowhead had the highest number of rounds in 20 years.
- Soccer: Noted an increase in in-house and travel participation. With growing numbers, there's a concern about having enough practice spaces.
 - Director of Athletics Lewandowski has been creative using school facilities.
 - The number of Wheaton United teams will not increase.

Commissioner Mee Comments:

- Arrowhead golf course has received numerous accolades.
- Positive feedback on banquets and restaurant operations.
- Pools showed an increase in both attendance and revenue in 2025.
- Summer concert series saw strong attendance.
- Kudos to staff, police, and CERT for excellent execution. Benard added congratulations to Director of Marketing Wilhelmi and the parks staff for their outstanding work.

Commissioner Kelly Comments:

- The 2023 zoo annual report retail revenue figure appears to be a typo. Requested correction before website publication.
- Cosley Zoo Christmas Tree Sales: Down last year. He asked what happened to the surplus trees. Director of Cosley Zoo Bockheim said the Surplus trees are sometimes used in animal exhibits but are usually mulched.

Commissioner Pecharich:

- Commented that she was impressed with the zoo annual report.

BOARD SUBCOMMITTEE REPORTS / DISCUSSION**ADJOURNMENT**

At 5:35 p.m., Commissioner Mee moved to adjourn the meeting. Commissioner Barrett seconded. Motion passed by voice vote.

TO: Board of Commissioners
FROM: Steve Hinchee, Superintendent of Planning
THROUGH: Michael Benard, Executive Director
RE: 2025 Ray Morrill Community Center Building Automation System Project
DATE: October 8, 2025



SUMMARY:

The Community Center is upgrading its cooling and heating systems to improve temperature control and enhance energy efficiency. Automated controls will allow staff to monitor the system remotely and identify issues quickly.

Staff sent out bid specifications to 10 companies on August 13th, 2025. The bids were opened on September 24th, 2025, and the results are as follows:

Contractor	Base Bid Total
Precision Control Systems	\$135,500
Air Comfort, LLC	\$228,000

Berg reviewed the scope with the low bidder and provided a recommendation. Reference checks were also favorable.

The cooling system is scheduled to be completed May 15th, 2026 and the heating system is scheduled to be completed November 13th, 2026.

PREVIOUS COMMITTEE/BOARD ACTION:

Berg presented a report of the HVAC systems at the December 4, 2024 subcommittee meeting.

REVENUE OR FUNDING IMPLICATIONS:

Account: 40-800-846-57-5701-0000	Community Center – HVAV Improvements	Budget: 550,000 (2025) 1,300,000 (2026)
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STAKEHOLDER PROCESS:

Staff was consulted during the design process.

LEGAL REVIEW:

Contract documents were provided by our legal counsel.

ATTACHMENTS:

Berg recommendation letter

ALTERNATIVES:

N/A

RECOMMENDATION:

It is recommended that the Wheaton Park District Board of Commissioner's approve the base bid from Precision Control Systems in the amount of \$135,500 plus a 10% contingency.



mechanical 801 West Wise Road, Schaumburg, IL 60193
electrical 847-352-4500 Tel
plumbing 847-352-4815 Fax
fire protection www.berg-eng.com

Celebrating Over 50 Years

Brian M. Berg, Jr., P.E., LEED® A.P.
Charles A. Easley, AIA
Mark J. Goedjen, P.E.
Matthew C. Frisch, P.E.
David A. Short, LEED® A.P.

September 25, 2025

Mr. Steve Hinchee, Superintendent of Planning
Wheaton Park District
1000 Manchester Rd.
Wheaton, IL 60187

Re: Wheaton Park District
Community Center
1777 S. Blanchard Street
Wheaton, IL 60189
Building Automation System
BEC 5202

Dear Mr. Hinchee:

Bids received for the above project on September 24, 2025 show Precision Control Systems of Chicago as the lowest bidder of the two companies submitting bids. Berg Engineering Consultants, Ltd. recommends the Wheaton Park District accept Precision Control Systems of Chicago bid for the above work. This recommendation is based on the following:

1. Lowest bid at \$135,500.00.
2. Has contracted for work and has experience with projects of similar scope.
3. Upon Wheaton Park Districts and Berg Engineering Consultants, Ltd. review of the bid documents with Precision Control Systems of Chicago they expressed an understanding of the work to be provided.

Very truly yours,
Berg Engineering Consultants, Ltd.

A handwritten signature in black ink, appearing to read 'Mark J. Goedjen'.

Mark J. Goedjen, P.E.
Principal
MJG/mjg

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TO: Board of Commissioners

FROM: Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Ray Morrill Community Center- Full Size Lockers- Supplemental Information

DATE: October 15, 2025

SUMMARY:

During construction of the locker rooms the it was discovered that there was an error (locker not as deep as plans called for) in the lockers provided by the contractor. Given the delays experienced in obtaining the lockers a decision was made to install what was provided in exchange for additional work and a deduct of \$7,500, which were described in a revised change order #6 that was approved at the November 20, 2024 board meeting. Additionally, Stuckey agreed to provide tile on the walls above the lockers at no cost, which was at valued at \$14,254.38.

Staff investigated the depth of lockers at other facilities and found that they were 20-½ inches deep and 35-½ inches tall compared to the current PPF locker which is only 13 inches deep and 28-¾ inches tall.

PREVIOUS COMMITTEE/BOARD ACTION:

Change order #6 in the amount of \$7,500 deduct was approved at the November 20, 2024 board meeting.

REVENUE OR FUNDING IMPLICATIONS:

This was not specifically budgeted in FY 2025, however funds are available in the account for this facility.

40-800-846-57-5701-0000	\$3,026,989	As of the date of this memo
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STAKEHOLDER PROCESS:

Feedback was received from PPF members.
Staff was involved in discussions concerning the solution.

LEGAL REVIEW:

N/A

ATTACHMENTS:

Comparison with other facilities
Staff along with board member Kelly and legal counsel were involved in discussions concerning the solution presented in change order #6

ALTERNATIVES:

A less expensive locker could be placed in the hallway on the lower level. Staff is investigating pricing.

RECOMMENDATION:

Staff recommends the Wheaton Park District Board of Commissioners accept quote from Prestige Distribution, Inc. in the amount of \$35,890 to replace the lockers.

Comparison with Lockers at Other Facilities

PPF Existing Lockers
13.75W x 13D x 28.75 interior measurements



Lifetime Fitness
12.5W x 20.5D x 35.5T interior



Wheaton Sports Center

TO: Board of Commissioners

FROM: Rob Sperl, Director of Parks and Planning
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Community Center Phase 2 Interiors – Change Order #6

DATE: November 20, 2024

SUMMARY:

Work on the Community Center phase 2 interiors is substantially complete. As a result of negotiations, several of the previous change orders that were approved in October have been reduced to no charge and a credit has been provided for an error in the lockers. This is the final change order to close out the contract.

		Org. CO #6	Rev. CO #6
CR30	Spa deck structural repairs	\$1,772.10	\$0.00
CR32	Bucket switch credit	\$(3,750.00)	\$0.00
CR33	Steam rooms door seal	\$1,327.20	\$0.00
CR34	Additional grab bars and coat hooks	\$4,894.12	\$0.00
CR35	Deduct for change in locker sizing	N/A	\$(7,500.00)
	Total Change	\$4,243.42	\$(7,500.00)

PREVIOUS COMMITTEE/BOARD ACTION:

The original contract with Stuckey Construction was approved at the August 14, 2023 board meeting, along with a 10% contingency for this project. Change orders 1 to 5 were approved as noted below.

REVENUE OR FUNDING IMPLICATIONS:

The original contract	\$3,945,000.00	Approved August 14, 2023
Change Order #1	\$12,003.56	Approved November 29, 2023
Change Order #2	\$30,843.89	Approved January 17, 2024
Change Order #3	\$(68,112.52)	Approved March 20, 2024
Change Order #4	\$30,366.11	Approved April 17, 2024
Change Order #5	\$7,278.55	Approved May 15, 2024
Change Order #6 revised	\$(7,500.00)	Current Recommendation
Total	\$3,945,687.47	\$393,812.53 contingency remaining

STAKEHOLDER PROCESS:

Our architect reviewed these changes and recommended approving them. Community Center staff continues to be involved throughout the construction process.

LEGAL REVIEW:

N/A

ATTACHMENTS:

Attorney memo

Williams recommendation letter

Stuckey quotes

ALTERNATIVES:

N/A

RECOMMENDATION:

Staff recommends Change Order #6 in the amount of \$4,234.42 approved at October 23, 2024 Board meeting be rescinded.

Staff recommends the Wheaton Park District Board of Commissioners approve a revised Change Order #6 in the amount of a \$(7,500) credit with Stuckey Construction.

30 October 2024

Steve Hinchee, Supt. of Planning
Wheaton Park District
102 East Wesley Street
Wheaton, IL 60187

Re: Community Center Remodeling Phase 2
Project No. 2023-023
Change Order #6

Dear Steve,

We have reviewed the proposed Change Orders prepared by Stuckey Construction Company for the subject project as indicated in the Statement of the Issue dated 6 November 2024 prepared by yourself and Rob Sperl. All of the proposed changes became necessary due to unforeseen conditions or minor additions to the project scope adding value to the project. The proposed changes have been reviewed against contract document requirements and appear to be justified, with the change order amounts appropriately documented with supporting backup as required. Additionally, the values of the Change Orders were negotiated with Stuckey Construction Company to reflect that Substantial Completion for the Locker Rooms was achieved later than the date stipulated in the Contract.

We support staff's recommendation to approve these changes and process a change order to Stuckey Construction Company as a deduct to the Contract of \$7,500.00.

Cordially,



Scott Morlock, AIA, NCARB, LEED AP
Associate Principal

cc: Tom Poulos - Williams Architects





2020 N. Lewis Ave.
Waukegan, IL 60087
Ph : (847)336-8575

Change Request

To: Scott Morlock
Williams Architects
500 Park Boulevard
Suite 800
Itasca, IL 60143
Ph: 630-221-1212 Fax: 630-221-1220

Number: 35
Date: 10/25/24
Job: 23-067 Wheaton PD Comm Ph 2 Remodel
Phone:

Description: Change in locker sizing

We are pleased to offer the following specifications and pricing to make the following changes:

Prestige: Deduct for change in locker sizing Deduct \$<7,500>

Description	Labor	Material	Equipment	Subcontract	Other	Price
Toilet Part. Metal				\$-7,500.00		\$-7,500.00
					Subtotal:	\$-7,500.00
					Total:	\$-7,500.00
If you have any questions, please contact me at .						

Submitted by: Brian Andrews

Approved by: _____
Date: _____



TO: Board of Commissioners

FROM: Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Ray Morrill Community Center- Full Size Lockers

DATE: October 8, 2025

SUMMARY:

Following the opening of the new locker rooms at the Ray Morrill Community Center, staff received feedback that the lockers were not large enough to accommodate the needs of some patrons. Therefore staff engaged the subcontractor who installed the original locker to switch out a limited number of lockers in the men's and women's locker rooms to be full size. The existing lockers will be relocated to the downstairs hallway just outside of Parks Plus Fitness. Prestige Distribution, Inc. provided a quote for this work in the amount of \$35,890.

PREVIOUS COMMITTEE/BOARD ACTION:

N/A

REVENUE OR FUNDING IMPLICATIONS:

This was not specifically budgeted in FY 2025, however funds are available in the account for this facility.

40-800-846-57-5701-0000	\$3,026,989	As of the date of this memo
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STAKEHOLDER PROCESS:

Feedback was received from PPF members.
Staff was involved in discussions concerning the solution.

LEGAL REVIEW:

N/A

ATTACHMENTS:

Prestige Distribution, Inc. quote

ALTERNATIVES:

N/A

RECOMMENDATION:

Staff recommends the Wheaton Park District Board of Commissioners accept quote from Prestige Distribution, Inc. in the amount of \$35,890 to replace the lockers.



3165 Commercial Ave. | Northbrook, IL 60062
P: 847-480-7667 | F: 847-480-7668

QUOTE

Date	Quote#
09/25/2025	032469R1318150-01

Sold To : Wheaton Park District
Mark Wagner
1777 S Blanchard
Wheaton, Illinois 60187

Phone :
Email : mwagner@wheatonparks.org

Ship To : Wheaton Park District Lockers
Mark Wagner
1777 S Blanchard
Wheaton, Illinois 60187

Phone :
Email : mwagner@wheatonparks.org

Job Name : Wheaton Park District Lockers

Terms	Rep	P.O.Number	Ship Via
	SRG srg@prestigedistribution.com		

Qty	Manufacturer	No.	Description
			Lockers (Furnished and Installed)
20	Ideal	L-IDEAL-PLAM	Plastic Laminate Locker
			**10 Imperial 2000 Model N Double Tier 15x18x60
			**10 Imperial 2000 Model N Double Tier 15x12x60
			**Double End Panel
			**Sloped Top
			**4" Base
			**Lockers Include 3/4" Walnut Shaker Reccessed Panel
			**Includes sloped tops and bases for relocated lockers, relocated by others
			Installation - Locker - Phenolic

Materials : \$31,440.00

Installation : \$4,200.00

Materials : \$31,440.00

Sales Tax : \$0.00

Installations : \$4,200.00

Freight : \$250.00

Total \$35,890.00

Approved Signature

Date

PO#

**** Please consider TERMS and CONDITIONS that are attached at the conclusion of this proposal ****

Terms and Conditions :

1. This contract shall be construed in accordance with and shall be governed by the laws of the State of Illinois including the Contractor Prompt Payment Act (815 ILCS 603), Uniform Commercial Code (810 ILCS 5/).
2. Pricing is guaranteed for orders placed Within 90 days and delivery prior to 365 days from the original quote date.
3. Unless terms have been agreed upon between Buyer and Seller, and Buyer has been extended credit from Seller's credit department, no material will be released or delivered until full payment is received.
4. This proposal is made in accordance with the provisions appearing on the face hereof, but only in accordance with these Terms and Conditions. All contrary or additional terms appearing in any acknowledgment or response hereto are rejected. In the event this proposal is referred to or in any way becomes a part of the contract between the parties, the provisions of this proposal including but not limited to these Terms and Conditions shall have priority over any conflicting provisions of any other document. No term in any form used by Buyer shall be binding upon Seller unless Seller has consented in writing thereto. No waiver of any default shall be deemed a waiver of any subsequent default.
5. If architectural plans and specifications were provided for the use of deriving the scope of work for the project, this proposal is based on the sheet numbers of the architectural plans and drawings and the sections of specifications and addenda specifically set forth above as of their dates set forth above. No other sheets, drawings, architectural plans, or sections are applicable to this proposal. The provisions of the plans and specifications, contract documents and all other provisions of the agreement between the Buyer and his customer, or any document referenced or referred to in any way in any document which constitutes a part of the contract between the parties shall only be binding upon Seller to the extent they describe the physical characteristics of the material to be furnished and conform to shop drawings approved by the person who, under the contract documents, is to approve same. The description of materials contained in approved shop drawings shall be final and binding upon the parties.
6. No interpretation of the plans, specifications and shop drawings shall be valid and binding unless consistent with this proposal. Seller shall not be responsible for the compliance of the plans, specifications, and shop drawings with applicable laws and ordinances.
7. Reasonable payment provisions. Seller is not be responsible for the credit worthiness of the Buyer's client. The Buyer shall be responsible and ensure that monies are available to pay for Seller's work. Retention provisions and timely payments must be reasonable and not beyond Prompt Payment Statutes in acted in the location of the work. Seller reserves the right to suspend or cancel any shipment or cancel the contract if Seller, in good faith, determines at any time that Buyer's or Buyer's client credit is unsatisfactory to Seller.
8. Buyer shall not be authorized to pay any obligation or claims against Seller without Seller's written consent or unless otherwise authorized by judicial authority.
9. Seller shall only be required to furnish materials, which are explicitly described in this proposal.
10. Ten percent of the total bid price represents charges for preparing shop drawings, schedules, and other documents so that the material delivered for each opening is consistent with the plans and specifications.
11. To the extent practical any-and-all Change order work must be in writing, no extra work unless signed and agreed in advance in writing.
12. Claims to Seller for additional costs, extensions of time, damages for delay and other causes may be submitted within two days after the occurrence, giving rise to such claim. In the event Seller is requested by buyer to install any of the goods outlined in this proposal, such labor is incidental to the supply of the goods and being provided as an accommodation and at the request of the buyer and should not be construed as establishing an arrangement not at variance to the above referenced 810 ILCS 5/.
13. In the event the project is delayed beyond Seller's control we should receive a change order adjusting the contract time of performance. If there shall be any alteration in the schedule of deliveries so as to increase Seller's costs, Seller shall be entitled to compensation, therefore. Additional costs may include but not be limited to warehousing costs of material and union overtime pay for labor for work performed outside of normal business hours.
14. In the event there is defective work incurred as a result of Seller's performance, Seller should be given reasonable notice to correct any deficiencies. We shall not accept back-charges unless agreed by us in advance.
15. All deliveries of furnished only material will be F.O.B. jobsite during normal business hours. Unloading of materials at the jobsite will be done by others. All material shall be satisfactory and shall be accepted and not rejected if its physical character and characteristics conform to approved shop drawings. If damage is not confirmed within two (2) days of delivery, the replacement of material will follow the guidelines for manufacturer of the damaged item.

Men's Locker Room

Sketch Layout

TOWEL DROP
BY OTHER

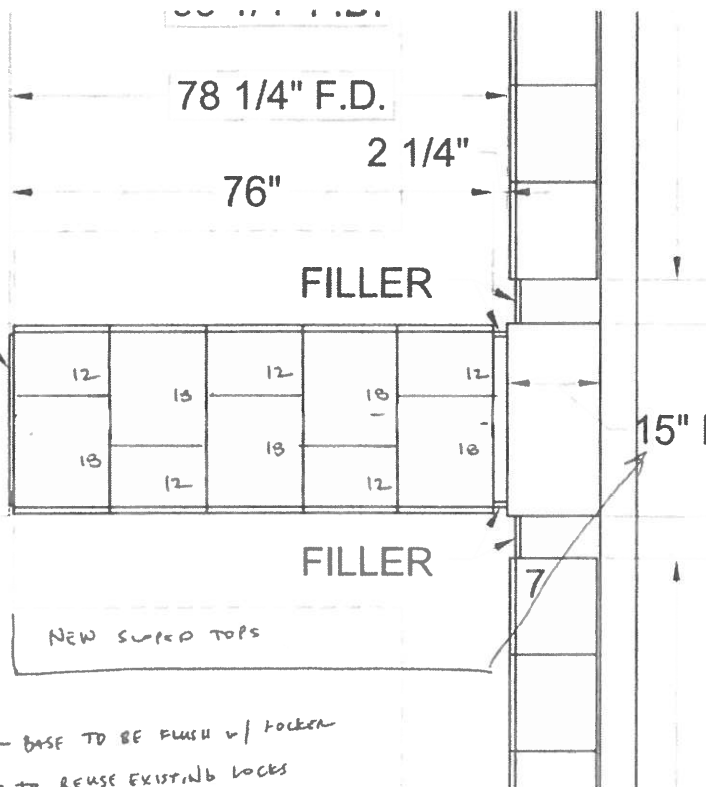
DEP

30-1/4"
Side Panel

MENS

(5) 12" DEEP
(5) 18" DEEP

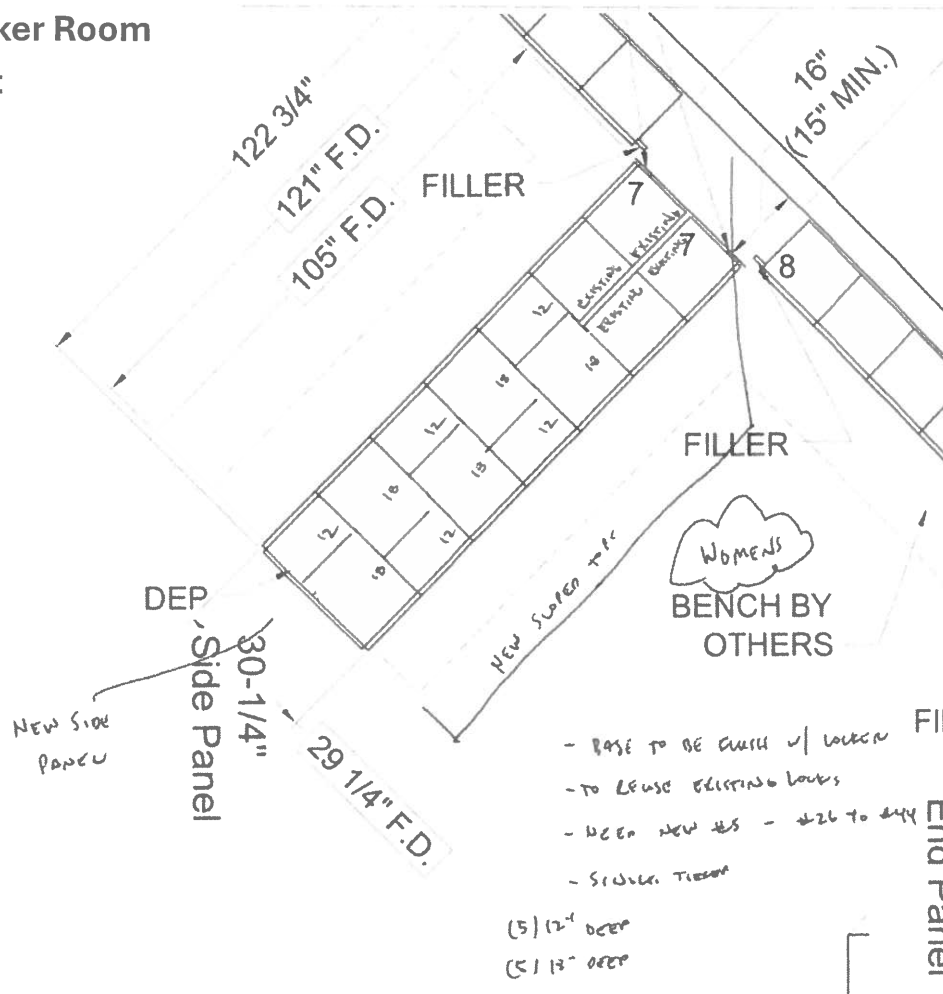
NEW SIDE
PANEL



- BASE TO BE FLUSH w/ LOCKER
- TO REUSE EXISTING LOCKS
- NEED NEW #S #25 TO #44
- SINGLE TIER

Women's Locker Room

Sketch Layout



- BASE TO BE FLUSH w/ LOCKER
- TO REUSE EXISTING LOCKS
- NEED NEW #S - #26 TO #44
- SINGLE TIER

(5) 12" DEEP
(5) 18" DEEP

**WHEATON PARK DISTRICT
RESOLUTION 2025-04**

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

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

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

AYES:

NAYS:

ABSENT:

Passed this 15th day of October, 2025.

President, Board of Park Commissioners

Attested and Filed this ____ day of _____, 2025.

Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
)
) SS
COUNTY OF DUPAGE)

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

I do further certify that as such official, I have care and custody of all official records of the Board of Park Commissioners of said WHEATON PARK DISTRICT, and I do further certify that the annexed and foregoing Ordinance is a true and correct copy of an Ordinance entitled, “**A RESOLUTION NO. 2025-04 Authorizing the Estimate of Annual Aggregate Levy in Compliance with the Truth in Taxation Law,**” adopted and passed by the Board of Commissioners of the Wheaton Park District on the 15th of October, 2025. The vote to adopt the aforesaid Resolution was as follows:

AYES: _____ NAYS: _____ ABSENT: _____

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

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

CERTIFICATE OF PRESIDING OFFICER

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

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

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

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

President, Board of Park Commissioners

MEMORANDUM

To: Wheaton Park District Board of Commissioners

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

Date: October 15, 2025

Re: 2025 Resolution Authorizing the Estimate of Annual Aggregate Levy

Introduction

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

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

Draft Calculation of Levy

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

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

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

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

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

WHEATON PARK DISTRICT TAX LEVY WORKSHEET 2025 Tax Levy (rec'd in subsequent year)							
Fund #	TAX FUND	Statutory Rate Limit (If applicable)	(A) 2024 Limited Figures (DuPage)	(B) 2025 Proposed Levy (A)+(C)	(C) Increase (Decrease)	% Increase/ Decrease (C)/(A)	Extended Tax Rate (B)/EAV (B)/EAV
10	General	0.3500	5,122,958	5,306,478	183,520	3.6%	0.1715
20	Recreation	0.3700	5,073,461	5,256,981	183,520	3.6%	0.1699
22	Cosley Zoo	0.0700	1,274,552	1,314,552	40,000	3.1%	0.0425
24	Audit	0.0050	37,123	35,825	(1,298)	-3.5%	0.0012
23	Insurance Liability	None	829,078	750,640	(78,438)	-9.5%	0.0243
26	Retirement-IMRF	None	504,253	575,529	71,276	14.1%	0.0186
25	Retirement-Social Security	None	689,867	807,967	118,100	17.1%	0.0261
	Aggregate Extension		13,531,291	14,047,971	516,680	3.7%	0.4541
	Aggregate Refunds	None	55,684	0	0	0.0%	-
21	SRA	0.0400	476,410	610,000	133,590	28.0%	0.0197
30	Bond & Interest-Limited	None	631,150	628,300	(2,850)	-0.5%	0.0203
30	Annual Bonds-Limited						
	Estimated	None	2,210,759	2,296,023	85,264	3.9%	0.0742
			16,905,295	17,582,295	732,684	4.3%	0.5683
2025 LIMITING RATE				0.4541			
Numerator				Denominator			
Prior Year Levy				Estimated EAV for LY 2024			
CPI % Increase (Decrease)				Prior Year New Constr. w/ change of			
Levy				Valuation			
13,531,291				3,093,573,622			
2.9%				200.0% (27,510,777)			
13,923,698				3,066,062,845			

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

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

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

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

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

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

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

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

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

2022 Levy as proposed by staff

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

Final Levy approved by Park Board

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

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

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

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

2023 Levy as proposed by staff

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

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

Final Levy approved by Park Board

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

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

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

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

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

2024 Levy as proposed by staff

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

Final Levy approved by Park Board

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

Future Tax Picture

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

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

Limiting Rate Calculation:

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

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

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

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

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

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

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

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

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

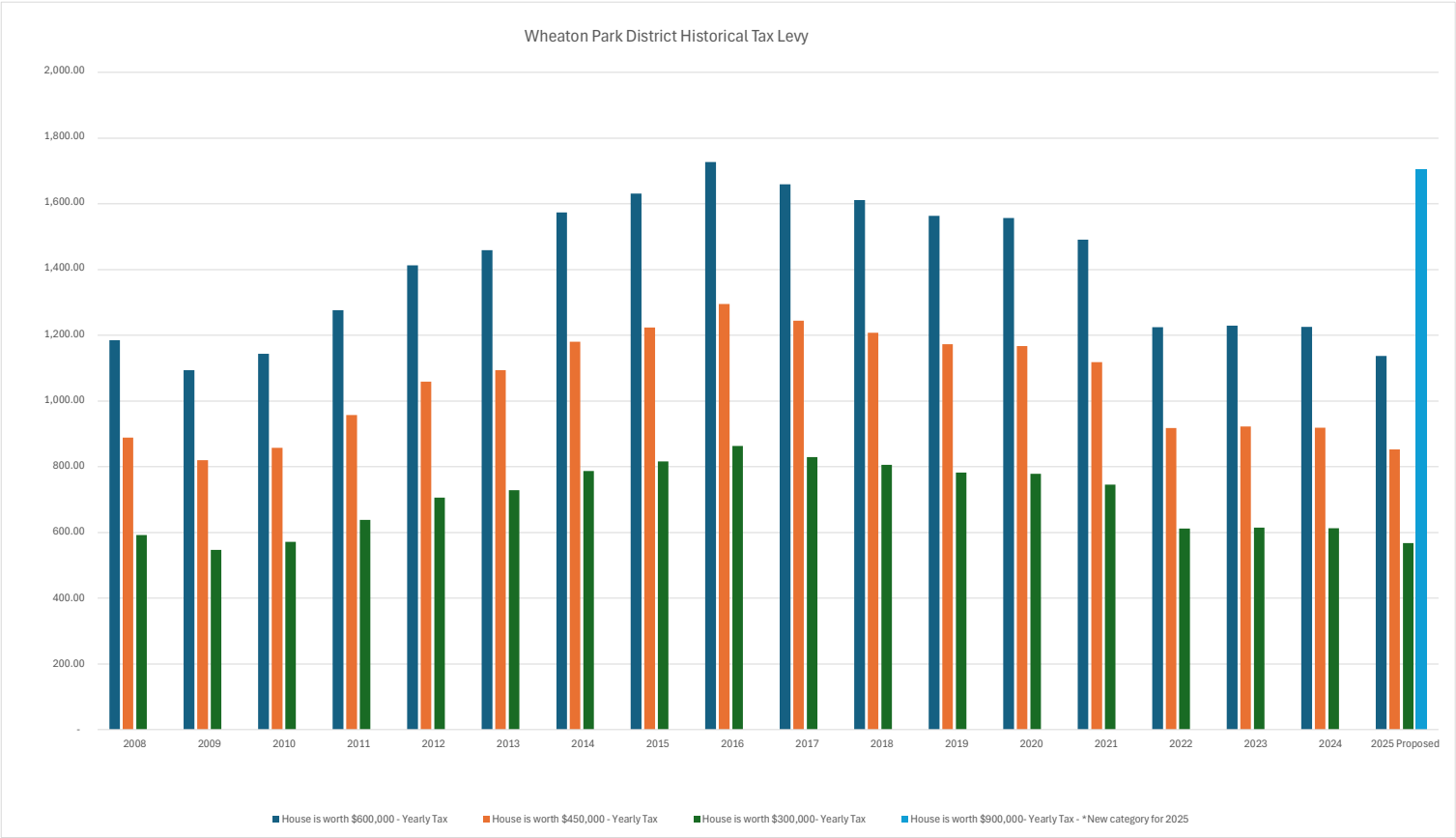
	% of Total Aggregate Levy	2024 Levy as Proposed by Staff	2024 Final Levy Approved by Park Board	Dollars not collected per Levy
Summary	38%	\$5,158,001	\$5,131,241	\$20,286
Recreation	38%	\$5,103,958	\$5,077,198	\$20,073
Cosley Zoo	9%	\$1,274,287	\$1,274,287	\$5,038
Audit	0%	\$34,354	\$34,354	\$136
Insurance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

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

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

Wheaton Park District Historical Tax Levy

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



Recommendation

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

Wheaton Park District 2025 Proposed Property Tax Levy

A homeowner
whose



For the Yr. Monthly Daily

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

Levy Rate History

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

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

Levy \$ History

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

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

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

CPI History

CPI Increase History for Tax Levy

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

EAV History

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

% Increase(Decrease)

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

Average % Increase(Decrease) in EAV Year by Year

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

Composition of EAV

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

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

New Construction History

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

Limiting Rate

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2025

Includes TIF Changes

NUMERATOR CALCULATION:

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

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

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

NUMERATOR --> 13,923,698

DENOMINATOR CALCULATION:

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

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

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

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

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

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2025 Tax Levy (rec'd in subsequent year)

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

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

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2026 Tax Levy (rec'd in subsequent year)

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

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

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2027 Tax Levy (rec'd in subsequent year)

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

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

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2028 Tax Levy (rec'd in subsequent year)

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

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

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2029 Tax Levy (rec'd in subsequent year)

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

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

Liability

LIABILITY INSURANCE FUND LEVY (Fund #23)

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

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

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

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

EXPENDITURE BREAKDOWN

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

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

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

Audit

AUDIT FUND LEVY (Fund #24)

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

10-Sep-25	<u>(Budgeted)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>	<u>(Estimated)</u>
Fund Balance, Beginning of Year	28,987	31,154	22,500	24,895	24,232	24,956
Anticipated Revenue	37,437	36,146	51,985	47,602	50,436	51,949
Cash & Revenues	66,424	67,300	74,485	72,497	74,668	76,905
Less: Expenditures	35,270	44,800	49,590	48,265	49,712	51,204
Est. Fund Balance, End of Year	31,154	22,500	24,895	24,232	24,956	25,701
Fund Balance Goal (50% of budget)	17,635	22,400	24,795	24,132	24,856	25,602
Excess (Deficit) of Fund Balance Goal	13,519	100	100	100	100	100

REVENUE BREAKDOWN

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

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

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

FICA

FICA FUND LEVY (Fund #25)

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

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

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

	2025	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	779,377	836,055	857,785	876,803	885,571	894,427
Estimated expenditures	779,377	836,055	857,785	876,803	885,571	894,427

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

IMRF

IMRF FUND LEVY (Fund #26)

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

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

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

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

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

TO: Board of Commissioners

FROM: Mike Benard, Executive Director

RE: Wage Growth US/Illinois/Metro
Tax Levy & CPI History

DATE: October 8, 2025



Summary

The attached information was requested by President Vires. This information is provided to assist you in your discussions on the Estimate of Annual Aggregate Tax Levy.

Included in this packet, you will find data related to Wage Growth in the U.S. and Illinois Metro areas, along with the following additional materials:

- Wage Growth US/Illinois/Metro
- Comparison of Tax Rate Rankings for DuPage County Park Districts from 2013-2024
- Wheaton Park District Ten-Year Rate History
- Wheaton Park District Ten-Year Levy \$ History
- CPI Ten-Year History

Should you have any questions or need further clarification, please don't hesitate to reach out.

TO: Board of Commissioners
FROM: Mike Benard, Executive Director
CC: Matt Jay, Human Resource Manager
RE: Wage Growth -US/Illinois/Metro
DATE: September 25, 2025



Summary

Per the Board of Commissioners request, below is compiled information and data from multiple sources showing the growth of wages in the US, Illinois, and the Metro Chicagoland area.

SHRM (The Society for Human Resource Management) – SHRM Representative

Stated to reference the latest US Department of Labor – Bureau of Labor Statistics – Employment Cost Index (ECI) and the attached article for most accurate and recent data.

Pontifex Consulting Group - Pete Ronza, President

Consumer Price Index, Urban Consumers (CPI-U) from August 2024 to August 2025 and the Employment Cost Index (ECI) for the Chicago metropolitan area from July 2024 – July 2025. (attached letter)

CPI-U = 3.1%/ECI = 3.7%

HR Source - Kathryn O'Connor – Director, Compensation Services

Stated to use the Parks and Recreation Survey, Not for Profit Survey, Metros Chicago Survey, the latest Department of Labor - Bureau of Labor Statistics – Employment Cost Index (ECI), as well as the World at Work data for National, Illinois, and Metro Chicago (attached) which shows around a 3.5% increase.

Note – Illinois Parks and Recreation Association (IPRA) utilize HR Source for the annual Parks and Recreation Wage Survey.

Below is the information all sources referenced

US Department of Labor - Bureau of Labor Statistics – Employment Cost Index (ECI)

In the 12 months ending June 2025, inflation-adjusted wages and salaries in the US increased by 0.8 percent. Compensation costs for state and local government workers rose by 4.0 percent in the same period. The [Bureau of Labor Statistics \(BLS\)](#) also reported a 3.6 percent increase in total compensation and wages and salaries for civilian workers from March to June 2025.

Employment Cost Index (ECI) Metro - Chicago

Employment Cost Index (ECI) data for the Chicago metropolitan area indicates a 3.6% increase in total

compensation and wages and salaries for the 12-month period ending in June 2025.

Note: Per HR Source – companies (them included) have stopped or stopping publishing wage data outside of surveys and only quoting the US Department of Labor due anti-trust lawsuits related to allegations of companies colluding to fix or suppress employee wages.

Compensation Cost Growth Higher Than Expected in Second Quarter

‘Uncertainty around future trends in employer costs remains high,’ SHRM economist says

July 31, 2025 | Kathryn Mayer - SHRM

Compensation growth accelerated to a higher level than anticipated in the second quarter of the year, new government data finds, with wages and salaries growing at a faster clip than benefits costs.

The Employment Cost Index (ECI) increased 0.9% in the second quarter of 2025, according to U.S. Bureau of Labor Statistics (BLS) data released July 31. That’s the same percentage growth as in the first quarter, and it is higher than the 0.8% growth that economists predicted. Wages and salaries increased 1% from March, up from a 0.8% rise in the first quarter, and benefits costs increased 0.7%, down from a 1.2% rise in the first quarter.

Year over year, compensation costs in the U.S. for private-industry workers rose 3.5%. Wages and salaries increased 3.5% for the 12-month period ending in June, while the cost of benefits increased 3.4% for that period.

The ECI measures changes in the cost to employers of employees’ wages and benefits over time. The Federal Reserve closely watches the ECI and the trajectory of wage growth as it considers interest rate changes.

Although the data shows higher than anticipated growth, the figure still largely suggests that wage growth has moderated in 2025, said Andrea Medici, labor economist at SHRM, adding that the growth rate in year-over-year average hourly earnings has declined during the first six months of 2025.

“These dynamics are likely to exert downward pressure on overall compensation costs, providing employers with some relief compared to the accelerated wage growth seen in prior years,” Medici said.

The ECI found that wages and salaries rose at a higher rate, suggesting that employers still need to budget for annual salary increases to remain competitive. However, other recent data has suggested that employers are pumping the brakes on overly competitive pay raises as more organizations say they are less concerned with retaining and attracting employees and more concerned with addressing economic volatility.

A March 2025 Mercer survey found that employers are issuing lower-than-anticipated annual pay increases. So far in 2025, employers delivered an average merit increase — the percentage of payroll given to employees as a base salary increase for merit — of 3.2%, below the 3.3% they projected that they would give last November. The average total increase that employers gave in 2025 was 3.5%, which accounts for all salary increases, including merit, promotional, cost-of-living, and other adjustments. That's also lower than employers' fall projections, when they said they expected to deliver an average 3.6% pay bump.

Meanwhile, a recent survey of 1,569 U.S. organizations from consulting firm WTW found that a majority of employers are planning to stay flat with salaries — or decrease them — in the next year. About 3 out of 5 organizations saw their salary budgets change in the last pay cycle, according to WTW: Of those, 53% reported no change between their anticipated and actual pay budgets in 2025, 31% said they are projecting lower salary increase budgets than last year, and 15% plan to boost salary increases in the next year.

Overall, Medici said, “uncertainty around future trends in employer costs remains high, particularly as they relate to rising health care costs.”

Employers' health care costs grew 4.5% in 2024, and they are expected to increase by an average of 5.8% this year, according to Mercer.

Employers would be well served to closely monitor trends in wage growth and health care costs “to balance competitive compensation packages with long-term cost sustainability,” Medici said.



September 25, 2025

Matthew Jay
Human Resources Manager
Wheaton Park District
855 West Prairie Avenue
Wheaton, IL 60187

Dear Matthew:

Per your request, I have researched the labor market trend information for in regard to the Consumer Price Index Urban Consumers (CPI-U) from August 2024 to August 2025 and the Employment Cost Index (ECI) for the Chicago metropolitan area from July 2024 to July 2025

CPI-U = 3.1%

ECI = 3.7%

The CPI-U is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services.

The ECI measures the change in the hourly labor cost to employers over time. The ECI uses a fixed "basket" of labor to produce a pure cost change, free from the effects of workers moving between occupations and industries and includes both the cost of wages and salaries.

Wheaton Park District's existing pay ranges were developed by us in your study that was conducted in July of 2022. Based upon projected labor market trends, we would recommend a 3% increase to the salary ranges (minimum, midpoint and maximum rates). Wheaton Park District should also examine market movement at a minimum of every two (2) years to assess any necessary modifications to the salary structure to ensure continued attraction and retention of talent.

Should you need any additional information or have questions, please call me at 612.803.3516 or email at pronza@pontifex-hr.com.

Sincerely,

A handwritten signature in black ink, appearing to read "Peter Ronza".

Peter Ronza, CCP, SPHR
President

2025-2026

Salary Increase Budgets

WorldatWork

GEOGRAPHY US (COUNTRY) + COUNTRY - US (GEOGRAPHY) ▼	REVENUE SIZE All ▼	25th Percentile 75th Percentile Average/Mean Median	☐ Select all ☐ Nonexempt Hourly Nonunion (NHN) ☐ Nonexempt Salaried (NES) ☐ Exempt Salaried (ES) ☐ Officers/Executives (OE)
INDUSTRY All ▼	ORGANIZATION SIZE All ▼	☐ Exclude 0% Responses ☒ Include 0% Responses	

Salary Increase Budgets

		2025 General Increases / COLA % (n)	2025 Merit Increases % (n)	2025 Other Increases % (n)	2025 Total Increases % (n)	2026 General Increases / COLA % (n)	2026 Merit Increases % (n)	2026 Other Increases % (n)	2026 Total Increases % (n)
COUNTRY - US	NHN	1.5 (383)	3.2 (1186)	0.8 (453)	3.7 (1298)	1.6 (318)	3.2 (1097)	0.8 (389)	3.6 (1205)
	NES	1.4 (148)	3.2 (532)	0.8 (188)	3.7 (568)	1.5 (133)	3.2 (488)	0.8 (172)	3.6 (525)
	ES	1.3 (442)	3.3 (1433)	0.8 (567)	3.7 (1541)	1.5 (363)	3.2 (1322)	0.8 (479)	3.6 (1430)
	OE	1.1 (329)	3.2 (1022)	0.7 (433)	3.6 (1098)	1.3 (259)	3.2 (936)	0.7 (354)	3.6 (1015)
	All	1.3 (1302)	3.2 (4173)	0.8 (1641)	3.7 (4505)	1.5 (1073)	3.2 (3843)	0.8 (1394)	3.6 (4175)

Months Between Increases

		Months Between Increases 2025	Projected Months Between Increases 2026
COUNTRY - US	NHN	11.7 (1345)	11.8 (1345)
	NES	11.7 (590)	11.8 (590)
	ES	11.8 (1574)	11.9 (1574)
	OE	11.8 (1169)	11.9 (1169)
	All	11.8 (4678)	11.9 (4678)

Salary Increase Budgets

Salary Structure Adjustment

Promotional Increases

Variable Pay

© 2025 WorldatWork 2025-2026 Salary Budget Survey

2025-2026

Salary Increase Budgets

WorldatWork
BOSTON INSTITUTE FOR RESEARCH

GEOGRAPHY

US (COUNTRY) + STATE - ILLINOIS (GEOGRAPHY) ▼

REVENUE SIZE

All ▼

25th Percentile
75th Percentile
Average/Mean
Median

Select all

- ☒
- Nonexempt Hourly Nonunion (NHN)
-
- ☒
- Nonexempt Salaried (NS)
-
- ☒
- Exempt Salaried (ES)
-
- ☒
- Officers/Executives (OE)

INDUSTRY

All ▼

ORGANIZATION SIZE

All ▼

Exclude 0% Responses

Include 0% Responses

Salary Increase Budgets

		2025 General Increases / COLA % (n)	2025 Merit Increases % (n)	2025 Other Increases % (n)	2025 Total Increases % (n)	2025 General Increases / COLA % (n)	2025 Merit Increases % (n)	2025 Other Increases % (n)	2025 Total Increases % (n)
STATE - ILLINOIS	NHN	1.0 (173)	3.2 (659)	0.7 (251)	3.6 (695)	1.2 (137)	3.2 (610)	0.7 (214)	3.5 (643)
	NS	1.0 (77)	3.2 (325)	0.8 (112)	3.6 (339)	1.2 (67)	3.2 (303)	0.7 (103)	3.5 (317)
	ES	0.8 (202)	3.2 (796)	0.8 (316)	3.6 (829)	1.0 (159)	3.2 (738)	0.7 (263)	3.6 (770)
	OE	0.7 (167)	3.1 (604)	0.7 (256)	3.5 (629)	1.0 (122)	3.2 (556)	0.7 (207)	3.5 (580)
	ALL	0.9 (619)	3.2 (2384)	0.7 (935)	3.6 (2492)	1.1 (485)	3.2 (2207)	0.7 (787)	3.5 (2310)

Months Between Increases

		Months Between Increases 2025	Projected Months Between Increases 2026
STATE - ILLINOIS	NHN	11.6 (718)	11.7 (718)
	NS	11.7 (352)	11.8 (352)
	ES	11.8 (839)	11.9 (839)
	OE	11.8 (662)	12.0 (662)
	ALL	11.7 (2571)	11.9 (2571)

Salary Increase Budgets

Salary Structure Adjustments

Personalized Increases

Variable Pay

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2025-2026

Salary Increase Budgets

WorldatWork

GEOGRAPHY

US (COUNTRY) + METRO AREA - CHICAGO (GEOGRAP...

REVENUE SIZE

All

25th Percentile
75th Percentile
Average/Mean
Median☐ Select all
☐ Nonexempt Hourly Nonunion (NHND)
☐ Nonexempt Salaried (NS)
☐ Exempt Salaried (ES)
☐ Officers/Executives (OE)

INDUSTRY

All

ORGANIZATION SIZE

All

☐ Exclude 0% Responses
☒ Include 0% Responses

Salary Increase Budgets

		2025 General Increases / COLA % (n)	2025 Merit Increases % (n)	2025 Other Increases % (n)	2025 Total Increases % (n)	2026 General Increases / COLA % (n)	2026 Merit Increases % (n)	2026 Other Increases % (n)	2026 Total Increases % (n)
METRO AREA - CHICAGO	MIN	1.1 (149)	3.2 (574)	0.7 (219)	3.6 (606)	1.3 (122)	3.2 (531)	0.7 (106)	3.6 (559)
	15	1.0 (70)	3.2 (279)	0.8 (99)	3.6 (292)	1.2 (61)	3.2 (258)	0.7 (89)	3.5 (271)
	50	0.9 (177)	3.2 (697)	0.8 (280)	3.6 (727)	1.1 (142)	3.2 (645)	0.7 (232)	3.6 (673)
	75	0.7 (149)	3.1 (535)	0.7 (231)	3.5 (557)	1.0 (108)	3.2 (492)	0.7 (186)	3.5 (512)
	ALL	0.9 (545)	3.2 (2085)	0.7 (829)	3.6 (2182)	1.1 (433)	3.2 (1926)	0.7 (693)	3.5 (2015)

Months Between Increases

		Months Between Increase 2025	Projected Months Between Increases 2026
METRO AREA - CHICAGO	MIN	11.6 (627)	11.7 (627)
	15	11.7 (302)	11.8 (302)
	50	11.8 (736)	11.9 (736)
	75	11.8 (587)	11.9 (587)
	ALL	11.7 (2252)	11.8 (2252)

Salary Increase Budgets

Salary Structure Adjustments

Financial Increases

Variable Pay

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2013 Tax Rate	Rank	Park District
.8104	1	WHEATON
.7515	2	BARTLETT
.6555	3	WINFIELD
.6412	4	ST. CHARLES
.6249	5	FOX VALLEY
.6087	6	CAROL STREAM
.5967	7	WOODRIDGE
.5759	8	ROSELLE
.5673	9	HANOVER PARK
.5626	10	ITASCA
.5530	11	OAKBROOK TERRACE COMMUNITY
.5394	12	YORK CENTER
.5393	13	WARRENVILLE
.5345	14	LEMONT
.5290	15	LISLE
.5097	16	BENSENVILLE
.4917	17	WEST CHICAGO
.4852	18	WOOD DALE
.4659	19	ADDISON
.4543	20	LOMBARD
.4381	21	WESTMONT
.4377	22	GLEN ELLYN
.4154	23	BLOOMINGDALE
.4150	24	ELMHURST
.3984	25	CLARENDON HILLS
.3772	26	BUTTERFIELD
.3709	27	MEDINAH
.3691	28	DOWNERS GROVE
.3525	29	DARIEN
.3358	30	NAPERVILLE
.2369	31	OAK BROOK
.2160	32	BURR RIDGE
.1435	33	GLEN ELLYN COUNTRYSIDE
.1100	34	WARDS CREEK
.0821	35	GOLFVIEW HILLS
.0622	36	TRI-STATE
.0479	37	BROOKERIDGE
.0412	38	53 TRAILS ESTATES

2014 Tax Rate	Rank	Park District
.8442	1	WHEATON
.7097	2	BARTLETT
.6983	3	WINFIELD
.6639	4	ST. CHARLES
.6570	5	CAROL STREAM
.6331	6	FOX VALLEY
.6112	7	WOODRIDGE
.6018	8	ROSELLE
.5850	9	ITASCA
.5834	10	HANOVER PARK
.5639	11	OAKBROOK TERRACE COMMUNITY
.5618	12	LEMONT
.5604	13	WARRENVILLE
.5474	14	YORK CENTER
.5417	15	LISLE
.5179	16	BENSENVILLE
.4955	17	WOOD DALE
.4800	18	ADDISON
.4731	19	BUTTERFIELD
.4664	20	LOMBARD
.4534	21	GLEN ELLYN
.4531	22	WESTMONT
.4334	23	BLOOMINGDALE
.4239	24	WEST CHICAGO
.4200	25	ELMHURST
.3967	26	CLARENDON HILLS
.3923	27	MEDINAH
.3765	28	DOWNERS GROVE
.3605	29	DARIEN
.3397	30	NAPERVILLE
.2442	31	OAK BROOK
.2165	32	BURR RIDGE
.1481	33	GLEN ELLYN COUNTRYSIDE
.1103	34	WARDS CREEK
.0832	35	GOLFVIEW HILLS
.0659	36	TRI-STATE
.0482	37	BROOKERIDGE
.0423	38	53 TRAILS ESTATES

2015 Tax Rate	Rank	Park District
.8275	1	WHEATON
.7228	2	BARTLETT
.6878	3	WINFIELD
.6574	4	ST. CHARLES
.6562	5	CAROL STREAM
.6099	6	HANOVER PARK
.6044	7	WOODRIDGE
.6014	8	FOX VALLEY
.5897	9	ROSELLE
.5644	10	LEMONT
.5581	11	ITASCA
.5461	12	WARRENVILLE
.5411	13	LISLE
.5365	14	OAKBROOK TERRACE COMMUNITY
.5274	15	YORK CENTER
.5232	16	BENSENVILLE
.5054	17	WEST CHICAGO
.4957	18	WOOD DALE
.4720	19	ADDISON
.4577	20	BUTTERFIELD
.4546	21	LOMBARD
.4495	22	WESTMONT
.4435	23	GLEN ELLYN
.4225	24	BLOOMINGDALE
.3800	25	ELMHURST
.3767	26	CLARENDON HILLS
.3684	27	MEDINAH
.3624	28	DOWNERS GROVE
.3590	29	DARIEN
.3317	30	NAPERVILLE
.2349	31	OAK BROOK
.2139	32	BURR RIDGE
.1520	33	GLEN ELLYN COUNTRYSIDE
.1083	34	WARDS CREEK
.0802	35	GOLFVIEW HILLS
.0632	36	TRI-STATE
.0478	37	BROOKERIDGE
.0428	38	53 TRAILS ESTATES

2016 Tax Rate	Rank	Park District
.7892	1	WHEATON
.6821	2	BARTLETT
.6513	3	WINFIELD
.6424	4	ST. CHARLES
.6395	5	CAROL STREAM
.5776	6	WOODRIDGE
.5742	7	LEMONT
.5627	8	FOX VALLEY
.5606	9	HANOVER PARK
.5527	10	ROSELLE
.5348	11	ITASCA
.5172	12	OAKBROOK TERRACE COMMUNITY
.5167	13	LISLE
.5131	14	WARRENVILLE
.4999	15	YORK CENTER
.4932	16	BENSENVILLE
.4889	17	WEST CHICAGO
.4707	18	WOOD DALE
.4435	19	ADDISON
.4407	20	BUTTERFIELD
.4374	21	LOMBARD
.4327	22	WESTMONT
.4011	23	BLOOMINGDALE
.3981	24	GLEN ELLYN
.3615	25	CLARENDON HILLS
.3584	26	ELMHURST
.3524	27	MEDINAH
.3433	28	DARIEN
.3425	29	DOWNERS GROVE
.3195	30	NAPERVILLE
.2229	31	OAK BROOK
.2116	32	BURR RIDGE
.1418	33	GLEN ELLYN COUNTRYSIDE
.1021	34	WARDS CREEK
.0761	35	GOLFVIEW HILLS
.0598	36	TRI-STATE
.0454	37	BROOKERIDGE
.0393	38	53 TRAILS ESTATES

2017 Tax Rate	Rank	Park District
.7670	1	WHEATON
.6711	2	BARTLETT
.6335	3	ST. CHARLES
.6306	4	CAROL STREAM
.5936	5	WINFIELD
.5696	6	WOODRIDGE
.5415	7	HANOVER PARK
.5334	8	ROSELLE
.5307	9	FOX VALLEY
.5201	10	LEMONT
.5165	11	LISLE
.5097	12	ITASCA
.4862	13	WARRENVILLE
.4828	14	OAKBROOK TERRACE COMMUNITY
.4771	15	YORK CENTER
.4758	16	BENSENVILLE
.4744	17	WEST CHICAGO
.4673	18	WOOD DALE
.4581	19	BLOOMINGDALE
.4264	20	BUTTERFIELD
.4249	21	LOMBARD
.4234	22	WESTMONT
.4199	23	ADDISON
.3472	24	CLARENDON HILLS
.3454	25	ELMHURST
.3394	26	DARIEN
.3371	27	MEDINAH
.3360	28	DOWNERS GROVE
.3162	29	NAPERVILLE
.3090	30	GLEN ELLYN
.2184	31	OAK BROOK
.2071	32	BURR RIDGE
.1307	33	GLEN ELLYN COUNTRYSIDE
.0991	34	WARDS CREEK
.0743	35	GOLFVIEW HILLS
.0584	36	TRI-STATE
.0447	37	BROOKERIDGE
.0369	38	53 TRAILS ESTATES

2018 Tax Rate	Rank	Park District
.7469	1	WHEATON
.6292	2	CAROL STREAM
.6260	3	ST. CHARLES
.6216	4	BARTLETT
.5834	5	WINFIELD
.5594	6	WOODRIDGE
.5195	7	HANOVER PARK
.5194	8	LISLE
.5133	9	ITASCA
.5121	10	ROSELLE
.4913	11	FOX VALLEY
.4708	12	BENSENVILLE
.4698	13	WARRENVILLE
.4684	14	YORK CENTER
.4683	15	WEST CHICAGO
.4632	16	WOOD DALE
.4592	17	OAKBROOK TERRACE COMMUNITY
.4457	18	BLOOMINGDALE
.4200	19	BUTTERFIELD
.4185	20	WESTMONT
.4175	21	LOMBARD
.4110	22	ADDISON
.3909	23	LEMONT
.3397	24	CLARENDON HILLS
.3354	25	ELMHURST
.3301	26	MEDINAH
.3280	27	DARIEN
.3256	28	DOWNERS GROVE
.3149	29	NAPERVILLE
.3025	30	GLEN ELLYN
.2941	31	OAK BROOK
.1924	32	BURR RIDGE
.1207	33	GLEN ELLYN COUNTRYSIDE
.0972	34	WARDS CREEK
.0725	35	GOLFVIEW HILLS
.0578	36	TRI-STATE
.0455	37	BROOKERIDGE
.0360	38	53 TRAILS ESTATES

2019 Tax Rate	Rank	Park District
.7425	1	WHEATON
.6282	2	ST. CHARLES
.6170	3	CAROL STREAM
.6095	4	WINFIELD
.6028	5	BARTLETT
.5446	6	WOODRIDGE
.5166	7	LISLE
.5137	8	ROSELLE
.5113	9	ITASCA
.5052	10	LEMONT
.4895	11	FOX VALLEY
.4796	12	HANOVER PARK
.4644	13	BENSENVILLE
.4616	14	WOOD DALE
.4603	15	WEST CHICAGO
.4585	16	YORK CENTER
.4577	17	WARRENVILLE
.4562	18	BLOOMINGDALE
.4335	19	OAKBROOK TERRACE COMMUNITY
.4147	20	BUTTERFIELD
.4103	21	WESTMONT
.3971	22	LOMBARD
.3875	23	ADDISON
.3464	24	CLARENDON HILLS
.3335	25	ELMHURST
.3230	26	DOWNERS GROVE
.3227	27	DARIEN
.3211	28	MEDINAH
.3060	29	NAPERVILLE
.3057	30	GLEN ELLYN
.2923	31	OAK BROOK
.2018	32	BURR RIDGE
.1078	33	GLEN ELLYN COUNTRYSIDE
.0992	34	WARDS CREEK
.0716	35	GOLFVIEW HILLS
.0576	36	TRI-STATE
.0459	37	BROOKERIDGE
.0339	38	53 TRAILS ESTATES

2020 Tax Rate	Rank	Park District
.7403	1	WHEATON
.6369	2	ST. CHARLES
.5991	3	CAROL STREAM
.5980	4	BARTLETT
.5806	5	WINFIELD
.5338	6	WOODRIDGE
.5104	7	ROSELLE
.5080	8	LISLE
.5001	9	LEMONT
.4889	10	ITASCA
.4762	11	HANOVER PARK
.4744	12	BENSENVILLE
.4573	13	FOX VALLEY
.4572	14	WOOD DALE
.4536	15	BLOOMINGDALE
.4495	16	WARRENVILLE
.4339	17	WEST CHICAGO
.4276	18	YORK CENTER
.4214	19	OAKBROOK TERRACE COMMUNITY
.4147	20	BUTTERFIELD
.4055	21	WESTMONT
.3933	22	LOMBARD
.3768	23	ADDISON
.3490	24	CLARENDON HILLS
.3281	25	ELMHURST
.3225	26	MEDINAH
.3177	27	DOWNERS GROVE
.3174	28	DARIEN
.3043	29	GLEN ELLYN
.2931	30	NAPERVILLE
.2874	31	OAK BROOK
.2041	32	BURR RIDGE
.1048	33	GLEN ELLYN COUNTRYSIDE
.0977	34	WARDS CREEK
.0696	35	GOLFVIEW HILLS
.0572	36	TRI-STATE
.0448	37	BROOKERIDGE
.0325	38	53 TRAILS ESTATES

2021 Tax Rate	Rank	Park District
.7201	1	WHEATON
.6465	2	CAROL STREAM
.6339	3	ST. CHARLES
.5941	4	BARTLETT
.5773	5	WINFIELD
.5323	6	WOODRIDGE
.5165	7	LISLE
.5076	8	ROSELLE
.4859	9	HANOVER PARK
.4562	10	BENSENVILLE
.4533	11	WARRENVILLE
.4518	12	WOOD DALE
.4485	13	BLOOMINGDALE
.4330	14	FOX VALLEY
.4296	15	WEST CHICAGO
.4268	16	OAKBROOK TERRACE COMMUNITY
.4238	17	YORK CENTER
.4179	18	BUTTERFIELD
.4177	19	ITASCA
.4057	20	WESTMONT
.4029	21	LEMONT
.3938	22	LOMBARD
.3764	23	ADDISON
.3482	24	CLARENDON HILLS
.3259	25	ELMHURST
.3199	26	MEDINAH
.3171	27	DARIEN
.3162	28	DOWNERS GROVE
.3064	29	GLEN ELLYN
.3013	30	NAPERVILLE
.3003	31	OAK BROOK
.2047	32	BURR RIDGE
.0999	33	GLEN ELLYN COUNTRYSIDE
.0968	34	WARDS CREEK
.0683	35	GOLFVIEW HILLS
.0571	36	TRI-STATE
.0440	37	BROOKERIDGE
.0308	38	53 TRAILS ESTATES

2022 Tax Rate	Rank	Park District
.6427	1	CAROL STREAM
.6290	2	ST. CHARLES
.5707	3	BARTLETT
.5705	4	WHEATON
.5646	5	WINFIELD
.5423	6	WOODRIDGE
.5375	7	LEMONT
.5009	8	ROSELLE
.4787	9	HANOVER PARK
.4599	10	WOOD DALE
.4593	11	BENSEN VILLE
.4577	12	WARRENVILLE
.4542	13	LISLE
.4414	14	BLOOMINGDALE
.4370	15	YORK CENTER
.4298	16	OAKBROOK TERRACE COMMUNITY
.4265	17	WEST CHICAGO
.4229	18	ITASCA
.4202	19	FOX VALLEY
.4182	20	WESTMONT
.4152	21	BUTTERFIELD
.3975	22	LOMBARD
.3785	23	ADDISON
.3756	24	GLEN ELLYN
.3534	25	CLARENDON HILLS
.3285	26	ELMHURST
.3277	27	DARIEN
.3270	28	DOWNERS GROVE
.3178	29	MEDINAH
.3081	30	OAK BROOK
.3002	31	NAPERVILLE
.2124	32	BURR RIDGE
.1000	33	WARDS CREEK
.0939	34	GLEN ELLYN COUNTRYSIDE
.0695	35	GOLFVIEW HILLS
.0594	36	TRI-STATE
.0437	37	BROOKERIDGE
.0290	38	53 TRAILS ESTATES

2023 Tax Rate	Rank	Park District
.6324	1	ST CHARLES
.6227	2	CAROL STREAM
.5712	3	WINFIELD
.5695	4	WHEATON
.5461	5	BARTLETT
.5448	6	WOODRIDGE
.5331	7	LEMONT
.5079	8	ROSELLE
.4695	9	OAKBROOK TERRACE
.4634	10	WARRENVILLE
.4573	11	BENSENVILLE
.4542	12	LISLE
.4509	13	BLOOMINGDALE
.4486	14	YORK CENTER
.4484	15	HANOVER PARK
.4424	16	BUTTERFIELD
.4352	17	WOOD DALE
.4207	18	WESTMONT
.4164	19	ITASCA
.4162	20	WEST CHICAGO
.4005	21	FOX VALLEY
.3746	22	GLEN ELLYN
.3728	23	ADDISON
.3674	24	LOMBARD
.3540	25	CLARENDON HILLS
.3409	26	DOWNERS GROVE
.3341	27	DARIEN
.3272	28	ELMHURST
.3265	29	OAK BROOK
.3022	30	MEDINAH
.2967	31	NAPERVILLE
.2171	32	BURR RIDGE
.0990	33	WARDS CREEK
.0859	34	GLEN ELLYN COUNTRYSIDE
.0675	35	GOLFVIEW HILLS
.0589	36	TRI-STATE
.0434	37	BROOKERIDGE
.0292	38	53 TRAILS ESTATES

2024 Tax Rate	Rank	Park District
.5964	1	CAROL STREAM
.5916	2	ST. CHARLES
.5719	3	WINFIELD
.5474	4	WHEATON
.5421	5	ROSELLE
.5245	6	BARTLETT
.5189	7	WOODRIDGE
.4993	8	HANOVER PARK
.4953	9	YORK CENTER
.4854	10	ELMHURST
.4663	11	OAKBROOK TERRACE COMMUNITY
.4480	12	WARRENVILLE
.4410	13	BENSENVILLE
.4398	14	CLARENDON HILLS
.4318	15	LISLE
.4277	16	BLOOMINGDALE
.4221	17	BUTTERFIELD
.4174	18	WOOD DALE
.4095	19	ITASCA
.4055	20	WESTMONT
.3955	21	WEST CHICAGO
.3766	22	FOX VALLEY
.3560	23	ADDISON
.3558	24	GLEN ELLYN
.3526	25	LOMBARD
.3335	26	DOWNERS GROVE
.3173	27	DARIEN
.3061	28	OAK BROOK
.2969	29	LEMONT
.2899	30	MEDINAH
.2835	31	NAPERVILLE
.2048	32	BURR RIDGE
.0935	33	WARDS CREEK
.0785	34	GLEN ELLYN COUNTRYSIDE
.0623	35	GOLFVIEW HILLS
.0562	36	TRI-STATE
.0403	37	BROOKERIDGE
.0276	38	53 TRAILS ESTATES

Levy Rate History

Levy	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General	0.1834	0.1914	0.1900	0.1790	0.1773	0.1791	0.1710	0.1867	0.1890	0.1871	0.1841	0.1656
Bond and Interest	0.1641	0.1796	0.1742	0.1638	0.1559	0.1491	0.1456	0.1424	0.1160	-	-	-
Bond and Interest Limited	0.1088	0.1116	0.1091	0.1033	0.1003	0.0977	0.0973	0.0971	0.0973	0.0978	0.0976	0.0928
IMRF	0.0417	0.0368	0.0343	0.0345	0.0318	0.0178	0.0358	0.0189	0.0217	0.0091	0.0068	0.0163
Audit	0.0001	0.0001	0.0002	0.0012	0.0005	0.0005	0.0004	0.0004	0.0012	0.0016	0.0005	0.0012
Liability	0.0261	0.0299	0.0281	0.0224	0.0259	0.0257	0.0243	0.0221	0.0105	0.0200	0.0232	0.0268
FICA	0.0250	0.0235	0.0228	0.0260	0.0241	0.0239	0.0242	0.0143	0.0218	0.0197	0.0170	0.0223
Recreation	0.1811	0.1890	0.1875	0.1766	0.1749	0.1768	0.1689	0.1847	0.1870	0.1851	0.1822	0.1640
Museum	0.0401	0.0423	0.0421	0.0451	0.0404	0.0417	0.0408	0.0399	0.0395	0.0397	0.0448	0.0412
SRA	0.0400	0.0400	0.0392	0.0373	0.0359	0.0346	0.0342	0.0338	0.0334	0.0093	0.0124	0.0154
Aggregate Refunds									0.0027	0.0011	0.0009	0.0018
Total Tax Rate	0.8104	0.8442	0.8275	0.7892	0.7670	0.7469	0.7425	0.7403	0.7201	0.5705	0.5695	0.5474

% Increase over Prior Year	2013-2012	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022	2024-2023
General	7.2%	4.4%	-0.7%	-5.8%	-0.9%	1.0%	-4.5%	9.2%	1.2%	-1.0%	-1.6%	-10.0%
Bond and Interest	13.6%	9.4%	-3.0%	-6.0%	-4.8%	-4.4%	-2.3%	-2.2%	-18.5%	-100.0%	0.0%	0.0%
Bond and Interest Limited	5.9%	2.6%	-2.2%	-5.3%	-2.9%	-2.6%	-0.4%	-0.2%	0.2%	0.5%	-0.2%	-4.9%
IMRF	8.0%	-11.8%	-6.8%	0.6%	-7.8%	-44.0%	101.1%	-47.2%	14.8%	-58.1%	-25.3%	139.7%
Audit	-50.0%	0.0%	100.0%	500.0%	-58.3%	0.0%	-20.0%	0.0%	200.0%	33.3%	-68.8%	140.0%
Liability	-15.3%	14.6%	-6.0%	-20.3%	15.6%	-0.8%	-5.4%	-9.1%	-52.5%	90.5%	16.0%	15.5%
FICA	19.0%	-6.0%	-3.0%	14.0%	-7.3%	-0.8%	1.3%	-40.9%	52.4%	-9.6%	-13.7%	31.2%
Recreation	7.4%	4.4%	-0.8%	-5.8%	-1.0%	1.1%	-4.5%	9.4%	1.2%	-1.0%	-1.6%	-10.0%
Museum	9.3%	5.5%	-0.5%	7.1%	-10.4%	3.2%	-2.2%	-2.2%	-1.0%	0.5%	12.8%	-8.0%
SRA	0.0%	0.0%	-2.0%	-4.8%	-3.8%	-3.6%	-1.2%	-1.2%	-1.2%	-72.2%	33.3%	24.2%
Aggregate Refunds									0.0%	0.0%	0.0%	0.0%
Total Tax Rate	7.5%	4.2%	-2.0%	-4.6%	-2.8%	-2.6%	-0.6%	-0.3%	-2.7%	-20.8%	-0.2%	-3.9%

Levy \$ History

Levy	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
General	3,739,098	3,863,862	3,953,029	3,963,103	4,125,058	4,369,837	4,269,816	4,774,528	4,891,656	5,062,798	5,236,521	5,122,958
Bond and Interest	3,345,616	3,625,651	3,624,304	3,626,571	3,627,166	3,637,871	3,635,416	3,641,632	3,002,286	0	0	0
Bond and Interest Limited	2,218,178	2,252,910	2,269,871	2,287,087	2,333,578	2,383,770	2,429,437	2,483,164	2,518,297	2,646,401	2,776,124	2,870,836
IMRF	850,166	742,895	713,626	763,838	739,858	434,300	893,873	483,335	561,635	246,240	193,418	504,253
Audit	2,039	2,019	4,161	26,568	11,633	12,199	9,987	10,229	31,058	43,295	14,222	37,123
Liability	532,118	603,602	584,632	495,941	602,589	627,051	606,735	565,169	271,759	541,186	659,898	829,078
FICA	509,692	474,403	474,364	575,646	560,710	583,133	604,238	365,698	564,223	533,069	483,546	689,867
Recreation	3,692,207	3,815,412	3,901,016	3,909,966	4,069,220	4,313,720	4,217,183	4,723,381	4,839,892	5,008,680	5,182,478	5,073,461
Museum	817,545	853,925	875,908	998,525	939,946	1,017,433	1,018,716	1,020,373	1,022,330	1,074,255	1,274,287	1,274,552
SRA	815,507	807,495	815,572	825,831	835,249	844,201	853,923	864,376	864,451	251,652	352,704	476,410
Aggregate Refunds									69,881	29,765	25,600	55,684
Total Taxes	16,522,166	17,042,174	17,216,483	17,473,077	17,845,006	18,223,515	18,539,124	18,931,884	18,637,466	15,437,340	16,198,799	16,934,222

% Increase over Prior Year	2013-2012	2014-2013	2015-2014	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022	2024-2023
General	2.9%	3.3%	2.3%	0.3%	4.1%	5.9%	-2.3%	11.8%	2.5%	3.5%	3.4%	-2.2%
Bond and Interest	9.1%	8.4%	0.0%	0.1%	0.0%	0.3%	-0.1%	0.2%	-17.6%	-100.0%	0.0%	0.0%
Bond and Interest Limited	1.7%	1.6%	0.8%	0.8%	2.0%	2.2%	1.9%	2.2%	1.4%	5.1%	4.9%	3.4%
IMRF	3.7%	-12.6%	-3.9%	7.0%	-3.1%	-41.3%	105.8%	-45.9%	16.2%	-56.2%	-21.5%	160.7%
Audit	-52.0%	-1.0%	106.1%	538.5%	-56.2%	4.9%	-18.1%	2.4%	203.6%	39.4%	-67.2%	161.0%
Liability	-18.6%	13.4%	-3.1%	-15.2%	21.5%	4.1%	-3.2%	-6.9%	-51.9%	99.1%	21.9%	25.6%
FICA	14.3%	-8.9%	0.0%	21.4%	-2.6%	4.0%	3.6%	-39.5%	54.3%	-5.5%	-9.3%	42.7%
Recreation	3.1%	3.3%	2.2%	0.2%	4.1%	6.0%	-2.2%	12.0%	2.5%	3.5%	3.5%	-2.1%
Museum	4.9%	4.4%	2.6%	14.0%	-5.9%	8.2%	0.1%	0.2%	0.2%	5.1%	18.6%	0.0%
SRA	-4.0%	-1.0%	1.0%	1.3%	1.1%	1.1%	1.2%	1.2%	0.0%	-70.9%	40.2%	35.1%
Aggregate Refunds										-57.4%	-14.0%	117.5%
Annual Increase in Taxes	3.2%	3.1%	1.0%	1.5%	2.1%	2.1%	1.7%	2.1%	-1.6%	-17.2%	4.9%	4.5%

Annual Increase in Taxes, excluding Bonds	1.8%	1.9%	1.4%	2.1%	2.8%	2.7%	2.2%	2.7%	2.4%	-2.5%	4.9%	4.8%
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Annual change in bonds	6.0%	5.7%	0.3%	0.3%	0.8%	1.0%	0.7%	1.0%	-9.9%	-52.1%	4.9%	3.4%
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% of Total Levy												
Bonds	34%	34%	34%	34%	33%	33%	33%	32%	30%	17%	17%	17%
Pensions	8%	7%	7%	8%	7%	6%	8%	4%	6%	5%	4%	7%
SRA	5%	5%	5%	5%	5%	5%	5%	5%	5%	2%	2%	3%
Operations	53%	54%	54%	54%	55%	57%	55%	59%	60%	76%	77%	73%

CPI History

CPI Increase History for Tax Levy

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

TO: Wheaton Park District Board of Commissioners

FROM: Bethany Meger
Sandra Simpson

THROUGH: Mike Benard

RE: Audit Proposal Responses for 3 Year Contract

DATE: October 8, 2025

SUMMARY: The current audit agreement with Selden Fox, Ltd. ended with the audit of fiscal year 2024. They have been our auditor since 2022. The Park District requested proposals for a three-year period covering fiscal years ending December 31, 2025, 2026 and 2027.

PREVIOUS COMMITTEE/BOARD ACTION: N/A

REVENUE OR FUNDING IMPLICATIONS: The past three years of audit expenses are depicted on the table below.

	Fiscal Yr Audit 2022	Fiscal Yr Audit 2023	Fiscal Yr Audit 2024
Wheaton Park District	21,000.00	21,500.00	22,000.00
Single Audit - If Necessary	-	2,500.00	2,500.00
Cosley Foundation	6,900.00	7,200.00	7,500.00
DuPage County Historical Museum Foundation	3,000.00	3,250.00	3,500.00
Play for All Foundation	3,000.00	3,250.00	3,500.00
	33,900.00	37,700.00	39,000.00

Staff solicited bids from ten audit firms, four firms responded to the District's RFP. A summary of their respective bids follows. The bids are presented for each of our audits with the firm bids presented from lowest to highest bidder for the 2025 – 2027 fiscal year RFP.

WPD Audit			
Bidding Firm	Yr 1	Yr 2	Yr 3
Lauterbach & Amen	\$22,500	\$23,400	\$24,300
GW & Associates	\$23,750	\$25,000	\$26,250
Selden Fox	\$25,000	\$26,000	\$27,000
Sikich	\$30,000	\$31,200	\$32,450

GATA Audit

Bidding Firm	Yr 1	Yr 2	Yr 3
Sikich	\$3,500	\$3,640	\$3,785
GW & Associates	\$4,000	\$4,200	\$4,450
Lauterbach & Amen	\$4,800	\$5,000	\$5,200
Selden Fox	\$5,250	\$5,500	\$5,750

Cosley Zoo Found. Audit

Bidding Firm	Yr 1	Yr 2	Yr 3
GW & Associates	\$6,250	\$6,500	\$6,750
Lauterbach & Amen	\$7,800	\$8,100	\$8,400
Selden Fox	\$9,250	\$9,500	\$9,750
Sikich	\$11,000	\$11,440	\$11,900

DCHM Found. Audit

Bidding Firm	Yr 1	Yr 2	Yr 3
Lauterbach & Amen	\$3,600	\$3,700	\$3,800
GW & Associates	\$4,000	\$4,250	\$4,500
Selden Fox	\$5,250	\$5,500	\$5,750
Sikich	\$10,000	\$10,400	\$10,815

PFA Found. Audit

Bidding Firm	Yr 1	Yr 2	Yr 3
Lauterbach & Amen	\$3,600	\$3,700	\$3,800
GW & Associates	\$4,000	\$4,250	\$4,500
Selden Fox	\$4,750	\$5,000	\$5,250
Sikich	\$10,000	\$10,400	\$10,815

The bids are summarized in total in the table below.

Total Audit Fees

Bidding Firm	Yr 1	Yr 2	Yr 3
Lauterbach & Amen	\$42,300	\$43,900	\$45,500
GW & Associates	\$42,000	\$44,200	\$46,450
Selden Fox	\$49,500	\$51,500	\$53,500
Sikich	\$64,500	\$67,080	\$69,765

Lauterbach & Amen

Lauterbach & Amen is the lowest bid overall for years 2 and 3 and second lowest by \$300 for year 1. They are the lowest bid for the Park District Audit, DuPage Historical Foundation and Play for All Foundation and second lowest bid for the Cosley Foundation. They are the third lowest bid for the GATA required / Single audit.

Lauterbach specializes in servicing local government and non-profit clients and has an extensive list of governmental clients including over 75 park districts. They have been our Audit firm previously from 2017-2022. The District was very satisfied with the quality of their work and their recommendations for improvements at the District.

The Technical Partner proposed for the audit has been an active, contributing member of the IGFOA's technical review committee for a number of years. She is a recognized local government authority.

This firm provides training for their clients at no additional charge. The training is typically an annual wrap-up of standard changes and how they will impact their clients. One of the positives with their training is that they have typically provided a separate session for park district clients only, which has made the training session 100% relevant for our staff.

GW & Associates

GW & Associates was the second lowest bid overall and the lowest for the Cosley Zoo Foundation.

GW & Associates have become more prominent in the government auditing space but still only have a few park districts listed for their government experience.

Selden Fox, Ltd.

Selden Fox is the Park District's current auditor. They were the third lowest bid overall for the Park District Audit, Cosley Foundation, DuPage Historical Museum Foundation, and the Play for All Foundation. They were the highest bid for the GATA required / Single audit.

Selden Fox has a significant number of non-profit and associations clients with only a few park districts.

Sikich

Sikich was the highest bid overall. Their fees for the Foundations were significantly higher than the other Audit firm fee proposals. They were also significantly higher than the historical audit fees for the Foundations.

Sikich is highly respected for Government Audit services. They have multiple park district clients and they participate in the GFOA's ACFR program.

STAKEHOLDER PROCESS: N/A

LEGAL REVIEW: N/A

ATTACHMENTS: Responses from the four bidding firms have been included.

ALTERNATIVES: N/A

RECOMMENDATION: Staff recommends the Board accept the bid of Lauterbach & Amen. The reasons for this recommendation are:

- Financial: lowest total bid overall for the 3-year audit engagement.
- Specializes in servicing the local government and not for profit sectors.
- Strong current, ongoing partner involvement in remaining current in the changing professional standards.
- Firm provides training opportunities on current issues for clients at no additional charge.
- Staff had a very positive experience with firm in previous years.



Lauterbach & Amen

DUE DATE:
August 29, 2025

SERVICE PROPOSAL

AUDIT SERVICES

PREPARED FOR:

Wheaton Park District

FOR THE YEARS ENDING:

December 31, 2025,
2026 and 2026



SUBMITTED BY:

Ronald J. Amen, Partner
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August 29, 2025

Wheaton Park District
102 E. Wesley Street
Wheaton, IL 60187

Lauterbach & Amen, LLP (L&A) is pleased to respond to your request to provide auditing services to the Wheaton Park District (District).

This proposal includes information about our firm, team, and strong reputation for delivering high-quality service, along with an overview of our audit approach and its scope. L&A is a firm with a focused specialization in the governmental sector, enabling us to deliver unmatched expertise, service quality, and a tailored audit process. Our 13 partners collectively bring over 250 years of exclusive government auditing experience, with additional backgrounds in nonprofit, tax, and commercial sectors. This depth of experience will directly benefit the District. L&A is fully equipped and committed to consistently exceeding your expectations.

At L&A, we commit to delivering services to our clients with a dedication to excellence and altruism. As a firm, we are unwavering in our commitment to upholding not only the legally mandated professional standards and guidelines but also strict moral standards. Our pride lies in the value we bring to our clients through our exceptional client service approach. We aim to attract and keep exceptionally skilled team members who align with our fundamental values: respect, teamwork, balance, and passion. This commitment is geared towards serving our clients as the premier professional service provider. Our profound expertise and competency will establish an unparalleled personal client relationship. Simultaneously, we foster a challenging and rewarding culture for our team members, aiming at personal and professional growth and development.

We are enthusiastic about the opportunity to potentially work with the District and are fully committed to delivering high-quality service within the agreed-upon timeline. We believe our team's talent and extensive experience position us to provide a thorough and reliable audit at a fair and competitive rate. The partners signing this proposal are authorized to represent the Firm, submit this proposal, and enter into a contract with the District. This proposal constitutes a firm and irrevocable offer for a period of 60 days. Should you have any questions or wish to discuss any aspect further, please don't hesitate to contact us. We look forward to your response.

Respectfully Submitted,

Ronald J. Amen
Partner
ramen@lauterbachamen.com
630.393.1483

Jamie L. Wilkey
Partner
jwilkey@lauterbachamen.com
630.393.1483



FIRM PROFILE

Lauterbach & Amen (L&A) provides clients with unparalleled service from an experienced team of knowledgeable professionals who double as valuable management resources.

L&A is based in the Chicagoland area, with clients based in nearly all 50 states. Founded in 1997 by Sherry Lauterbach and Ron Amen, L&A provides clients with accurate, timely and personalized services that combine large-firm capabilities with small-firm values. Through the years, our services have evolved to meet the growing demands of our clients in the governmental, nonprofit and private sectors.

OUR SERVICES



Audit
Services



Actuarial
Services



Client Accounting
& Advisory Services



Pension Administration
Services



Tax
Services

OUR TEAM

13 Partners
50+ Managers
200+ Staff



OUR INDUSTRIES

Government
Private Sector
Nonprofit



Municipalities

135+



Park Districts

75+



School Districts

50+



Libraries

70+



Pension Funds

600+



Other Entities

110+



FIRM PROFILE

Firm Philosophy

At L&A, our philosophy is rooted in building trusted relationships and delivering exceptional service across every area of our expertise—from audit and actuarial services to client accounting, pension administration, and tax solutions. We believe that meaningful client service goes beyond compliance—it's about understanding your organization's goals, tailoring our approach to meet your needs, and being a dependable resource year-round.

With deep specialization in the governmental and nonprofit sectors, our professionals bring technical precision, proactive communication, and a sincere commitment to your success. Whether we're guiding your pension board, supporting your finance department, or helping you navigate new standards, we approach every engagement with integrity, transparency, and genuine care.

Firm Values



RESPECT

We hold in high regard and acknowledge the ideas, contributions, and dedicated efforts of our valued clients and team members. This dedication fosters an exceptional professional atmosphere, one that both clients and team members take pride in supporting.

- Thoughtful, timely responses to client inquiries
- Flexible scheduling and proactive check-ins
- Ongoing communication throughout the year



BALANCE

We are dedicated to fostering equilibrium across work, life, and community within our firm's ecosystem. We firmly believe that nurturing balance empowers our firm to deliver exceptional service to our employees and clients.

- Empowered staff who are engaged and enthusiastic
- A culture of service inside and outside the firm
- A holistic approach fostering long-term partnership



TEAMWORK

We understand that success relies on collaboration, and our finest work emerges in an environment that promotes teamwork. Our culture extends this collaborative ethos to include our clients, creating a synergy that enhances the services we deliver.

- Strong working relationships with management
- Clear expectations and transparency
- Team continuity that builds long-term understanding



PASSION

We take pride in the fact that each member of our team wholeheartedly believes in the services we offer and the value they contribute to our clients. Our commitment to delivering the utmost quality in services extends not only to our clients but also internally to our team members, reflecting our unwavering dedication.

- 600+ local governments and 600+ pension funds served annually
- Extensive client training and educational resources
- Engagement teams that love what they do—and it shows



EDUCATION

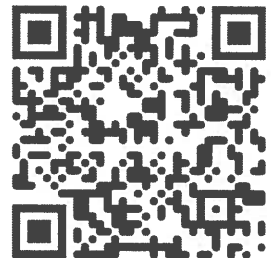
We believe that strong client service and staff excellence are built on a foundation of continuous learning. Our dedication to education ensures that both clients and professionals are equipped with the knowledge and skills to succeed in today's evolving government finance landscape.

Empowering Clients Through Education

We provide year-round training, on-demand webinars, and essential newsletter updates to clients at no extra cost. Our training covers key topics such as:

- Free on-demand and live webinars on key accounting and compliance topics
- In-person and virtual workshops tailored to local government needs
- Newsletters, guides, and explainer resources for easy reference
- Custom training sessions for onboarding or refresher learning

We record and share all of our client trainings so that they may be accessed on-demand directly from our website. Scan the QR code to go to our News Page.



Investing in Our Professionals

To deliver exceptional service, we continually invest in the development of our team:

- All staff meet or exceed AICPA and State Society CPE requirements
- Specialized training in GASB, Uniform Guidance, and Single Audits
- Learning through in-house programs, self-study, and industry seminars
- Ongoing education with GAQC, IGFOA, IMTA, and GFOA affiliations

In accordance with our firm's quality control document, all relevant staff members must fulfill the AICPA's continuing professional education requirements. Given our specialization in government, the mandated CPE hours for the staff outlined in this proposal are specifically tailored to the government industry, with a particular emphasis on Uniform Guidance/Single Audit continuing professional education as necessitated by our field. Our firm employs a variety of methods, including self-study, in-house training, participation in State Society or AICPA programs, involvement in Government Audit Quality Center programs, and engagement with programs offered by diverse government associations.





FIRM PROFILE

We Support the Organizations that Support You

We actively engage with the industries we serve through membership, support, and active participation in various professional organizations dedicated to serving the financial and management teams of our clients.





COMMUNITY INVOLVEMENT

A Culture and Passion for Community Involvement



Our firm is dedicated to both the clients we serve and the communities in which we reside. Our partners and team members are actively involved with numerous deserving nonprofit organizations. We are grateful to have individuals on our team who share our firm's philanthropic ethos, regularly volunteering their time, resources, and talents. In addition to volunteering, L&A organizes various fundraisers and donation drives to support local organizations and neighborhoods. Here is a glimpse of some of our recent community involvement and initiatives:



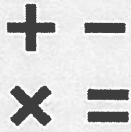
L&A is honored to collaborate with Working Together Chicago, a nearby nonprofit dedicated to offering development and placement opportunities for individuals with disabilities. The team members introduced to L&A through Working Together Chicago have not only enriched our company culture but have also contributed valuable skills to our projects.





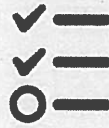
FIRM PROFILE

Our Services



Actuary Services

Seasoned actuaries craft data-driven pension and OPEB valuations, aligning funding strategies with stakeholder goals and regulations.



Audit Services

Independent audits led by government specialists deliver clear, timely reports that strengthen credibility for 600-plus public-sector clients.



Client Accounting and Advisory Services

Our talented advisory team runs accounting, reporting, payroll, and analytics, giving leaders real-time insight without added overhead.



Pension Administration Services

With two decades managing 600-plus funds, we streamline compliance, benefit calculations, and trustee reporting for peace of mind.



Tax Services

Experienced CPAs navigate complex codes to maximize savings and ensure full compliance for governments, nonprofits, and related entities.

Depth of Services Across Government Finance

L&A offers clients a wide range of tailored financial, compliance, and advisory services. Our expertise spans critical areas such as:

- Financial Reporting & GASB Implementation
- GFOA Certificate Support (ACFR & Budget Awards)
- Utility & Rate Studies
- Federal, State & Local Grant Reporting
- Budget & Levy Assistance
- Executive Search & HR Consulting
- Policy Development & Internal Controls
- Temporary Staffing & Training
- Pension & Benefit Calculations
- Outsourced Finance Department Services
- Revenue Audits & Compliance
- Capital Asset Tracking & Reporting



AUDIT APPROACH

Overview

We are prepared to meet or exceed all requirements and expectations of the District. The Leadership of L&A will be involved in all phases of the audit of the District as outlined below. L&A does not use statistical sampling in any phase of the audit process. Sample sizes used for testing are in accordance with standards established by the profession and will be determined in the planning phase.

Throughout the audit process we will inform management of audit issues as they arise and maintain the highest level of professionalism in the identification and communication of these issues. Discussion of the issues will take place immediately following their discovery and will allow management ample time to rectify any issues.

GFOA Certificate of Achievement

L&A fully supports the Government Finance Officers Association's (GFOA) Certificate of Achievement for Excellence in Financial Reporting Program. Annually, we assist over 100 clients in obtaining their certificates and have submitted over a thousand award applications to GFOA over the years. We also work with our clients in subsequent years on the implementation of any recommendations provided by the GFOA. We will respond to GFOA comments for improvement and take care of the filing of the necessary documents each year. We are in the top ten firms nationally that submit to the program.



Audit Scope and Standards

L&A will issue an opinion on the governmental activities, business-type activities, each major fund, the discretely presented component unit and the aggregate remaining fund information, including the notes to the financial statements, which collectively comprise the District's financial statements, with "in-relation-to" coverage provided on the combining and individual fund financial statements and on any supplementary information. We will not provide an opinion on the Management Discussion and Analysis, but will provide customary review of this information. Introductory and Statistical Sections of the Annual Comprehensive Financial Report, if applicable, will not be audited by us.

The audit will be conducted in accordance with generally accepted auditing standards, and, if a single audit becomes necessary, the standards for financial audits contained in Governmental Auditing Standards (2004), issued by the Comptroller General of the United States, and the Single Audit Act of 1996; and the provisions of Uniform Grant Guidance 2CFR-2000/OMB Circular A-133, Audits of State and Local Governments and Nonprofit Organizations.



AUDIT APPROACH

Client Service Timeline

Below is our proposed schedule for your audit phases:

PHASE		TIMING	TOTAL HOURS
Phase 1	Planning	November	16 Hours
Phase 2	Preliminary Fieldwork	December	24 Hours
Phase 3	Fieldwork	March	200 Hours
Phase 4	Drafts	Early April	36 Hours
Phase 5	Audit Completion	Late April	18 Hours

Phase 1: Planning

November

The purpose of the planning phase is to provide the foundation for the direction that the audit will take. During the planning phase of the audit, we will hold a planning meeting with you to discuss the audit approach, develop a schedule for completing the audit, and review the areas that we will be focusing on during our fieldwork procedures and testing.

The following is an outline of the key steps performed during the planning phase of the audit:

- Discussing and agreeing upon report formats to provide information which complies with generally accepted accounting principles. The format should be agreed upon during the planning phase of the audit to ensure timely issuance of the report. Our plan is to adopt a format similar to the previous year.
- Discussing availability of accounting records and source documents and developing a detailed list of schedules to be prepared by your team.
- Developing a schedule for completing the subsequent phase of the audit.



AUDIT APPROACH

Phase 2: Preliminary Fieldwork

December

Preliminary fieldwork is the next phase of the audit process and involves expanding our understanding of your operations through a review of various documents and through discussions with your personnel. During this phase, we will engage in the required study and evaluation of internal accounting controls as part of the financial and compliance audit.

The purpose of our study and evaluation will be to obtain sufficient knowledge and understanding of the internal accounting and administrative control systems used by the District for reliance on the system of internal control and the degree of such reliance; or to aid us in designing substantive tests in the absence of such reliance. We will hold progress meetings with key management, as necessary, to keep you apprised of the results of our preliminary review and to discuss the key internal controls to be tested.

Our approach to the study and evaluation of the internal accounting and administrative controls will be accomplished through the following techniques:

- We will perform an in-depth review of internal control documentation and working papers made available by the prior audit Firm and the District.
- We will use internal control questionnaires, narratives and/or flowcharting techniques to document key flows of information. Because of our extensive commitment to the industry, the questionnaires utilized are designed specifically for use on governmental engagements. We will utilize this information and identify key internal control procedures which will be tested in order to warrant reliance on the identified controls. The objectives of such reliance will be to reduce the extent of substantive work performed, resulting in a more cost-efficient audit approach.
- We will evaluate audit risk for all key financial statement assertions and compliance determinations using the procedures outlined above. Audit risk is the risk that material financial statement misstatements or material noncompliance will not be prevented or will not be detected and corrected in a timely manner.



AUDIT APPROACH

Phase 3: Fieldwork

March

This phase of the audit will consist primarily of substantive testing of year-end balances. If any audit issues come to our attention during the course of our work, we will immediately inform you so that action can be taken before the completion of our fieldwork.

We will design our detailed testing procedures to provide both compliance and financial audit coverage where applicable. We utilize custom designed audit programs that are specifically designed for government clients and therefore, provide for the most efficient and effective approach.

At a minimum, management is to provide supporting schedules for the following areas once we commence fieldwork:

Cash	Accounts Payable
Investments	Payroll
Governmental Revenues/Receivables	Debt Service
Proprietary Revenues/Receivables	Fund Balance/Net Position
Inventories	Grants
Interfunds	Risk Management
Capital Assets	

For financial audit purposes, we will assess the risk of material misstatement associated with a given objective, and perform substantive and compliance procedures. Our substantive procedures will gather evidence as to the completeness, accuracy, or validity of the information contained in the financial statements. These procedures will include confirmation of year-end balances, vouching documents and analytic reviews. Through our compliance procedures, we will gather evidence related to the existence and effectiveness of specific internal controls. These procedures include examinations of documents for proper approval and review of procedures for compliance with rules, regulations and internal policies.

At the conclusion of fieldwork, workpapers will be reviewed by the engagement partner and we will prepare the Annual Comprehensive Financial Report in accordance with generally accepted accounting principles for government entities. In addition, we will prepare a draft management letter and other required communication letters that we will review and discuss with the District during the draft phase of the audit.



AUDIT APPROACH

Phase 4: Drafts

Early April

The final completion and quality review of the initial draft of the Annual Comprehensive Financial Report will be completed at our office and a draft of the Annual Comprehensive Financial Report and related communication letters will be provided to the District no later than the date previously agreed to. The District will then have a sufficient amount of time to review the draft for questions and/or changes. L&A will then coordinate with the District a final draft where we will review the District's questions and/or changes to the Annual Comprehensive Financial Report as well as the client communication letters and submit a final draft of the Annual Comprehensive Financial Report to the District.

Phase 5: Audit Completion

Late April

Upon approval of the drafts by the District, we will deliver final, bound Annual Comprehensive Financial Reports. At the completion of our audit, we will also provide a the final management letter addressing reportable conditions, if any, and other comments and observations for improvements. The management letter will be provided as a separate document. The management letter will contain, as warranted and appropriate:

- Recommendations to improve accounting practices, procedures, and internal controls.
- Insights on new or redesigned automated systems, including control measures and efficiency improvements.
- Suggestions for operational enhancements and cost efficiencies.
- Findings on compliance with applicable rules, regulations, and laws.
- Relevant best practices and additional recommendations.
- Upcoming GASB pronouncements and auditing standards impacting future financial statements.
- All reports and communication letters provided in high-quality PDF format.

L&A strives for continual communication with District staff and management as well as the Board. As such, the engagement partner will be available for meetings and/or formal presentations of the Annual Comprehensive Financial Report and communication letters with representatives of the District.



KEY ENGAGEMENT PERSONNEL

Ronald J. Amen, CPA

Managing Partner

With a wealth of experience spanning more than 36 years, Ron Amen has dedicated his career to serving clients in the governmental sector. He has actively contributed to a wide array of governmental engagements, involving municipalities, park districts, school districts, state and federal government entities, universities, nonprofits, and various other government organizations.

Educational and Membership Background

- University of Nebraska
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Government Finance Officers Association (GFOA) and Illinois GFOA
- Member of AICPA Government Audit Quality Center
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses

Governmental Accounting and Auditing Experience

Ron has overseen a multitude of governmental projects throughout his tenure in public accounting. His diverse assignments have encompassed audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and various other projects, offering a comprehensive overview of his professional background. Leveraging his extensive experience in government affairs, he is frequently tapped as a resource for innovative problem-solving related to local government issues. Serving in a hands-on capacity, he acts as a working partner, maintaining availability and active participation in every phase of the audit process.

Additionally, Ron has played a key role in the management of substantial commercial and nonprofit initiatives. His involvement spans audits, tax preparation, consulting, and strategic planning, addressing the needs of both commercial and nonprofit clients.





KEY ENGAGEMENT PERSONNEL

Jamie L. Wilkey

Technical Partner

Jamie Wilkey has over 24 years of professional accounting experience exclusively in the governmental sector. She has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts and various other units of government.

Educational and Membership Background

- Truman State University
- Northern Illinois University
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Technical Accounting Review Committee (TARC) with IGFOA
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of Park Districts/Illinois Parks and Recreation Association (IAPD/IPRA)
- GFOA Special Review Committee for the Certificate of Achievement for Excellence in Financial Reporting
- Instructor for IGFOA Training Courses
- Instructor for IMTA Training Courses
- Instructor for IPPFA Training Courses

Governmental Accounting and Auditing Experience

Jamie's experience in the governmental sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects. Jamie has been responsible for the management of numerous annual audits for government units, all of which has either received the Certificate of Achievement for Excellence in Financial Reporting Award from the GFOA in the first year of their submittal to the program or maintained their Certificate standing.

Jamie also has extensive government consulting experience, which includes the responsibility for all financial operations of the government unit, including, but not limited to, the maintaining of the general ledger, trial balance, balance sheet and consolidated financials. Jamie has also assisted numerous clients with payroll processing, budget preparation, supervision of accounts receivable, accounts payable and utilities billing processing, tax levies and related documents, and the recommendation and implementation of various finance/accounting department procedures and policies.



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Naperville, Illinois 60563



630.393.1483 ext. 227



jwilkey@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

Matt R. Beran, CPA

Operations Partner

Matt Beran has over 22 years of professional accounting experience, 14 of those are exclusively in the governmental sector. Prior to working in government, Mr. Beran was a supervisor at one of the Big 4 accounting firms. He has participated in numerous governmental engagements, including municipalities, park districts, school districts, libraries, special districts, nonprofits and various other units of government.

Educational and Membership Background

- Truman State University
- Certified Public Accountant
- American Institute of Certified Public Accountants
- Member of Illinois Government Finance Officers Association (IGFOA)
- Member of Illinois Municipal Treasurers Association (IMTA)
- Member of Illinois Association of School Board Officials (IASBO)
- Instructor for IMTA Training Courses
- Instructor for IASBO Training Courses

Governmental Accounting and Auditing Experience

Matt's experience in the government sector includes managing numerous governmental engagements. Assignments ranging from audits, single audits, TIF audits, performance reviews, budgeting, strategic planning, and other projects is a brief history of his background.

Matt has been responsible for the training of staff at Lauterbach and Amen. The training includes audit methodology and the specifics of governmental accounting, such as property taxes, debt, and full accrual versus modified accrual accounting. He researches new GASB pronouncements and gains an understanding of the change and how it will affect clients, audit staff, and the audit process. Then Matt passes along this knowledge to clients to ensure they understand what is changing.

Matt has also been responsible for various agreed-upon procedures including forensic audits. He has been able to observe various municipalities, park districts and libraries and prepare an extensive report on their current internal controls and procedures. Matt will also then give various suggestions on how to improve internal controls and procedures to improve efficiency and accuracy while still having proper segregation of duties





KEY ENGAGEMENT PERSONNEL

Jennifer Martinson, CPA

Audit Partner

Jennifer Martinson has over 14 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.

Educational and Membership Background

- University of Miami
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)

Governmental Accounting and Auditing Experience

Jennifer's experience in the government sector includes both audit and project-based engagements with various municipalities, park districts, libraries, counties, nonprofit entities and pension funds. Additionally, she coordinates training opportunities for these entities to ensure they are responsibly educated on all relevant topics and standards.

Jennifer also plays an active role in the supervision and development of audit procedures and personnel. This role includes the implementation of GASB pronouncements, accounting standards, and other quality control initiatives throughout all engagements, as well as the training of staff involved in these engagements. She is a technical resource to the team and to clients, and works closely with both to identify effective solutions and implement best practices.



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630.393.1483



jmartinson@lauterbachamen.com



KEY ENGAGEMENT PERSONNEL

Melissa Juntunen, CPA

Audit Partner

Melissa Juntunen has over 18 years of professional accounting experience serving clients in the governmental sector. She has participated in numerous governmental engagements in both an audit and financial services capacity. These engagements primarily include municipalities, park districts, nonprofit entities and pension funds.

Educational and Membership Background

- DeVry University
- Certified Public Accountant
- American Institute of Certified Public Accountants (AICPA)
- Member of Illinois Government Finance Officers Association (IGFOA)
- The Illinois CPA Society (ICPAS)
- Technical Accounting Review Committee (TARC) Member with IGFOA
- Illinois CPA Society Government Review Committee Member

Governmental Accounting and Auditing Experience

Melissa's experience in the government sector includes management of numerous units of government. Such assignments include annual audits, single audits, TIF audits, grant specific audits, and other related projects.

Currently, Melissa oversees the audit team at L&A. This team works to complete annual financial reports, comptrollers reports, Illinois Department of Insurance reports, TIF compliance reports and Government Finance Officers Association (GFOA) filings for all audit clients of the Firm. Melissa's role includes researching new GASB pronouncements to gain an understanding of the change and how it will affect clients, audit staff, and the audit process, complete technical reviews of the annual financial reports, help train staff on new technical guidance to ensure the proper inclusion into the reports, and help communicate the changes out to clients.





KEY ENGAGEMENT PERSONNEL

Audit Team Key Personnel

Courtney Mohr, Principal



Courtney has over 8 years of public accounting experience serving various types of clients. She is a graduate of North Central College and a Certified Public Accountant. She has participated as the lead in both auditing and financial services roles where she specializes in nonprofit and municipal entities.

Ann Scales, Principal



Ann has 16 years of professional accounting experience exclusively in the governmental sector. She is a graduate of Marquette University and is a Certified Public Accountant. Ann specializes in financial reporting requirements for Annual Comprehensive Financial Reports. Ann also has extensive nonprofit audit experience.

Don Shaw, Principal



Don has 16 years of professional accounting experience, with 9 of those years being exclusively in the governmental sector. He is a graduate of Northern Illinois University and is a Certified Public Accountant. Don specializes in auditing municipalities, school districts and Uniform Grant Guidance single audit testing, reporting and submissions.

Hannah Cullerton, Manager



Hannah has over 5 years of professional accounting experience exclusively in the governmental sector. Hannah received a Bachelor's Degree in Accounting from Robert Morris University - Illinois and a Master's Degree in Auditing and Advisory Services from DePaul University. Hannah specializes in nonprofit and municipal audits.

Riley Martin, Manager



Riley has 5 years of professional accounting experience exclusively in the governmental sector. He is a graduate of Loras College and is a Certified Public Accountant. Riley specializes in new staff development and training, as well as auditing municipalities, park districts, libraries, and other governmental entities.

Aimee Paradee, Lead



Aimee has about 3 years of governmental accounting experience, with a focus on nonprofit and municipal audits. She is a graduate of Elmhurst University with a bachelor's degree in accounting. Aimee contributes to both the planning and execution of audit engagements, supporting a range of public sector clients.



PRICING & BILLING

AUDIT SERVICES RFP RESPONSE FORM

Firm:	Lauterbach & Amen, LLP
Firm Contact/Project Manager:	Ronald J. Amen, Partner
Email Address:	ramen@lauterbachamen.com
Address:	668 N. River Road Naperville, IL 60563
Telephone and Fax Numbers:	Phone: 630.393.1483 Fax: 630.393.2516
Signature of Authorized Agent:	 , Partner
Date of Proposal Submission:	August 29, 2025

PRICE STRUCTURE

	December 31, 2025	December 31, 2026	December 31, 2027
Wheaton Park District Audit	\$22,500	\$23,400	\$24,300
Cosley Foundation Audit & 990	\$7,800	\$8,100	\$8,400
DCHM Foundation Audit & 990	\$3,600	\$3,700	\$3,800
Play for All Foundation Audit & 990	\$3,600	\$3,700	\$3,800
Single Audit, if required*	\$4,800	\$5,000	\$5,200

* The Single Audit fee is for the testing of one (1) major program. An additional \$1,500 would be charged for each additional major program required to be tested.



PRICING & BILLING

SEE APPENDIX FOR DETAILED FEE STRUCTURE

HOURS SCHEDULE

	Hours	Standard Rate	Quoted Rate	Total
Partner	31	\$200	\$180	\$5,580
Manager	129	\$180	\$160	\$20,640
In-Charge	134	\$140	\$120	\$16,080
	294			\$42,300

Our Firm stresses that we are available throughout the year to provide technical accounting and financial reporting assistance to the District. We encourage clients to contact us with questions that may arise. In addition, we provide no-cost client trainings to introduce new GASB pronouncements and auditing standards that may affect the District, as well as providing other training topics based on client requests and needs.

Schedules Requested

The proposed annual prices are based upon staff support at all levels from District personnel and that the District will provide adjusted trial balances and support (detailed schedules that reconcile to the trial balance) for all balance sheet accounts. At a minimum, management is to provide supporting schedules for the areas outlined in the Fieldwork Phase of the Audit Approach section of this proposal.

Additional Services

Should it become necessary for the District to request us to render additional services to either supplement the services requested in the RFP or to perform additional work as a result of the specific recommendations included in any report issued on this engagement or new accounting standards, then such additional work will be performed only after discussing with management the level of effort and estimated costs prior to performing any such work.

As independence standards have recently become more stringent related to the types of additional services auditors can perform, L&A would review these independence standards and the types of services requested prior to proposing on any additional services.



REFERENCES

Our strongest endorsement comes from satisfied clients. Feel free to reach out to the individuals listed below, who have benefited from our firm's services, to learn about their experiences and the ongoing value our services bring to their organizations. Additional references can be provided upon request.

Client		Contact
	Glen Ellyn Park District*	Nick Cinquegrani 630.858.2462 NCinquegrani@gepark.org
	Park District of Oak Park *	Mitch Bowlin 708.725.2015 mitch.bowlin@pdop.org
	Warrenville Park District*	Linda Straka 630.393.7279 lindas@warrenvilleparks.org
	Elmhurst Park District*	Barbara Stembridge 630.993.8196 bstembridge@epd.org

* Indicates governments who currently hold the GFOA Certificate of Achievement.



Municipalities
135+



Park Districts
75+



School Districts
50+



Libraries
70+



Pension Funds
600+



Other Entities
125+



REFERENCES

L&A is committed to maintaining high standards of quality and service. We encourage you to connect with any of the clients listed below, whom we have had the privilege of serving, to gain insights into their experiences with L&A.

Park Districts | Special Recreation Districts | Forest Preserve Districts

PARK DISTRICTS			
Berkeley Park District	Frankfort Square Park District	Lockport Township Park District*	Sycamore Park District
Berwyn Park District	Geneseo Park District*	Manhattan Park District*	Tinley Park Park District*
Big Rock Park District	Geneva Park District*	Marengo Park District	Vernon Hills Park District*
Bolingbrook Park District*	Glen Ellyn Park District*	Memorial Park District	Veterans Park District
Buffalo Grove Park District*	Glencoe Park District*	Mokena Community Park District	Warrenville Park District*
Butterfield Park District	Golf Maine Park District	Morton Grove Park District*	Wauconda Park District
Byron Park District	Grayslake Park District	Mundelein Park District*	Waukegan Park District*
Carol Stream Park District*	Gurnee Park District*	Norridge Park District	West Chicago Park District
Cary Park District*	Hickory Hills Park District	Northbrook Park District*	Wheaton Park District
Central Stickney Park District	Hoffman Estates Park District*	Northfield Park District	Wheeling Park District
Champaign Park District*	Homewood-Flossmoor Park District*	Oak Brook Park District*	Wildwood Park District
Channahon Park District	Huntley Park District *	Oak Lawn Park District*	Wilmette Park District*
Darien Park District	Itasca Park District	Oak Park Park District*	Winnetka Park District*
Deerfield Park District*	Kankakee Valley Park District	Oakbrook Terrace Park District	Wood Dale Park District
DeKalb Park District	Kenilworth Park District	Oswegoland Park District*	Zion Park District*
Des Plaines Park District*	La Grange Park Community Park District	Park Ridge Park District*	
Elk Grove Park District*	La Grange Park District*	Plainfield Park District*	
Elmhurst Park District*	Lake Bluff Park District*	River Forest Park District*	
Flagg-Rochelle Community Park District	Lan-Oak Park District	Round Lake Area Park District	
	Lemont Park District*	St. Charles Park District*	
SPECIAL RECREATION ASSOCIATIONS		FOREST PRESERVE DISTRICTS	
Fox Valley Special Recreation Association		Forest Preserve District of DuPage County*	
Kishwaukee Special Recreation Association		Forest Preserve District of Kane County*	
Lincolnway Special Recreation Association		Lake County Forest Preserve District*	
Maine-Niles Association of Special Recreation			
Northern Illinois Special Recreation Association*			
Northern Suburban Special Recreation Association and Foundation			
Northern Will County Special Recreation Association			
South East Association for Special Parks and Recreation*			
Special Recreation Services of Northern Lake County			
Warren Special Recreation Association			
West Suburban Special Recreation Association			
Western DuPage Special Recreation Association*			

* Indicates governments who currently hold the GFOA Certificate of Achievement.



REFERENCES

L&A stands by our quality and service. As such, we encourage you to reach out to any of the clients listed below that we serve to learn more about their experience with L&A.

Nonprofits

AllenForce	Homewood Science Center
American Association of Dental Editors & Journalists	Horsepower Therapeutic Riding
Birdies for Babies Association	Illinois Association of School Business Officials
Butterfield Preservation Foundation	Illinois Metropolitan Investment Fund
Center for Healthcare Innovation	Illinois Pet Lovers Association
Channahon Park District Foundation	Illinois School Nutrition Association
Chicago Southland Convention & Visitors Bureau	Lower Des Plaines Watershed Group
Children's Discovery Museum	Lower DuPage River Watershed Coalition
Community Action Together for Children's Health	Meet Chicago Northwest
Community Christian Church	Naperville District #203 General Home & School Association
Community Service Council of Northern Will County	Naperville North Huskies Hockey Club
Cooperative Computer Services	Naperville Parks Foundation
Counseling Center of the North Shore	New Faith Baptist Church International
Cross Evangelical Lutheran Church and School	NIPSTA Foundation
DuPage River Salt Creek Workgroup	Normal Public Library Foundation
Elburn Lions Club	Northeastern Illinois Agency on Aging
Elyssa's Mission	Northfield Parks Foundation
Entrepreneur & Family Business Council	Northwest Building Officials and Code Administrators
Fox Valley Special Recreation Foundation	Panic NMR Association
Friends of Kenilworth	RE:Work Training
Friends of the Barrington White House	Reavis Community High School District 220 Educational Foundation
Friends of the Forest Preserve District of DuPage County	Respond Now
Geneseo Park District Foundation	South Suburban Mayors and Managers Association
GiveASeed Foundation	Southern Kane County Training Association
GiveNKind	St. Charles Business Alliance
Glencoe Junior High Project	Steeple Run Community Council
Glenview Park Foundation	YMCA of Northwestern Dupage County
Great Lakes & St. Lawrence Cities Initiative	YMCA of Ottawa



Municipalities
135+



Park Districts
75+



School Districts
50+



Libraries
70+



Pension Funds
600+



Other Entities
125+



COMPLIANCE AND CREDENTIALS

Quality Assurance

We are dedicated to delivering the utmost quality to our clients at every stage of the engagement. Our Quality Assurance Team plays a crucial role in this commitment by reviewing all deliverables before issuance, offering support for technical inquiries, and scrutinizing documentation and reports to ensure compliance with both professional standards and our Firm's policies. At L&A, our commitment to providing high-quality deliverables is evident in our membership in the Private Companies Practice Section (PCPS) of the Division for CPA Firms within the American Institute of Certified Public Accountants (AICPA). This membership involves subjecting our accounting and auditing practice to quality control reviews, ensuring adherence to the professional standards set by the AICPA.

L&A has undergone no federal or state desk reviews of its audits in the past five years. Additionally, there has been no disciplinary action taken against the firm by state regulatory bodies or professional associations within the same timeframe.

Peer Review

As a requirement for membership in the AICPA, the national organization representing CPAs in public practice, industry, government, and education, our Firm undergoes an independent peer review of our accounting and auditing practice. You can find a copy of our most recent peer review opinion within this proposal. L&A has received the highest opinion, a "pass," demonstrating our commitment to maintaining the highest standards in our practices.

Independence

All personnel are mandated to promptly report to the Firm any instances of compromised independence concerning any clients. The guidelines for maintaining independence align with the AICPA's Code of Professional Ethics. Furthermore, our adherence extends to compliance with the standards established by the General Accounting Office (GAO). It is important to note that we maintain independence specifically in relation to your engagement.

License to Practice

We confirm that both L&A as a firm and all essential personnel hold valid licenses to practice in the State of Illinois.

Our State of Illinois license number is 066-003655.





COMPLIANCE AND CREDENTIALS

Cybersecurity



In the face of ever-evolving threats that are increasingly perilous, it is imperative for us to stay ahead of the curve, consistently refining our strategies for information security. In order to meet the distinctive security standards expected by our clients and effectively tackle the dynamic regulatory landscape, L&A has deliberately chosen tools and procedures essential for safeguarding client data and managing security risks throughout the duration of a client project. Various safeguards, such as Multi-Factor Authentication, restricted human access, anti-virus software, and firewalls, have been implemented firm-wide to reduce risks and bolster the security of client data.

L&A Portal Security

L&A has opted for an application for online access to client data that operates through a secure portal hosted at some of the world's most extensive and secure data centers. Employing the industry's cutting-edge security and reliability measures, this system is designed to ensure the safety of your data. The incorporation of built-in redundancy encompasses multiple data locations, internet connections, and power sources, ensuring the continuous operation of our secure portal. Additionally, we employ secure password protection and 256-bit encryption to safeguard your data during its transmission between the data center and your computer.

Disaster Contingency Plans

L&A has formulated recovery plans for our IT infrastructure, encompassing systems, applications, and data. These plans extend to networks, servers, desktops, laptops, wireless devices, and connectivity. Our recovery strategies are designed to preemptively address potential disruptions to one or more of the following system components:

- Hardware (networks, servers, laptops)
- Internet connectivity
- Software applications
- Data and restoration





COMPLIANCE AND CREDENTIALS

DFK International/USA



Lauterbach and Amen is an independent member of DFK International, a worldwide association of independent accounting and management consulting firms, with locations in over 40 major markets throughout the United States and representation in over 85 countries worldwide. Our

membership in DFK enhances our worldwide reach, provides us with additional resources, and expands the world of opportunity for our clients.

Other Information

While we do not foresee any issues arising throughout the engagement, we will promptly communicate any noteworthy concerns to the relevant representatives of management and/or the governing board. This communication will align with our established standards for addressing such matters.



COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

FIRM'S RESPONSIBILITY

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

PEER REVIEWER'S RESPONSIBILITY

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.



COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2022 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

ELLIN & TUCKER
Certified Public Accountants

Baltimore, Maryland
December 29, 2022

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COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

To the Partners of
Lauterbach & Amen, LLP and the Peer Review Alliance Report Acceptance Committee

We have reviewed the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP (Firm) in effect for the year ended June 30, 2019. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

FIRM'S RESPONSIBILITY

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and remediating weaknesses in its system of quality control, if any.

PEER REVIEWER'S RESPONSIBILITY

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

REQUIRED SELECTIONS AND CONSIDERATIONS

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.



COMPLIANCE AND CREDENTIALS

ELLIN & TUCKER

OPINION

In our opinion, the system of quality control for the accounting and auditing practice of Lauterbach & Amen, LLP in effect for the year ended June 30, 2019 has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Lauterbach & Amen, LLP has received a peer review rating of *pass*.

ELLIN & TUCKER
Certified Public Accountants

Baltimore, Maryland
December 27, 2019

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COMPLIANCE AND CREDENTIALS



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
3/25/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Crum-Halsted Agency, Inc. 429 N Kirk Road Suite 100 Geneva, IL 60134		CONTACT NAME: Tom Sutter PHONE (A/C, No, Ext): (630) 443-7300 FAX (A/C, No): (630) 597-9826 E-MAIL ADDRESS: tom.sutter@onedigital.com	
INSURED Lauterbach & Amen, LLP 668 N River Road Suite 100 Naperville, IL 60563		INSURER(S) AFFORDING COVERAGE INSURER A: Citizens of America NAIC # 31534 INSURER B: Allmerica Financial Benefit 41840 INSURER C: The Hanover Insurance Company 22292 INSURER D: At-Bay Specialty Insurance Company 19607 INSURER E: INSURER F:	

COVERAGES

CERTIFICATE NUMBER: 2025 Standard Cert

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER ☒ POLICY ☐ PROJECT ☐ LOC ☒ OTHER: Cyber Liability			OBCA886072	3/31/2025	3/31/2026	EACH OCCURRENCE \$ 1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 300,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COM/PROP AGG \$ 2,000,000 Aggregate Limit of Insurance \$ 1,000,000
D				ATB662062804	3/31/2025	3/21/2026	
A	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ ALL OWNED AUTOS ☐ SCHEDULED AUTOS ☒ HIRED AUTOS ☒ NON-OWNED AUTOS			OBCA886072	3/31/2025	3/31/2026	COMBINED SINGLE LIMIT (Ea accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE DED \$ RETENTION \$			OBCA886072	3/31/2025	3/31/2026	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	W2CA886039	3/31/2025	3/31/2026	☒ PER STATUTE ☐ OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
C	Professional Liability			ZHCA59592810	3/31/2025	3/31/2026	Limit per Claim / Aggregate \$5,000,000
C	Crime			ZBCD87204607	3/31/2025	3/31/2026	Employee Dishonesty \$3,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

Evidence of Coverage	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE Ted Rosenow, CIC/TM <i>Yvonne A. Rosenow</i>

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APPENDIX

SIGNED FEE STRUCTURE PAGES

Appendix B

Wheaton Park District Fee Proposal

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF DECEMBER 31
FOR THE FISCAL YEARS LISTED BELOW:

Fiscal Year	Three Year Contract	
2025	\$	22,500.00
2026	\$	23,400.00
2027	\$	24,300.00

SCHEDULE OF PROFESSIONAL FEES FOR A SINGLE AUDIT IN ACCORDANCE WITH 2 CFR 200.514 AS OF DECEMBER 31
FOR THE FISCAL YEARS LISTED BELOW:

Fiscal Year	Three Year Contract	
2025	\$	4,800.00
2026	\$	5,000.00
2027	\$	5,200.00

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,
Quoted Hourly Rates for the Fiscal Years Listed below:

Partner:

Fiscal Year	Three Year Contract	
2025	\$	180.00
2026	\$	185.00
2027	\$	190.00

Manager:

Fiscal Year	Three Year Contract	
2025	\$	160.00
2026	\$	165.00
2027	\$	170.00

Supervisor:

Fiscal Year	Three Year Contract	
2025	\$	120.00
2026	\$	124.00
2027	\$	128.00

Staff:

Fiscal Year	Three Year Contract
2025	N/A
2026	N/A
2027	N/A

Other:

Fiscal Year	Three Year Contract
2025	N/A
2026	N/A
2027	N/A

Other:

Fiscal Year	Three Year Contract
2025	N/A
2026	N/A
2027	N/A

Firm Name: Lauterbach & Amen, LLP

Address: 668 N. River Road

Naperville, IL 60563

Signature: 

Date: August 29, 2025

Printed Name: Ronald J. Amen

Title: Managing Partner

Telephone #: 630.393.1483

Email: ramen@lauterbachamen.com

Appendix B

Cosley Foundation Fee Proposal

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF DECEMBER 31
FOR THE FISCAL YEARS LISTED BELOW:

Fiscal Year	Three Year Contract	
2025	\$	7,800.00
2026	\$	8,100.00
2027	\$	8,400.00

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,
Quoted Hourly Rates for the Fiscal Years Listed below:

Partner:

Fiscal Year	Three Year Contract	
2025	\$	180.00
2026	\$	185.00
2027	\$	190.00

Manager:

Fiscal Year	Three Year Contract	
2025	\$	160.00
2026	\$	165.00
2027	\$	170.00

Supervisor:

Fiscal Year	Three Year Contract	
2025	\$	120.00
2026	\$	124.00
2027	\$	128.00

Staff:

Fiscal Year	Three Year Contract	
2025	N/A	
2026	N/A	
2027	N/A	

Other: _____

Fiscal Year	Three Year Contract
2025	N/A
2026	N/A
2027	N/A

Other: _____

Fiscal Year	Three Year Contract
2025	N/A
2026	N/A
2027	N/A

Firm Name: Lauterbach & Amen, LLP

Address: 668 N. River Road

Naperville, IL 60563

Signature: 

Date: August 29, 2025

Printed Name: Ronald J. Amen

Title: Managing Partner

Telephone #: 630.393.1483

Email: ramen@lauterbachamen.com

Appendix B

DuPage County Historical Museum Foundation Fee Proposal

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF DECEMBER 31
FOR THE FISCAL YEARS LISTED BELOW:

Fiscal Year	Three Year Contract	
2025	\$	3,600.00
2026	\$	3,700.00
2027	\$	3,800.00

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,
Quoted Hourly Rates for the Fiscal Years Listed below:

Partner:

Fiscal Year	Three Year Contract	
2025	\$	180.00
2026	\$	185.00
2027	\$	190.00

Manager:

Fiscal Year	Three Year Contract	
2025	\$	160.00
2026	\$	165.00
2027	\$	170.00

Supervisor:

Fiscal Year	Three Year Contract	
2025	\$	120.00
2026	\$	124.00
2027	\$	128.00

Staff:

Fiscal Year	Three Year Contract	
2025	N/A	
2026	N/A	
2027	N/A	

Other:

Fiscal Year

Three Year Contract

2025 N/A

2026 N/A

2027 N/A

Other:

Fiscal Year

Three Year Contract

2025 N/A

2026 N/A

2027 N/A

Firm Name: Lauterbach & Amen, LLP

Address: 668 N. River Road

Naperville, IL 60563

Signature:



Date: August 29, 2025

Printed Name: Ronald J. Amen

Title: Managing Partner

Telephone #: 630.393.1483

Email: ramen@lauterbachamen.com

Appendix B

Play For All Foundation Fee Proposal

SCHEDULE OF PROFESSIONAL FEES FOR THE AUDIT OF THE FINANCIAL STATEMENTS AS OF DECEMBER 31
FOR THE FISCAL YEARS LISTED BELOW:

Fiscal Year	Three Year Contract	
2025	\$	3,600.00
2026	\$	3,700.00
2027	\$	3,800.00

SCHEDULE OF PROFESSIONAL FEES FOR ADDITIONAL SERVICES,
Quoted Hourly Rates for the Fiscal Years Listed below:

Partner:

Fiscal Year	Three Year Contract	
2025	\$	180.00
2026	\$	185.00
2027	\$	190.00

Manager:

Fiscal Year	Three Year Contract	
2025	\$	160.00
2026	\$	165.00
2027	\$	170.00

Supervisor:

Fiscal Year	Three Year Contract	
2025	\$	120.00
2026	\$	124.00
2027	\$	128.00

Staff:

Fiscal Year	Three Year Contract	
2025	N/A	
2026	N/A	
2027	N/A	

Other:

Fiscal Year

Three Year Contract

2025 N/A

2026 N/A

2027 N/A

Other:

Fiscal Year

Three Year Contract

2025 N/A

2026 N/A

2027 N/A

Firm Name: Lauterbach & Amen, LLP

Address: 668 N. River Road

Naperville, IL 60563

Signature:



Date: August 29, 2025

Printed Name: Ronald J. Amen

Title: Managing Partner

Telephone #: 630.393.1483

Email: ramen@lauterbachamen.com

TO: Board of Commissioners
FROM: Dan Novak, Director of Arrowhead Operations
Kim Prazak, Assistant Director of Arrowhead Operations
THROUGH: Michael Benard, Executive Director
RE: Arrowhead Food Supply Bid 2025-2026
DATE: October 1, 2025



SUMMARY:

Arrowhead's 2025-26 Food Supply Bid document was available to vendors August 12, 2025, with bids officially opened August 28, 2025. Bid packets were sent to eleven vendors with nine choosing to submit bid pricing for both commodities as well as fixed pricing. Greco Foods and RDF submitted bids but were rejected due to incomplete documents.

Below is a list of food categories we sought bids from as well as the vendors who submitted formal bids within these categories:

Bid Category:	Bids Received From:
Dairy	Get Fresh Sysco Chicago Fortune Fish Co Chef's Warehouse
Seafood	Sysco Chicago Fortune Fish Co Chef's Warehouse
Poultry	Get Fresh Consumer Meat Packing Co. Sysco Chicago Fortune Fish Co.
Meat	Consumer Meat Packing Co. Sysco Chicago Fortune Fish Co Chef's Warehouse
Bread	Turano Baking Company Sysco Chicago Fortune Fish Co
General/Frozen	Sysco Chicago
Dry Goods	Sysco Chicago
Paper & Disposable	TriMark Marlin Sysco Chicago
Produce	Get Fresh Sysco Chicago Fortune Fish Co
Beverages	Sysco Chicago

Implementation:

Food bid contracts will begin December 1, 2025, and will run through November 30, 2026.

After board approval, award letters will be distributed confirming the length and dates of the contract as well as Arrowhead's right to terminate, at any time, for convenience and without cause upon seven days' prior written notice.

Impact:

Fixed pricing for certain volatile items such as meat, sugar, flour, and coffee is viewed as extremely valuable. Fixed pricing for those items will keep our costs and margins predictable and avoid unexpected product increases.

PREVIOUS COMMITTEE/BOARD ACTION:

Arrowhead's Food Supply Bid 2024-2025 Results.

Diary:	Get Fresh	\$ 162,130	Commodity Pricing- 1 year
Seafood:	Sysco`	\$ 68,921	Fixed/Commodity Pricing- 1 year
Poultry:	Get Fresh	\$ 135,110	Commodity Pricing- 1 year
Meat:	Consumers Meat	\$ 315,253	Fixed Pricing- 1 year
Bread:	Turano Baking	\$ 60,110	Fixed Pricing- 1 year
General/Froz:	Sysco Chicago	\$ 172,463	Fixed Pricing- 1 year
Dry Goods:	Sysco Chicago	\$ 149,001	Fixed Pricing- 1 year
Paper/Disp:	Trimark USA	\$ 66,054	Commodity Pricing- 1year
Produce:	RFD	\$ 156,440	Fixed Pricing- 1 year
Beverages:	Sysco Chicago	\$ 20,420	Fixed Pricing- 1 years

REVENUE OR FUNDING IMPLICATIONS:

Expenses will be covered by related revenues and are specified in the 2025 operating budget as well as the 2026 proposed operating budget and appropriation.

LEGAL REVIEW:

Legal counsel assisted in the bid review process, which resulted in two bids being deemed unresponsive and subsequently rejected.

RECOMMENDATION:

Staff Recommendation and commentary:

Dairy:	Sysco Chicago	\$149,520	Commodity Pricing
---------------	----------------------	------------------	--------------------------

Four bids were received for the Dairy category: Sysco Chicago bid \$149,520 (commodity 7%), Get Fresh Produce bid \$155,455 (commodity 12%), Chefs Warehouse bid \$164,729 (commodity 15%) and Fortune Fish Co \$33,227 (commodity). Chefs Warehouse and Fortune Fish Co are unable to provide all line items. Sysco Chicago has the lowest price and has a lower commodity rate. They can provide all specific line items. Staff recommend Sysco Chicago for the Dairy category.

Seafood:	Sysco Chicago	\$ 51,883	Commodity Pricing
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Three bids were received for the Seafood category: Sysco Chicago bid \$51,883 (commodity 7%) and Fortune Fish Co. bid \$50,778 (commodity 19%) and Chef's Warehouse bid \$59,449 (commodity 20%). Sysco Chicago can provide all line items. They have the lowest commodity increase percentage. Staff recommend awarding Sysco Chicago the Seafood category.

Poultry:	Consumer Meat Packing Co.	\$115,780	Commodity Pricing
-----------------	----------------------------------	------------------	--------------------------

Three commodity bids were received for the Poultry category: Consumer Meat Packing Co. bid \$115,780 (commodity \$0.75 per pound), Get Fresh bid \$122,520 (commodity 12%), Sysco Chicago bid \$128,932 (commodity 7%), and Fortune Fish Co. bid \$156,900 (commodity 19%). Consumer Meat Packing Co. had the lowest bid price, and they can supply all line items. Staff recommend Consumers Meat Packing Co. for the Poultry category.

Meat: Consumer Meat Packing Co. \$353,539 Fixed Pricing

Four bids were received for the Meat category: Consumer Meat Packing Co. bid \$353,539 (fixed), Sysco Chicago bid \$358,989 (commodity 7%), Chef's Warehouse bid \$349,459 (commodity 15%) and Fortune Fish Co bid \$330,884 (commodity). The commodity pricing has the potential to raise pricing higher than Consumer's fixed prices. Staff recommend Consumer Meat Packing Co. for the Meat category.

Bread: Turano Baking Company \$106,698 Fixed Pricing

Three bids were received for bread: Turano Baking Company bid \$106,698 (fixed), Sysco Chicago bid \$56,285 (commodity) and Fortune Fish Co bid \$3,165 (commodity). Turano Baking can provide fresh bread with 6 days a week delivery. Sysco has frozen products and requires you to order by case in large quantities that is not suitable for business. Fortune Fish Co. is only able to provide two-line items. Staff recommend Turano Baking Company for the bread category.

General Grocery/Frozen: Sysco Chicago \$172,188 Fixed Pricing

One bid was received for General Grocery/Frozen: Sysco Chicago bid \$172,188 (fixed). Sysco can provide all line items and have a fixed price for one year. Staff recommend Sysco Chicago for General Grocery/Frozen category.

Dry Goods: Sysco Chicago \$173,482 Fixed Pricing

One bid was received for Dry Goods: Sysco Chicago bid \$173,482 (fixed). Sysco can provide all line items and have a fixed price for one year. Staff recommend Sysco Chicago for the Dry Goods category.

Paper & Disposables: Trimark USA \$64,745 Commodity Pricing

Two bids were received for the Paper & Disposables category: TriMark bid \$64,745 (commodity 10%) and Sysco Chicago bid \$81,127 (fixed). Trimark commodity pricing with the potential 10% market increase is less than Sysco's annual fixed price. Staff recommend Trimark for the Paper and Disposables category.

Produce: Get Fresh \$156,547 Fixed Pricing

Three bids were received for the Produce category: Get Fresh bid \$156,547 (2 years fixed), Get Fresh bid \$196,280 (commodity) and Fortune Fish Co. bid \$7,586 (commodity). Fortune Fish C. is unable to provide all line items. Get Fresh has a fixed price for 2 years. Staff recommends Get Fresh for the Produce Category.

Beverages: Sysco Chicago \$17,391 Fixed Pricing

One bid was received for Beverages: Sysco Chicago bid \$17,391 (fixed). Sysco Chicago has fixed pricing for one year. Staff recommend Sysco Chicago for the beverage category.

In conclusion, staff respectfully request board approval to accept the following 2025-2026 Food Supply Bids:

Dairy:	Sysco Chicago	\$ 149,520	Commodity Pricing- 1 year
Seafood:	Sysco Chicago	\$ 51,883	Commodity Pricing- 1 year
Poultry:	Consumers Meat	\$ 115,780	Commodity Pricing- 1 year
Meat:	Consumers Meat	\$ 353,539	Fixed Pricing- 1 year
Bread:	Turano Baking	\$ 106,698	Fixed Pricing- 1 year
General/Froz:	Sysco Chicago	\$ 172,188	Fixed Pricing- 1 year
Dry Goods:	Sysco Chicago	\$ 173,482	Fixed Pricing- 1 year
Paper/Disp:	Trimark USA	\$ 64,745	Commodity Pricing- 1 year
Produce:	Get Fresh	\$ 156,547	Fixed Pricing- 1 year
Beverages:	Sysco Chicago	\$ 17,391	Fixed Pricing- 1 year

Wheaton Park District -2025 FoodSupply Bid Opening										
Vendor	Dairy	Seafood	Poultry	Meat	Bread	Genl/Frzn	Dry Goods	Paper&Disp	Produce	Beverages
Get Fresh	commodity 155,455		commodity 122,520						fixed 2yrs 156,547	
Turano Baking					fixed 106,698					
Consumer Meat Packing Co.			commodity 115,780*	fixed 353,539						
TriMark								commodity 64,745		
Sysco Chicago	commodity 149,520	commodity 51,883	commodity 128,932	commodity 358,989	commodity 56,285	fixed 172,188	fixed 173,482	fixed 81,127	commodity 196,280	fixed 17,391
Fortune Fish Co	commodity 33,227	commodity 50,778*	commodity 156,900	commodity 330,884	commodity 31,65		commodity 19,757		commodity \$7,586	
Chef's Warehouse	commodity 164,729	commodity 59,449*		commodity 349,459						



TO: Board of Commissioners

FROM: Justin Kirtland, Golf Course Superintendent
Daniel Novak, Director of Arrowhead Operations

THROUGH: Michael Benard, Executive Director

RE: Golf Course Chemicals

DATE: October 8, 2025

SUMMARY:

A variety of different chemicals are used in the maintenance of the golf course. To maximize resources, we opened the process to bidders for the chemicals that we use or may use on a regular basis.

There are a variety of specialty chemicals and fertilizers that are used in the maintenance of a golf course. Many of the products used change from year to year based on growing conditions (precipitation and temperature) and threats from pests and disease and may need to be purchased at a moment's notice to react to a particular condition. Not all items will be purchased during the season, but staff prefers to bid for any product that could potentially go over the \$10,000 quote threshold in case immediate action is necessary.

Staff started the selective use of off-brand and generic chemicals over ten years ago and would like to use them whenever practical to better manage our resources without compromising turf health or course conditions. However, just because a chemical has the same active ingredient as a name brand does not mean it uses the same technology. Because of this we would prefer to use name brands until we are able to test the off brands or generics ourselves or can get reliable information from others in the industry about the effectiveness of each. We have worked diligently to gather information on these products. Some have not worked well but others have proven to be effective and are now part of our regular program. We will continue to explore generic and off-brand options next year and in the future.

You will notice in the bid results that we have not always chosen the least expensive chemical when an alternative was offered. This is because not all alternates are comparable to the item bid. Many of these chemicals have different formulations or release rates that make them difficult to control and, in many cases, increase the number of applications required. In other cases, the active ingredients are different, and the products are not the same. We may have chosen to accept bids for alternatives as well as the original product in some cases to allow for the testing of products and to use them if they prove effective.

PREVIOUS COMMITTEE/BOARD ACTION:

The Board of Commissioners approved a similar list of chemicals and fertilizers after going to bid in September of 2024 at the regular October Meeting.

REVENUE OR FUNDING IMPLICATIONS:

\$225,000 has been requested in the 2026 golf course operating budget in account 60-601-000-53-5335-0000 (Chemicals and Fertilizer). The total spent on all items will fit within this budgeted amount.

ALTERNATIVES:

Chemicals and fertilizers are an integral part of the maintenance of the golf course. Using the most appropriate products allows us to maximize effectiveness while minimizing cost, staff time and application rates. Significantly decreasing or eliminating the use of these products would have an almost immediate negative impact on playing conditions and could result in serious loss of turf.

RECOMMENDATION:

It is recommended that the Wheaton Park District Board of Commissioners approve bids highlighted in yellow on the Attached Chart. The breakdown is as follows:

Advanced Turf Solutions of Geneva, IL for: Isoxaben in the amount of \$194.25, Prohexadione in the amount of \$1,520.50.00 for per/case, Defendor in the amount of \$852.52 per/case, Mesotrione 21-22-4 in the amount of \$56.41 per bag, Gold Standard 45 in the amount of \$207.27 for 2.5 gallons, 22-0-4 w/ZnB 50% XCU in the amount of \$979.90 per ton, Advanced HGT 80/20 seed for 297.50 per/bag, Aloft in the amount of \$675.30 for 64oz, Command in the amount of \$144.93 for 2.5 gallons

Clesen's of Lincolnshire, IL for: Chlorantraniliprole in the amount of \$1,100.00 per case, Game On in the amount of \$171.85 for 2.5 gallons, Fluazinam in the amount of \$457.10 per case, Propamocarb in the amount of \$97.55 for 1 gallon, Chlorothalonil in the amount of \$118.50 per case, Cutless MEC in the amount of \$1,317.50 for 2.5 gallons, and Iprodione in the amount of \$159.55 for 2.5 gallons.

Pendleton Turf Supply of Waterford, WI for: Tebuconazole in the amount of \$39.40 per gallon, Trinexapac-ethyl in the amount of \$220.00 for 2.5 gallons, Propiconazole in the amount of \$110 for 2.5 gallons, Paclobutrazol in the amount of \$100.00 per gallon, and Thiophanate-methyl in the amount of \$101.55 for 2.5 gallons.

Conserve FS of Tinley Park, IL for Carbaryl in the amount of \$175.00 for 2.5 gallons.

Simplot AB Retail of Downers Grove, IL for: Syngenta Winter Solution in the amount of \$6,572.00 per unit, Syngenta A2Z Solution in the amount of \$8181.00 per unit, Daconil Action in the amount of \$265.00 for 2.5 gallons, Daconil Weatherstick in the amount of \$210.00 for 2.5 gallons, Syngenta Forte Solution in the amount of \$19,178.00 per unit, Syngenta Fairy Ring Solution in the amount of \$9008.00 per unit, Signature Extra in the amount of \$184.88 per 5.5 lbs, Serata in the amount of \$459.81 for 35oz, Tartan in the amount of \$981.35 for 2.5 gallons, Andersons 9-12-6 HCU in the amount of 41.40 per bag, Rely in the amount of \$200 for 2.5 gallons, Forte in the amount of \$1200.00 for 2.5 gallons, Reslia in the amount of \$881.56 per case, Tetrino in the amount of \$1952.00 per case

Bid Results

Notice for potential bidders was published on September 10, 2025, and bids were received until 10:00 AM on September 22nd. Bids were received from five vendors. These were: Advanced Turf Solutions of Geneva, IL; Clesens of Lincolnshire, IL; Pendleton Turf Supply, Inc of Waterford, WI; Conserve FS of Tinley Park, IL; Simplot AB Retail of Downers Grove, IL. Bid results are as follows:

Chemical+A1:G40 Bid Opening 9/22/2025 at 10:00am
Wheaton Park District 1000 Manchester, Wheaton IL

Product	Package	Advanced Turf	Pendleton	Cesens	Conserve FS	Smplot
Syngenta Winter Solution	1 unit	no bid	no bid	\$ 6,708.00	no bid	\$ 6,572.00
Tebuconazole	1 gal	\$ 54.64	\$ 39.40	\$ 43.15	\$ 48.00	\$ 41.72
Trinexapac-ethyl	2.5 gal	\$ 249.41	\$ 220.00	\$ 282.78	\$ 300.00	\$ 245.72
Syngenta A2Z	1 unit	no bid	no bid	\$ 8,318.00	no bid	\$ 8,181.00
Daconil Action	2.5 gal	no bid	no bid	\$ 265.00	no bid	\$ 265.00
Daconil Weatherstick	2.5 gal	no bid	no bid	\$ 210.00	no bid	\$ 210.00
Isoxaben	1 gal	\$ 194.25	no bid	no bid	no bid	\$ 194.25
Syngenta Forte Solution	1 unit	no bid	no bid	\$ 19,178.00	no bid	\$ 19,178.00
Syngenta Fairy Ring Solution	1 unit	no bid	no bid	\$ 9,257.00	no bid	\$ 9,008.00
Prohexadione	per/case	\$ 1,520.50	\$ 1,584.00	no bid	no bid	\$ 1,584.00
Chlorantraniliprole	per/case	\$ 2,700.00	\$ 2,800.00	\$ 1,100.00	\$ 2,700.00	\$ 3,400.00
Game On	2.5 gal	\$ 171.88	no bid	\$ 171.85	no bid	\$ 171.87
Defendor	per/case	\$ 852.52	no bid	\$ 852.50	no bid	\$ 852.50
Fluazinam	per/case	\$ 1,340.00	\$ 840.00	\$ 457.10	\$ 1,009.00	\$ 1,063.59
Propiconazole	2.5 gal	\$ 159.18	\$ 110.00	\$ 131.55	\$ 150.00	\$ 132.62
Signature Extra	5.5 lb	\$ 199.88	no bid	\$ 199.88	no bid	\$ 184.88
Propamocarb	1 gal	\$ 299.00	no bid	\$ 97.55	\$ 245.00	\$ 217.88
Mesotrione 21-22-4	per/bag	\$ 56.41	no bid	\$ 75.07	\$ 59.60	\$ 61.97
Serata	35oz	\$ 474.81	no bid	\$ 474.81	no bid	\$ 459.81
Carbaryl	2.5 gal	\$ 210.00	no bid	no bid	\$ 175.00	no bid
Gold Standard 45	2.5 gal	\$ 207.27	\$ 120.00	no bid	no bid	no bid
Paclobutrazol	1 gal	\$ 187.00	\$ 100.00	\$ 145.10	\$ 155.00	\$ 106.67
Tartan	2.5 gal	\$ 1,033.00	no bid	\$ 1,073.00	no bid	\$ 981.35
22-0-4 w/ZnB 50% XCU	per/ton	\$ 979.90	no bid	no bid	no bid	no bid
Chlorothalonil	per/case	\$ 211.40	\$ 147.56	\$ 118.50	\$ 135.00	\$ 168.24
Andersons 9-12-6 HCU	per/bag	\$ 44.20	no bid	no bid	no bid	\$ 41.40
Advanced HGT 80/20 seed	per/bag	\$ 297.50	no bid	no bid	no bid	no bid
Aloft	64oz	\$ 675.30	no bid	\$ 675.30	\$ 675.30	\$ 675.30
Rely	2.5 gal	no bid	no bid	no bid	no bid	\$ 200.00
Forte	2.5 gal	no bid	no bid	no bid	no bid	\$ 1,200.00
Reslia	per/case	\$ 946.56	no bid	\$ 946.56	no bid	\$ 881.56
Command	2.5 gal	\$ 144.93	no bid	no bid	no bid	no bid
Tetrino	per/case	\$ 2,112.00	no bid	\$ 2,112.00	no bid	\$ 1,952.00
Thiophanate-methyl	2.5 gal	\$ 138.13	\$ 101.55	\$ 103.55	\$ 113.48	\$ 138.00
Cutless MEC	2.5 gal	\$ 1,317.50	\$ 1,317.50	\$ 1,317.50	no bid	\$ 1,317.50
Iprodione	2.5 gal	\$ 204.26	\$ 167.60	\$ 159.55	\$ 162.80	\$ 173.06
Prices Hold		9.30.26	8.31.26	7.1.26	1.15.26	9.30.26
Delivery Charge		None	None	None	None	None

These items are suggested for bid approval.

These items are alternates and are generally not considered equal.

We have used Advanced Turf Solutions, Clesen, Pendleton and Simplot in the past for the purchase of chemicals and/or fertilizers and have found service to be very good.



JOINT REVIEW BOARD MEETING AGENDA

WHEATON CITY HALL, 303 W WESLEY STREET, WHEATON, ILLINOIS 60187

CITY OF WHEATON

ANNUAL JOINT REVIEW BOARD MEETING

OCTOBER 22, 2025

9:00 A.M.

GAMON ROOM OF THE WHEATON CITY HALL, 303 W. WESLEY STREET, WHEATON, IL

AND VIA ZOOM

Register in advance for this webinar:

https://us02web.zoom.us/webinar/register/WN_kBaQKsfeSxKVPCjuRB2o9g

After registering, you will receive a confirmation email containing information about joining the webinar.

Webinar ID: 859 0270 3372

Passcode: 899967

You will be automatically muted. If you would like to speak, click on the “Raise Hand” button to let the meeting administrator know you would like to speak. When it is your turn to speak, you will receive a notification that the meeting administrator is asking you to press “unmute.” Please announce your name and address before commenting and ensure you are in a quiet place.

Public comments can be made by:

- **In-person at 9:00 a.m. on Wednesday, October 22, 2025, during the Public Comment portion of the meeting.**
- **Virtually at 9:00 a.m. on Wednesday, October 22, 2025, during the Public Comment portion of the meeting**
- **Email the Joint review Board at jkozik@wheaton.il.us before 9:00 a.m. on Wednesday, October 22, 2025.**

- I. **Call to Order by Secretary.**
- II. **Identification of Joint Review Board Taxing Body attendees.**
- III. **Nomination and Appointment of Public Members.**

- IV. Nomination and Appointment of Chairman.
- V. Approval of Agenda.
- VI. Annual Reports – TIF# 2 and 3.
- VII. Public Comment
- VIII. Adjournment.

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Name of Municipality:	<u>City of Wheaton</u>	Reporting Fiscal Year:	2024
County:	<u>DuPage</u>	Fiscal Year End:	12/31/2024
Unit Code:	<u>022/125/30</u>		

FY 2024 TIF Administrator Contact Information-Required

First Name:	James	Last Name:	Kozik		
Address:	303 W Wesley St, PO Box 727	Title:	Dir of Planning & Economic Development		
Telephone:	630-260-2008	City:	Wheaton	Zip:	60187
E-mail	jkozik@wheaton.il.us				

I attest to the best of my knowledge, that this FY 2024 report of the redevelopment project area(s)

in the City/Village of: **Wheaton**
is complete and accurate pursuant to Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] and or Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.].


Written signature of TIF Administrator

7/29/2025
Date

Section 1 (65 ILCS 5/11-74.4-5 (d) (1.5) and 65 ILCS 5/11-74.6-22 (d) (1.5)*)

FILL OUT ONE FOR EACH TIF DISTRICT

[illegible]

*All statutory citations refer to one of two sections of the Illinois Municipal Code: The Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] or the Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.]

SECTION 2 [Sections 2 through 8 must be completed for each redevelopment project area listed in Section 1.]

FY 2024

Name of Redevelopment Project Area:

Main Street Redevelopment

Primary Use of Redevelopment Project Area*: District

*Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.

If "Combination/Mixed" List Component Types:

Under which section of the Illinois Municipal Code was the Redevelopment Project Area designated? (check one):

Tax Increment Allocation Redevelopment Act ☒ **X**

Industrial Jobs Recovery Law

Please utilize the information below to properly label the Attachments.

	No	Yes
For redevelopment projects beginning prior to FY 2022, were there any amendments, to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] If yes, please enclose the amendment (labeled Attachment A). For redevelopment projects beginning in or after FY 2022, were there any amendments, enactments or extensions to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] If yes, please enclose the amendment, enactment or extension, and a copy of the redevelopment plan (labeled Attachment A).	X	
Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of the Act during the preceding fiscal year. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)] Please enclose the CEO Certification (labeled Attachment B).		X
Opinion of legal counsel that municipality is in compliance with the Act. [65 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)] Please enclose the Legal Counsel Opinion (labeled Attachment C).		X
Statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented and a description of the redevelopment activities. [65 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)] If yes, please enclose the Activities Statement (labeled Attachment D).		X
Were any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (7) (C) and 5/11-74.6-22 (d) (7) (C)] If yes, please enclose the Agreement(s) (labeled Attachment E).	X	
Is there additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan? [65 ILCS 5/11-74.4-5 (d) (7) (D) and 5/11-74.6-22 (d) (7) (D)] If yes, please enclose the Additional Information (labeled Attachment F).	X	
Did the municipality's TIF advisors or consultants enter into contracts with entities or persons that have received or are receiving payments financed by tax increment revenues produced by the same TIF? [65 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)] If yes, please enclose the contract(s) or description of the contract(s) (labeled Attachment G).	X	
Were there any reports <u>submitted to</u> the municipality <u>by</u> the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] If yes, please enclose the Joint Review Board Report (labeled Attachment H).	X	
Were any obligations issued by the municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] If yes, please enclose any Official Statement (labeled Attachment I). If Attachment I is answered yes, then the Analysis must be attached (labeled Attachment J).	X	
An analysis prepared by a financial advisor or underwriter, chosen by the municipality , setting forth the nature and term of obligation; projected debt service including required reserves and debt coverage; and actual debt service . [65 ILCS 5/11-74.4-5 (d) (8) (B) and 5/11-74.6-22 (d) (8) (B)] If attachment I is yes, the Analysis and an accompanying letter from the municipality outlining the contractual relationship between the municipality and the financial advisor/underwriter <u>MUST</u> be attached (labeled Attachment J).	X	
Has a cumulative of \$100,000 of TIF revenue been deposited into the special tax allocation fund? 65 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2) If yes, please enclose audited financial statements of the special tax allocation fund (labeled Attachment K).		X
Cumulatively, have deposits of incremental taxes revenue equal to or greater than \$100,000 been made into the special tax allocation fund? [65 ILCS 5/11-74.4-5 (d) (9) and 5/11-74.6-22 (d) (9)] If yes, the audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (q) of Section 11-74.4-3 (labeled Attachment L).		X
A list of all intergovernmental agreements in effect to which the municipality is a part, and an accounting of any money transferred or received by the municipality during that fiscal year pursuant to those intergovernmental agreements. [65 ILCS 5/11-74.4-5 (d) (10)] If yes, please enclose the list only, not actual agreements (labeled Attachment M).	X	
For redevelopment projects beginning in or after FY 2022, did the developer identify to the municipality a stated rate of return for each redevelopment project area? Stated rates of return required to be reported shall be independently verified by a third party chosen by the municipality. If yes, please enclose evidence of third party verification, may be in the form of a letter from the third party (labeled Attachment N).	X	

SECTION 3.1 [65 ILCS 5/11-74.4-5 (d)(5)(a)(b)(d)) and (65 ILCS 5/11-74.6-22 (d) (5)(a)(b)(d)]

FY 2024

Name of Redevelopment Project Area:

Main Street Redevelopment

Provide an analysis of the special tax allocation fund.

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ 362,613

SOURCE of Revenue/Cash Receipts:	Revenue/Cash Receipts for Current Reporting Year	Cumulative Totals of Revenue/Cash Receipts for life of TIF	% of Total
Property Tax Increment	\$ -	\$ 33,530,758	66%
State Sales Tax Increment	\$ -	\$ -	0%
Local Sales Tax Increment	\$ -	\$ -	0%
State Utility Tax Increment	\$ -	\$ -	0%
Local Utility Tax Increment	\$ -	\$ -	0%
Interest	\$ 29,677	\$ 703,178	1%
Land/Building Sale Proceeds	\$ -	\$ 355,005	1%
Bond Proceeds	\$ -	\$ 5,988,136	12%
Transfers from Municipal Sources	\$ -	\$ 8,130,781	16%
Private Sources	\$ -	\$ 1,135,229	2%
Other (identify source _____; if multiple other sources, attach schedule)	\$ -	\$ 1,290,000	3%

All Amount Deposited in Special Tax Allocation Fund \$ 29,677

Cumulative Total Revenues/Cash Receipts \$ 51,133,087 100%

Total Expenditures/Cash Disbursements (**Carried forward from Section 3.2**) \$ 3,873

Transfers to Municipal Sources

Distribution of Surplus

Total Expenditures/Disbursements \$ 3,873

Net/Income/Cash Receipts Over/(Under) Cash Disbursements \$ 25,804

Previous Year Adjustment (Explain Below)

FUND BALANCE, END OF REPORTING PERIOD* \$ 388,417

* If there is a positive fund balance at the end of the reporting period, you must complete Section 3.3

Previous Year Explanation:

Other Revenue Sources: Morningside Litigation, \$1.29 million recorded as expense in FY2017.

SECTION 3.2 A [65 ILCS 5/11-74.4-5 (d) (5) (c) and 65 ILCS 5/11-74.6-22 (d) (5)(c)]

FY 2024

Name of Redevelopment Project Area:

Main Street Redevelopment

ITEMIZED LIST OF ALL EXPENDITURES FROM THE SPECIAL TAX ALLOCATION FUND

PAGE 1

Category of Permissible Redevelopment Cost [65 ILCS 5/11-74.4-3 (q) and 65 ILCS 5/11-74.6-10 (o)]	Amounts	Reporting Fiscal Year
1. Cost of studies, surveys, development of plans, and specifications. Implementation and administration of the redevelopment plan, staff and professional service cost.		
Legal Services	864	
2. Annual administrative cost.		\$ 864
3. Cost of marketing sites.		\$ -
4. Property assembly cost and site preparation costs.		\$ -
5. Costs of renovation, rehabilitation, reconstruction, relocation, repair or remodeling of existing public or private building, leasehold improvements, and fixtures within a redevelopment project area.		\$ -
6. Costs of the construction of public works or improvements.		\$ -
Downtown Strategic Plan and Streetscape Plan	3,009	
		\$ 3,009

PAGE 2

PAGE 2

7. Costs of eliminating or removing contaminants and other impediments.		
		\$ -
8. Cost of job training and retraining projects.		
		\$ -
9. Financing costs.		
		\$ -
10. Capital costs.		
		\$ -
11. Cost of reimbursing school districts for their increased costs caused by TIF assisted housing projects.		
		\$ -
12. Cost of reimbursing library districts for their increased costs caused by TIF assisted housing projects.		
		\$ -

PAGE 3

PAGE 6			
13. Relocation costs.			
14. Payments in lieu of taxes.		\$	-
15. Costs of job training, retraining, advanced vocational or career education.		\$	-
16. Interest cost incurred by redeveloper or other nongovernmental persons in connection with a redevelopment project.		\$	-
17. Cost of day care services.		\$	-
18. Other.		\$	-
		\$	-
TOTAL ITEMIZED EXPENDITURES		\$	3,873

Section 3.2 B [Information in the following section is not required by law, but may be helpful in creating fiscal transparency.]

FY 2024

Name of Redevelopment Project Area:

Main Street Redevelopment

List all vendors, including other municipal funds, that were paid in excess of \$10,000 during the current reporting year.

[illegible]

SECTION 3.3 [65 ILCS 5/11-74.4-5 (d) (5d) 65 ILCS 5/11-74.6-22 (d) (5d)]

FY 2024

Name of Redevelopment Project Area:

Main Street Redevelopment

Breakdown of the Balance in the Special Tax Allocation Fund At the End of the Reporting Period by source

FUND BALANCE BY SOURCE

\$ 388,417

1. Description of Debt Obligations	Amount of Original Issuance	Amount Designated
Total Amount Designated for Obligations	\$ -	\$ -

2. Description of Project Costs to be Paid	Amount of Original Issuance	Amount Designated
Downtown Strategic Plan and Streetscape Plan		\$ 60,000
Administrative Costs		\$ 3,000
Total Amount Designated for Project Costs		\$ 63,000

TOTAL AMOUNT DESIGNATED

\$ 63,000

SURPLUS/(DEFICIT)

\$ 325,417

SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]

FY 2024

Name of Redevelopment Project Area:

Main Street Redevelopment

Provide a description of all property purchased by the municipality during the reporting fiscal year within the redevelopment project area.

X	Indicate an 'X' if no property was acquired by the municipality within the redevelopment project area.
---	--

Property (1):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (2):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (3):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (4):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (5):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (6):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (7):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

SECTION 5 [20 ILCS 620/4.7 (7)(F)]

FY 2024

Name of Redevelopment Project Area:

Main Street Redevelopment

PAGE 1

Page 1 MUST be included with TIF report. Pages 2 and 3 are to be included ONLY if projects are listed.

Select ONE of the following by indicating an 'X':

1. <u>NO</u> projects were undertaken by the Municipality Within the Redevelopment Project Area.	
--	--

2. The municipality <u>DID</u> undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a and 2b.)	X
2a. The total number of <u>ALL</u> activities undertaken in furtherance of the objectives of the redevelopment plan:	10
2b. Did the municipality undertake any NEW projects in fiscal year 2022 or any fiscal year thereafter within the Redevelopment Project Area?	1

LIST ALL projects undertaken by the Municipality Within the Redevelopment Project Area:

TOTAL:	11/1/99 to Date	Estimated Investment for Subsequent Fiscal Year	Total Estimated to Complete Project
Private Investment Undertaken (See Instructions)	\$ 99,077,504	\$ -	\$ -
Public Investment Undertaken	\$ 36,454,367	\$ 60,000	\$ -
Ratio of Private/Public Investment	2 28/39		0

Project 1 Name: South Main Street

Private Investment Undertaken (See Instructions)	\$ -	\$ -	\$ -
Public Investment Undertaken	\$ 1,719,014	\$ -	\$ -
Ratio of Private/Public Investment	0		0

Project 2 Name: Façade Grant Program

Private Investment Undertaken (See Instructions)	\$ 1,362,721	\$ -	\$ -
Public Investment Undertaken	\$ 292,117	\$ -	\$ -
Ratio of Private/Public Investment	4 2/3		0

Project 3 Name: Toms-Price Redevelopment Agreement

Private Investment Undertaken (See Instructions)	\$ 3,700,000	\$ -	\$ -
Public Investment Undertaken	\$ 1,626,247	\$ -	\$ -
Ratio of Private/Public Investment	2 11/40		0

Project 4 Name: Other Grant Programs

Private Investment Undertaken (See Instructions)	\$ 1,774,555	\$ -	\$ -
Public Investment Undertaken	\$ 681,137	\$ -	\$ -
Ratio of Private/Public Investment	2 23/38		0

Project 5 Name: James D Atten Building Rehab

Private Investment Undertaken (See Instructions)	\$ 300,000	\$ -	\$ -
Public Investment Undertaken	\$ 353,880	\$ -	\$ -
Ratio of Private/Public Investment	39/46		0

Project 6 Name: Winona Properties

Private Investment Undertaken (See Instructions)	\$ 397,005	\$ -	\$ -
Public Investment Undertaken	\$ 294,999	\$ -	\$ -
Ratio of Private/Public Investment	1 28/81		0

PAGE 2 **ATTACH ONLY IF PROJECTS ARE LISTED**

Project 7 Name: Wheaton Property Partners

Private Investment Undertaken (See Instructions)	\$ 27,339,406	\$ -	\$ -
Public Investment Undertaken	\$ 6,036,500	\$ -	\$ -
Ratio of Private/Public Investment	4 9/17		0

Project 8 Name: Wheaton 121

Private Investment Undertaken (See Instructions)	\$ 64,203,817	\$ -	\$ -
Public Investment Undertaken	\$ 333,173	\$ -	\$ -
Ratio of Private/Public Investment	192 69/98		0

Project 9 Name: Downtown Streetscape

Private Investment Undertaken (See Instructions)	\$ -	\$ -	\$ -
Public Investment Undertaken	\$ 25,032,060	\$ 60,000	\$ -
Ratio of Private/Public Investment	0		0

Project 10 Name: Wheaton Place Alley Resurfacing

Private Investment Undertaken (See Instructions)	\$ -	\$ -	\$ -
Public Investment Undertaken	\$ 85,240	\$ -	\$ -
Ratio of Private/Public Investment	0		0

Project 11 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 12 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 13 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 14 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 15 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

SECTIONS 6.2, 6.3, and 6.4 are required by law, if applicable. (65 ILCS 5/11-74.4-5(d))

Name of Redevelopment Project Area:

SECTION 6.1-For redevelopment projects beginning before FY 2022, complete the following information about job creation and retention.

§

SECTION 6.2-For redevelopment projects beginning in or after FY 2022, complete the following information about projected job creation and actual job creation.

Project Name	The number of jobs, if any, projected to be created at the time of approval of the redevelopment agreement.		The number of jobs, if any, created as a result of the development to date, for the reporting period, under the same guidelines and assumptions as was used for the projections used at the time of approval of the redevelopment agreement.	
	Temporary	Permanent	Temporary	Permanent
Downtown Streetscape	n/a	n/a	n/a	n/a
Wheaton Place Alley Resurfacing	n/a	n/a	n/a	n/a

SECTION 6.3-For redevelopment projects beginning in or after FY 2022, complete the following information about increment projected to be created and actual increment created.

Project Name	The amount of increment projected to be created at the time of approval of the redevelopment agreement.	The amount of increment created as a result of the development to date, for the reporting period, using the same assumptions as was used for the projections used at the time of the approval of the redevelopment agreement.
Downtown Streetscape	n/a	n/a
Wheaton Place Alley Resurfacing	n/a	n/a

SECTION 6.4-For redevelopment projects beginning in or after FY 2022, provide the stated rate of return identified by the developer to the municipality and verified by an independent third party, IF ANY:

Project Name	Stated Rate of Return
Downtown Streetscape	n/a
Wheaton Place Alley Resurfacing	n/a

SECTION 7 [Information in the following section is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.]

FY 2024

Name of Redevelopment Project Area:

Main Street Redevelopment

Provide a general description of the redevelopment project area using only major boundaries.

The area is bounded by Wesley Street on the north, Washington Street on the east, Illinois Street on the south, and Hale Street on the west.

Optional Documents	Enclosed
Legal description of redevelopment project area	X
Map of District	X

[illegible]

(Ordinance No. F-0418)

Exhibit A Legal Description

1 THAT PART OF SECTION 16, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL
2 MERIDIAN, BOUNDED AND DESCRIBED AS FOLLOWS: BEGINNING AT THE POINT OF
3 INTERSECTION OF THE NORTH LINE OF WESLEY STREET WITH THE WEST LINE OF
4 WASHINGTON STREET; THENCE SOUTH ALONG SAID WEST LINE TO THE NORTHERLY LINE OF
5 THE CHICAGO AND NORTHWESTERN RAILROAD; THENCE SOUTHWESTERLY ALONG SAID
6 NORTHERLY LINE TO THE EAST LINE OF CROSS STREET; THENCE SOUTH ALONG SAID EAST
7 LINE TO THE NORTH LINE OF WILLOW AVENUE; THENCE SOUTHWESTERLY TO THE
8 NORTHEASTERN CORNER OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-
9 324-008; THENCE SOUTH ALONG THE EAST LINE OF SAID PROPERTY AND SAID EAST LINE
10 EXTENDED SOUTH TO THE SOUTH LINE OF ILLINOIS STREET; THENCE WEST ALONG SAID
11 SOUTH LINE TO THE WEST LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER
12 05-16-323-024 EXTENDED SOUTH; THENCE NORTH ALONG SAID WEST LINE EXTENDED SOUTH
13 AND SAID WEST LINE TO THE SOUTH LINE OF THE EAST AND WEST PUBLIC ALLEY IN BLOCK
14 323; THENCE WEST ALONG SAID SOUTH LINE AND SAID SOUTH LINE EXTENDED WEST TO THE
15 WEST LINE OF HALE STREET; THENCE NORTH ALONG SAID WEST LINE TO THE SOUTH LINE OF
16 WILLOW AVENUE; THENCE WEST ALONG SAID SOUTH LINE TO THE WEST LINE EXTENDED
17 SOUTH OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-314-021; THENCE
18 NORTH ALONG SAID WEST LINE EXTENDED SOUTH AND EXTENDED NORTH TO THE NORTH
19 LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-314-009; THENCE EAST
20 ALONG SAID NORTH LINE TO THE WEST LINE OF THE PROPERTY HAVING A PERMANENT
21 INDEX NUMBER 05-16-314-008; THENCE NORTH ALONG SAID WEST LINE TO THE SOUTH LINE
22 OF LIBERTY DRIVE; THENCE EAST ALONG SAID SOUTH LINE TO THE WEST LINE OF HALE
23 STREET; THENCE NORTH ALONG SAID WEST LINE TO THE NORTHERLY LINE OF THE CHICAGO
24 AND NORTHWESTERN RAILROAD; THENCE WEST ALONG SAID NORTHERLY LINE TO THE WEST
25 LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-307-005; THENCE
26 NORTH ALONG SAID WEST LINE AND SAID WEST LINE EXTENDED NORTH TO THE NORTH LINE
27 OF FRONT STREET; THENCE EAST ALONG SAID NORTH LINE TO THE WEST LINE OF HALE
28 STREET; THENCE NORTH ALONG SAID WEST LINE TO THE SOUTH LINE OF THE PROPERTY
29 HAVING A PERMANENT INDEX NUMBER 05-16-301-029; THENCE WEST ALONG SAID SOUTH
30 LINE TO THE WEST LINE OF SAID PROPERTY; THENCE NORTH ALONG SAID WEST LINE AND
31 SAID WEST LINE EXTENDED NORTH TO THE SOUTH LINE OF WESLEY STREET; THENCE EAST
32 ALONG SAID SOUTH LINE TO THE EAST LINE OF HALE STREET; THENCE NORTH ALONG SAID
33 EAST LINE TO THE NORTH LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-
34 16-133-006; THENCE EAST ALONG SAID NORTH LINE AND SAID NORTH LINE EXTENDED EAST
35 TO THE EAST LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-133-009;
36 THENCE SOUTH ALONG SAID EAST LINE TO THE NORTH LINE OF THE PROPERTY HAVING A
37 PERMANENT INDEX NUMBER 05-16-133-010; THENCE EAST ALONG SAID NORTH LINE AND
38 SAID NORTH LINE EXTENDED EAST TO THE EAST LINE OF MAIN STREET; THENCE SOUTH
39 ALONG SAID EAST LINE TO THE NORTH LINE OF WESLEY STREET; THENCE EAST ALONG SAID
40 NORTH LINE TO THE POINT OF BEGINNING, ALL IN DUPAGE COUNTY, ILLINOIS.

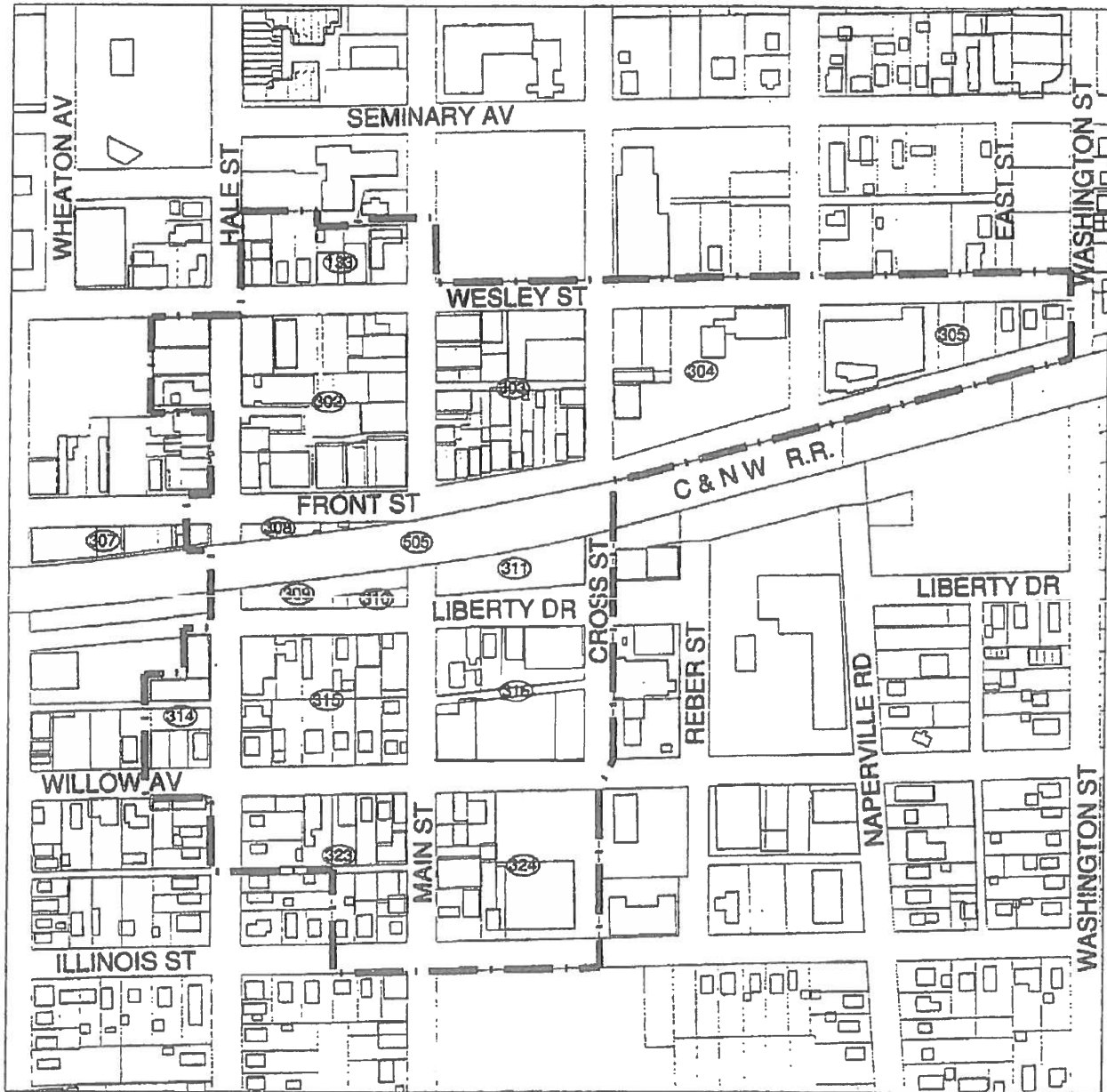
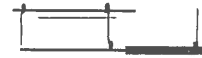
Project Area

Exhibit 1

Main Street Redevelopment Project

Downtown Wheaton

0 175' 350'



LEGEND

-  Existing Building
-  TIF 2 Redevelopment Area Boundary
-  Block Number



**TESKA
ASSOCIATES
INC.**
827 Grove Street
Evanston, Illinois 60201
847.869.2015

August 12, 1999

Attachment B

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

CERTIFICATE OF COMPLIANCE

I, the undersigned, do hereby certify that I am the duly qualified and acting City Manager of the City of Wheaton, DuPage County, Illinois and as such, the Chief Executive Officer of the City of Wheaton. I do hereby further certify that, according to the records of the City in my official possession and to the best of my knowledge, the City has complied with all requirements pursuant to 65 ILCS 5/11-74.4-5(d)(3) of the Tax Increment Allocation Redevelopment Act, as amended, for that certain redevelopment project area known as the Main Street Redevelopment Project Area for the fiscal year beginning January 1, 2024 and ending December 31, 2024.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 17th day of June 2025.



Michael G. Dzuga, City Manager

ATTEST:



Andrea Rosedale, City Clerk

[SEAL]





KLEIN, THORPE & JENKINS
ATTORNEYS AT LAW

DD 312 984 6417
jarhodes@ktjlaw.com

544 Lakeview Parkway, Suite 301
Vernon Hills, Illinois 60061
T 312 984 6400 F 312 984 6444

June 17, 2025

Office of the Illinois State Comptroller
James R. Thompson Center
100 West Randolph Street
Suite 15-500
Chicago, Illinois 60601

**Re: Attorney Review of City of Wheaton Main Street Redevelopment Project Area TIF
Unit Code: 022/125/30**

To Whom It May Concern:

Please be advised that I am the duly appointed Special Counsel for the City of Wheaton, Illinois. In my capacity as the Special Counsel, I have conducted a review of all information provided to me by the City staff and consultants in connection with the above-referenced Main Street Redevelopment Project Area. Based upon my review of the information provided to me, it is my opinion that the City has conformed to all the applicable requirements of the Illinois Tax Increment Allocation Redevelopment Act for the fiscal year beginning January 1, 2024 and ending December 31, 2024.

Very truly yours,

KLEIN, THORPE & JENKINS, LTD.

James A. Rhodes

cc. Robert Lehnhardt

CITY OF WHEATON

MAIN STREET REDEVELOPMENT PROJECT AREA

TIF District #2 expired and was terminated, as of December 31, 2022, by City ordinance on October 17, 2022. However, contracts for project area costs and obligations for the Downtown Streetscape Project, approved and incurred prior to the expiration date of the TIF, have not been closed with some work remaining to be completed.

In fiscal year 2024, the TIF incurred expenses for the downtown streetscape project and legal services.

CITY OF WHEATON, ILLINOIS

COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2024

	Special Revenue		
	Motor Fuel Tax	Foreign Fire Insurance Tax	Special Service Area #8
ASSETS			
Cash and Investments	\$ 1,222,823	\$ 221,920	\$ -
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)			
Property Taxes	-	-	421,283
Accounts	202,662	-	-
Interest	2,558	-	-
TOTAL ASSETS	\$ 1,428,043	\$ 221,920	\$ 421,283
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
LIABILITIES			
Accounts Payable	\$ 277,355	\$ -	\$ -
Contracts Payable	-	-	-
Total Liabilities	277,355	-	-
DEFERRED INFLOWS OF RESOURCES			
Unavailable Property Taxes	-	-	421,283
Total Deferred Inflows of Resources	-	-	421,283
Total Liabilities and Deferred Inflows of Resources	277,355	-	421,283
FUND BALANCES			
Restricted for Highways and Streets	1,150,688	-	-
Restricted for Public Safety	-	221,920	-
Restricted for TIF Development	-	-	-
Assigned for Capital	-	-	-
Total Fund Balances	1,150,688	221,920	-
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,428,043	\$ 221,920	\$ 421,283

Tax Increment Financing #2	Special Revenue		Capital Projects		Total
	State Forfeiture	Federal Forfeiture	2018 GO Bond		
\$ 713,783	\$ 276,204	\$ 41,227	\$ 486,792	\$ 2,962,749	
-	-	-	-	421,283	
-	-	-	-	202,662	
1,546	-	-	1,827	5,931	
\$ 715,329	\$ 276,204	\$ 41,227	\$ 488,619	\$ 3,592,625	
\$ 294,221	\$ 995	\$ -	\$ 170,619	\$ 743,190	
32,691	-	-	18,958	51,649	
326,912	995	-	189,577	794,839	
-	-	-	-	421,283	
-	-	-	-	421,283	
326,912	995	-	189,577	1,216,122	
-	-	-	-	1,150,688	
-	275,209	41,227	-	538,356	
388,417	-	-	-	388,417	
-	-	-	299,042	299,042	
388,417	275,209	41,227	299,042	2,376,503	
\$ 715,329	\$ 276,204	\$ 41,227	\$ 488,619	\$ 3,592,625	

(See independent auditor's report.)

CITY OF WHEATON, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCING #2 FUND

For the Year Ended December 31, 2024
(with Comparative Actual Amounts for the Fiscal Year Ended December 31, 2023)

	2024			2023
	Original Budget	Final Budget	Actual	Actual
REVENUES				
Investment Income	\$ 1,000	\$ 1,000	\$ 29,677	\$ 46,173
Miscellaneous	-	-	-	6,067
Total Revenues	1,000	1,000	29,677	52,240
EXPENDITURES				
General Government				
Charges and Services	-	-	864	810
Capital Outlay	263,000	263,000	3,009	204,029
Total Expenditures	263,000	263,000	3,873	204,839
NET CHANGE IN FUND BALANCE	\$ (262,000)	\$ (262,000)	25,804	(152,599)
FUND BALANCE, JANUARY 1			362,613	515,212
FUND BALANCE, DECEMBER 31			\$ 388,417	\$ 362,613

(See independent auditor's report.)



1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor
Members of the City Council
City of Wheaton, Illinois

We have examined management's assertion, included in its representation letter dated June 27, 2025, that the City of Wheaton, Illinois (the City) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2024. Management is responsible for the City's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specified requirements.

In our opinion, management's assertion that the City of Wheaton, Illinois complied with the aforementioned requirements for the year ended December 31, 2024 is fairly stated, in all material respects.

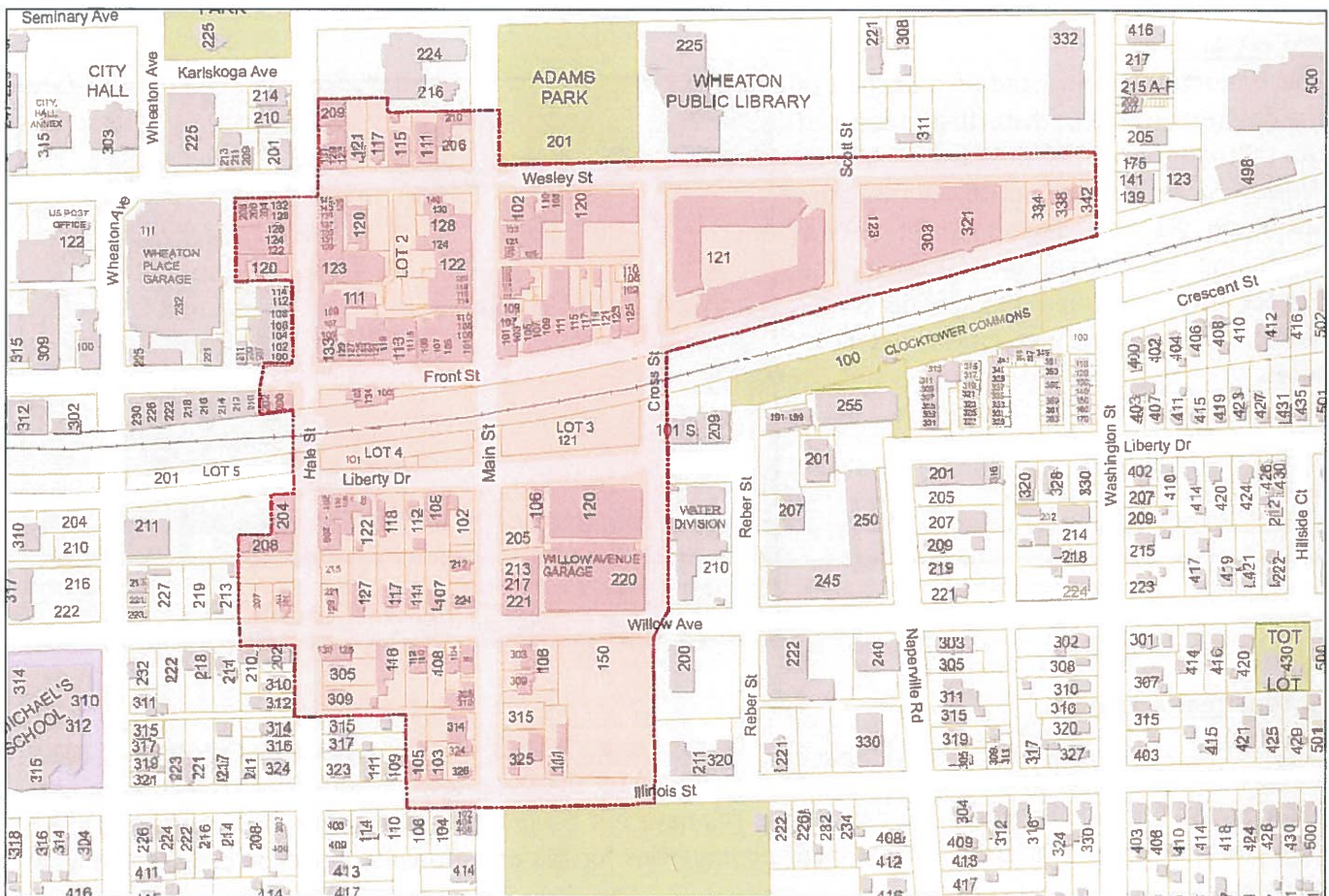
This report is intended solely for the information and use of the Mayor, the City Council, management of the City, the Illinois State Comptroller's Office and the joint review Councils and is not intended to be and should not be used by anyone other than these specified parties.

Sikich CPA LLC

Naperville, Illinois
June 27, 2025

CITY OF WHEATON

Tax Increment Financing District Number Two Main Street Redevelopment Project Area



**Annual Report
Fiscal Year 2024
January 1, 2024 – December 31, 2024**

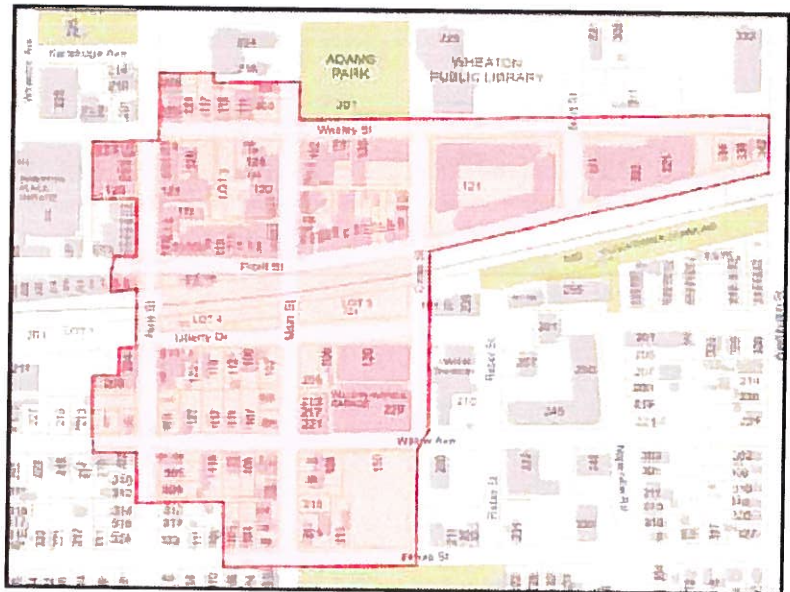
City of Wheaton
Tax Increment Financing District Number Two
Main Street Redevelopment Project Area
Annual Report
Fiscal Year 2024
January 1, 2024 – December 31, 2024

TIF Establishment

The City of Wheaton established Tax Increment Financing (TIF) District Number Two on December 6, 1999. A separate report analyzing the Main Street Redevelopment Project Area was completed by Teska Associates Inc. and provides the supporting details which led to the implementation of TIF District #2. TIF #2 was established to revitalize the Main Street Corridor into a vibrant mixed-use center to contribute to the health and vitality of Wheaton's Central Area and to the community as a whole. TIF #2 expired on December 31, 2022. The 2021 Tax Levy, collected in 2022, was the last levy year for the TIF.

Project Area

The Project Area consisted of a portion of the downtown area both north and south of the railroad tracks. The area is bounded by Wesley Street on the north, Washington Street on the east, Illinois Street on the south and Hale Street on the west. The Project Area contained 133 parcels on 17 blocks. The total area was approximately 40 acres.



Current Year Activity

TIF District #2 expired and was terminated, as of December 31, 2022, by City ordinance on October 17, 2022. However, contracts for project area costs and obligations for the Downtown Streetscape Project, approved and incurred prior to the expiration date of the TIF, have not been closed with some work remaining to be completed. In fiscal year 2024, the TIF incurred expenses for the downtown streetscape project and legal services.

Financial Activity

Total Revenues and Expenditures to Date

Total revenues of \$51.1 million have exceeded total expenditures of \$50.7 million in the amount of \$0.4 million through December 31, 2024. Total revenues to date include \$33.5 million from property tax increment, \$6.0 million for bond proceeds, \$5.6 million for transfers from TIF District #1, \$2.8 million for miscellaneous revenues, \$2.5 million for transfers from TIF District #3, and \$0.7 million for investment income. Total expenditures to date include \$30.1 million for construction, \$7.5 million for debt service, \$4.8

million for redevelopment programs, \$3.6 million for land acquisitions, \$2.6 million for contractual services, and \$2.1 million in other expenditures.

**Revenues vs. Expenditures
Inception to December 31, 2024**

Revenues	
Property Tax Increment	\$ 33,530,758
Bond Proceeds	5,988,136
Transfer from TIF #1	5,607,922
Miscellaneous	2,846,836
Transfer from TIF #3	2,456,257
Investment Income	703,178
Total Revenues	\$ 51,133,087
Expenditures	
Construction Costs	\$ 30,137,180
Debt Service	7,470,222
Redevelopment Programs	4,763,460
Land Purchase	3,633,974
Contractual Services	2,611,636
Miscellaneous	1,242,914
Interest Expense	571,874
Consultant Services	313,410
Total Expenditures	\$ 50,744,670
Revenues over/(under)	
Expenditures	\$ 388,417

Fiscal Year 2024 Revenues and Expenditures

Total revenues for fiscal year 2024 were \$29,677 for investment income. Expenditures totaled \$3,873, including \$3,009 in construction costs for the Downtown Streetscape Project and \$864 for legal services.

**Revenues vs. Expenditures
Fiscal Year 2024**

Revenues	
Investment Income	\$ 29,677
Total Revenues	\$ 29,677
Expenditures	
Construction Costs	\$ 3,009
Contractual Services	864
Total Expenditures	\$ 3,873
Revenues over/(under)	
Expenditures	\$ 25,804

Debt Service

In fiscal year 2007/08, the City issued General Obligation Bond Series 2007 in the amount of \$5,900,000 to construct a 400-space public parking deck at Willow Avenue and Cross Street within the TIF District. The parking structure and related debt were accounted for in the City's Parking Fund. TIF District #2 incremental property tax revenue was used to pay the annual debt service. During fiscal year 2017/18, the debt was retired. There are no remaining debt issues outstanding in the TIF.

Property Acquisition Analysis

The City acquired five separate parcels within a designated three-block development site in the TIF District. The property located at 315 S. Main Street was purchased for \$600,000 during fiscal year 1999/00. Subsequently, the property at 120 E. Liberty Drive was acquired for \$1,000,000 in fiscal year 2002/03.

Additionally, a parcel of land on the north side of Willow Avenue was obtained for \$1,375,000 in fiscal year 2006/07. In fiscal year 2008/09, the property at 109 N. Main Street was purchased for \$300,592, while the property at 111-113 N. Main Street was acquired for \$350,690. During fiscal year 2011/12, the property at 109 N. Main Street was sold for \$198,022, followed by the sale of the property at 111-113 N. Main Street for \$156,983 in fiscal year 2014/15. No additional property transactions occurred after fiscal year 2014/15.

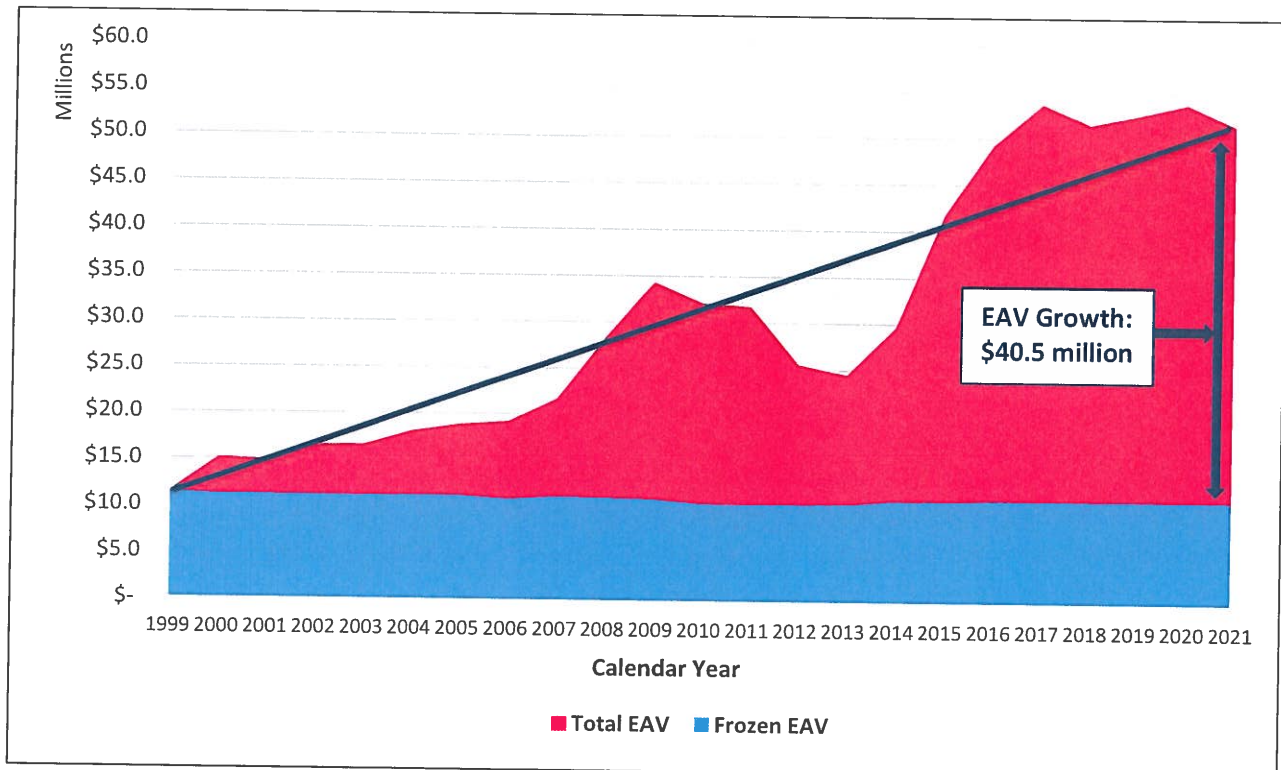
Property Acquisition

Property	Purchase Price	Sale Price To Developer	Net Profit/(Loss) On Sale
311-315 S Main St	\$ 600,000	N/A	N/A
120 E Liberty Dr	\$ 1,000,000	N/A	N/A
114 & 124 Willow Ave	\$ 1,375,000	N/A	N/A
109 N Main St	\$ 300,592	\$ 198,022	\$ (102,570)
111-113 N Main St	\$ 350,690	\$ 156,983	\$ (193,707)
Totals	\$ 3,626,282	\$ 355,005	\$ (296,277)

Equalized Assessed Value and Incremental Property Tax Revenues

The TIF's initial frozen Equalized Assessed Valuation (EAV) in 1999 was \$11.5 million, revised to \$11.0 million in 2021. The 2021 total EAV for the final TIF year was \$51.5 million, representing a growth of \$40.5 million (or 365.5%). TIF #2 generated a total of \$33.6 million in incremental property tax revenue from 1999 through the end of the TIF in 2022. The following charts provide a history of the EAV and Incremental Property Tax Revenues.

Equalized Assessed Value (EAV)
1999 - 2021



**EAV and Incremental Property Tax Revenues
Levy Years 1999 – 2021**

Levy Year	Budget Year	Total EAV	EAV \$ Change	EAV % Change	Incremental EAV	Incremental Tax Revenue	Incremental Tax Revenue \$ Change
Initial		\$ 11,544,870					
1999	2000/01	\$ 11,561,450	\$ 16,580	0.1%	\$ 136,420	\$ 10,558	
2000	2001/02	\$ 15,175,010	\$ 3,613,560	31.3%	\$ 3,988,020	\$ 318,235	\$ 307,677
2001	2002/03	\$ 14,915,578	\$ (259,432)	-1.7%	\$ 3,751,858	\$ 296,636	\$ (21,599)
2002	2003/04	\$ 16,616,330	\$ 1,700,752	11.4%	\$ 5,402,180	\$ 407,958	\$ 111,322
2003	2004/05	\$ 16,641,513	\$ 25,183	0.2%	\$ 5,495,170	\$ 412,118	\$ 4,160
2004	2005/06	\$ 18,104,960	\$ 1,463,447	8.8%	\$ 6,889,270	\$ 402,643	\$ (9,475)
2005	2006/07	\$ 18,879,460	\$ 774,500	4.3%	\$ 7,671,130	\$ 554,598	\$ 151,955
2006	2007/08	\$ 19,216,770	\$ 337,310	1.8%	\$ 8,322,480	\$ 587,245	\$ 32,647
2007	2008/09	\$ 21,719,060	\$ 2,502,290	13.0%	\$ 10,552,900	\$ 707,891	\$ 120,646
2008	2009/10	\$ 28,411,620	\$ 6,692,560	30.8%	\$ 17,338,680	\$ 1,136,772	\$ 428,881
2009	2010/11	\$ 34,288,670	\$ 5,877,050	20.7%	\$ 23,314,730	\$ 1,588,190	\$ 451,418
2010	2011/12	\$ 32,082,080	\$ (2,206,590)	-6.4%	\$ 21,526,050	\$ 1,587,096	\$ (1,094)
2011	2012/13	\$ 31,766,620	\$ (315,460)	-1.0%	\$ 21,321,106	\$ 1,550,505	\$ (36,591)
2012	2013/14	\$ 25,606,600	\$ (6,160,020)	-19.4%	\$ 15,039,790	\$ 322,659 (1)	\$ (1,227,846)
2013	2014/15	\$ 24,512,300	\$ (1,094,300)	-4.3%	\$ 13,956,210	\$ 1,172,308	\$ 849,649
2014	2015/16	\$ 29,650,290	\$ 5,137,990	21.0%	\$ 18,661,661	\$ 1,605,804	\$ 433,496
2015	2016/17	\$ 41,890,100	\$ 12,239,810	41.3%	\$ 30,921,261	\$ 2,612,492	\$ 1,006,688
2016	2017/18	\$ 49,418,950	\$ 7,528,850	18.0%	\$ 38,343,291	\$ 3,059,352	\$ 446,860
2017	SY 2018	\$ 53,762,050	\$ 4,343,100	8.8%	\$ 42,672,391	\$ 3,290,159	\$ 230,807
2018	2019	\$ 51,605,880	\$ (2,156,170)	-4.0%	\$ 40,502,941	\$ 3,017,451	\$ (272,708)
2019	2020	\$ 52,639,280	\$ 1,033,400	2.0%	\$ 41,574,551	\$ 3,134,874	\$ 117,423
2020	2021	\$ 53,838,035	\$ 1,198,755	2.3%	\$ 42,773,516	\$ 3,166,558	\$ 31,684
2021	2022	\$ 51,538,318	\$ (2,299,717)	-4.3%	\$ 40,466,719	\$ 2,588,656 (2)	\$ (577,902)

(1) 2012 Incremental tax revenue reduction due to large property tax refund for years 2009 to 2011.
(2) 2021 Incremental tax revenue reduction due to large property tax refund for years 2019 to 2020.

Redevelopment Projects

The following table shows the private and public investments for redevelopment projects and infrastructure improvements within the TIF District.

**Schedule of Private and Public Investments
December 31, 2024**

Project No.	Project	Private Investment	Public Investment	Total Investment
1	South Main Street	\$ -	\$ 1,719,014	\$ 1,719,014
2	Façade Grant Program	1,362,721	292,117	1,654,838
3	Tom's Price Agreement	3,700,000	1,626,247	5,326,247
4	Other Grant Programs	1,774,555	681,137	2,455,692
5	James D Atten Building Rehab	300,000	353,880	653,880
6	Winona Properties	397,005	294,999	692,004
7	Wheaton Property Partners	27,339,406	6,036,500	33,375,906
8	Wheaton 121	64,203,817	333,173	64,536,990
9	Downtown Streetscape	-	25,032,060	25,032,060
10	Wheaton Place Alley Resurfacing	-	85,240	85,240
Totals		\$ 99,077,504	\$ 36,454,367	\$ 135,531,871

Project 1 - South Main Street (315 S. Main Street). This project represented the acquisition of several parcels of property within the redevelopment project area that the City Council determined to be necessary to implement the redevelopment plan. Total Investment: \$1.7 million.

Project 2 - Facade Grant Program. This program provided financial assistance for façade improvements to buildings within the redevelopment project area. This project achieved the goal of maintaining and diversifying the existing economic base of the community by utilizing an incentive program that stimulated private development and improved existing properties and businesses in the central business district area. A total of 66 façade grants were provided to business owners. Total Investment: \$1.7 million.

Project 3 - Tom's Price Agreement (303 E. Front Street).

This project provided financial assistance to allow a destination business located within the redevelopment project area to expand. This project achieved the goal of maintaining and diversifying the existing economic base of the community by utilizing an incentive program that stimulated private development and improved existing properties and businesses in the central business district area. Total Investment: \$5.3 million.



Project 4 - Other Grant Programs. This program provided financial assistance to business owners for other redevelopment grants (retail, sign, awning, and architectural) within the redevelopment project area. This project achieved the goal of maintaining and diversifying the existing economic base of the community by utilizing an incentive program that stimulated private development and improved existing properties and businesses in the central business district area. A total of 71 retail grants, 34 sign grants, 19 awning grants, and 16 architectural grants were provided to business owners. Total Investment: \$2.5 million.

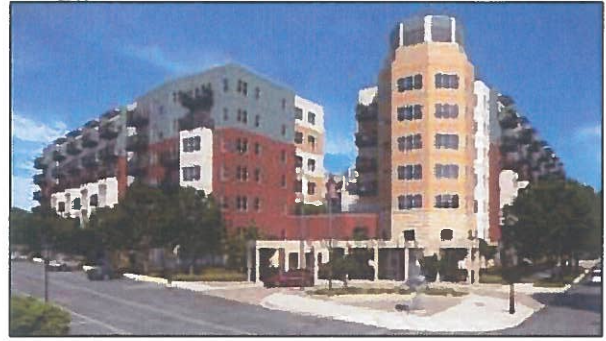
Project 5 - James D. Atten Building Rehab (112-118 N. Main Street). This project provided financial assistance to allow an existing mixed-use building located within the redevelopment project area to be renovated. This project achieved the goal of maintaining and diversifying the existing economic base of the community by utilizing an incentive program that stimulated private development and improved existing properties and businesses in the central business district area. Total Investment: \$0.7 million.

Project 6 - Winona Properties (121-127 W. Front Street). This project provided financial assistance to allow an existing mixed-use building located within the redevelopment project area to be renovated. This project achieved the goal of maintaining and diversifying the existing economic base of the community by utilizing an incentive program that stimulated private development and improved existing properties and businesses in the central business district area. Total Investment: \$0.7 million.

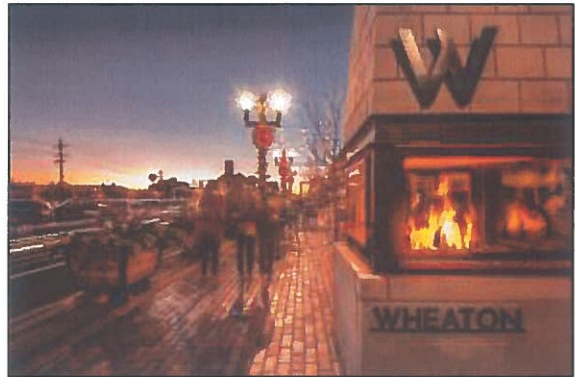
Project 7 - Wheaton Property Partners (120 E. Liberty Drive). This project provided financial assistance to allow the construction of a large class A mixed use building located within the redevelopment project area. This project achieved the goal of maintaining and diversifying the existing economic base of the community by utilization of an incentive program that stimulated private development and provided a new office development in the Wheaton Central Planning Area. Total Investment: \$33.4 million.



Project 8 - Wheaton 121. This project provided financial assistance for certain public improvements to allow the construction of a 306-unit luxury residential apartment development located within the redevelopment project area. This project achieved the goal of maintaining and diversifying the existing economic base of the community by providing additional multiple family dwellings within the Wheaton Central Planning Area. Total Investment: \$64.5 million.



Project 9 - Downtown Streetscape. The Downtown Strategic and Streetscape Plan created a redevelopment framework that would make the City a destination for tourists and a more attractive place to live and locate a business. The Downtown Streetscape Project is a \$35.9 million multi-year infrastructure project that brought updates and improvements to underground utilities, roadways, lighting, and signage while creating wider, more pedestrian-friendly sidewalks throughout downtown Wheaton. TIF #2 is projected to provide \$25.1 million in funding for the project. Total Investment to Date: \$25.0 million.



Project 10 – Wheaton Place Alley Resurfacing Project. The public alley resurfacing project, located between Wesley Street and Front Street, included replacing sidewalks for ADA compliance, repairs to existing sewer frames in the pavement, repairs to the decorative pavers, and resurfacing of the pavement surface. Total Investment: \$85,240.

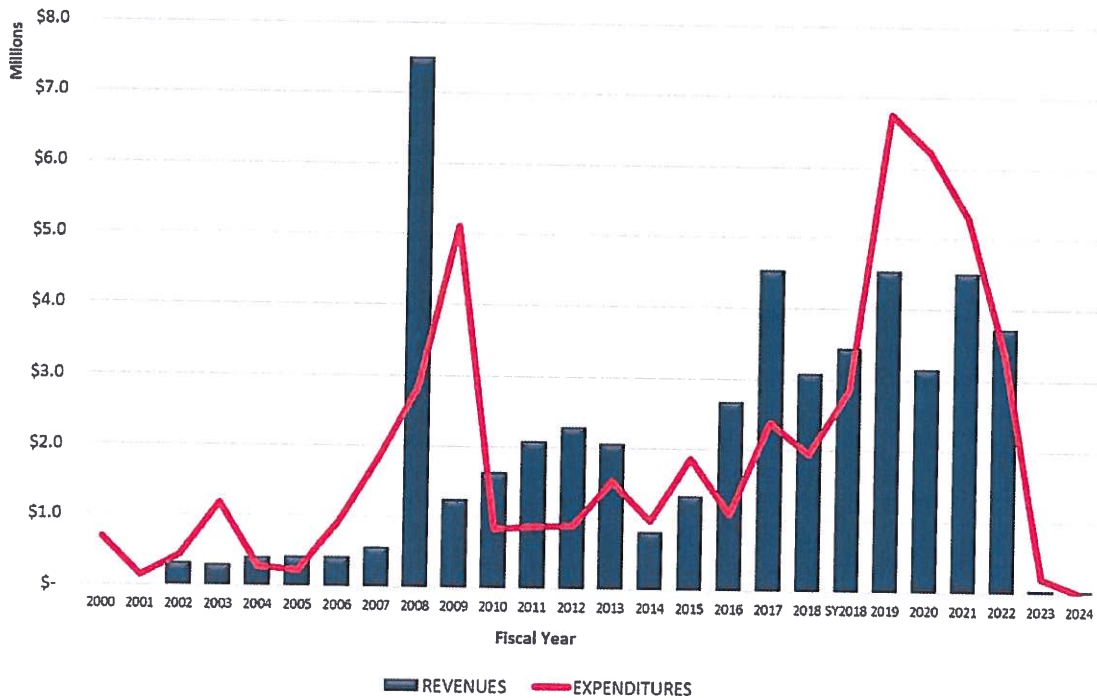
TIF Financial Projections

The end of this report includes a schedule of actual incremental property tax revenues collected and the projected remaining expenditures (\$60,000) contracted for the Downtown Strategic Plan and Streetscape Plan prior to the expiration of the TIF. Additionally, it is estimated that a \$335,417 surplus distribution to the taxing bodies within TIF District #3 will be declared to close out the fund in 2025.

The remaining pages of the report provide detailed financial schedules for the TIF.

**City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
December 31, 2024**

Revenues versus Expenditures

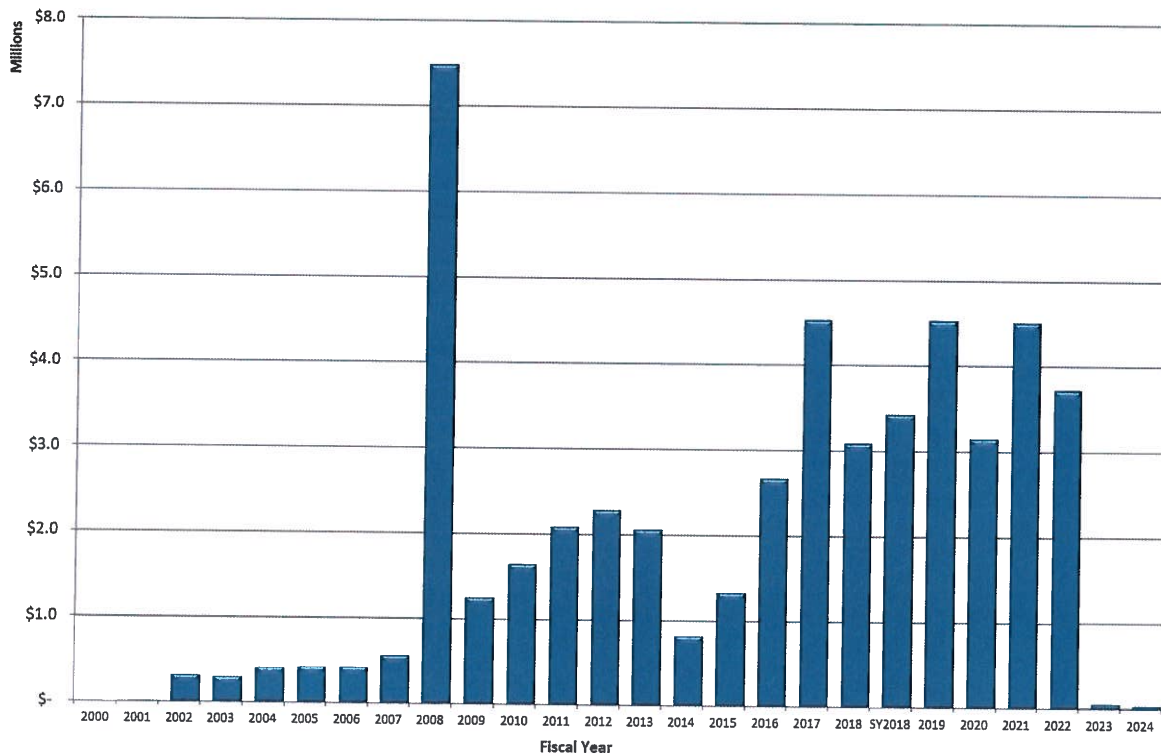


City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
Revenues vs Expenditures
December 31, 2024

	Totals thru 12/31/2023	Fiscal Year 2024	Totals thru 12/31/2024
Revenues			
Property Tax Increment	\$ 33,530,758	\$ -	\$ 33,530,758
Bond Proceeds	5,988,136	-	5,988,136
Transfer from TIF #1	5,607,922	-	5,607,922
Miscellaneous	2,846,836	-	2,846,836
Transfer from TIF #3	2,456,257	-	2,456,257
Investment Income	673,501	29,677	703,178
Total Revenues	\$ 51,103,410	\$ 29,677	\$ 51,133,087
Expenditures			
Construction Costs	\$ 30,134,171	\$ 3,009	\$ 30,137,180
Debt Service	7,470,222	-	7,470,222
Redevelopment Programs	4,763,460	-	4,763,460
Land Purchase	3,633,974	-	3,633,974
Contractual Services	2,610,772	864	2,611,636
Miscellaneous	1,242,914	-	1,242,914
Interest Expense	571,874	-	571,874
Consultant Services	313,410	-	313,410
Total Expenditures	\$ 50,740,797	\$ 3,873	\$ 50,744,670
Revenues over/(under) Expenditures	\$ 362,613	\$ 25,804	\$ 388,417

**City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
December 31, 2024**

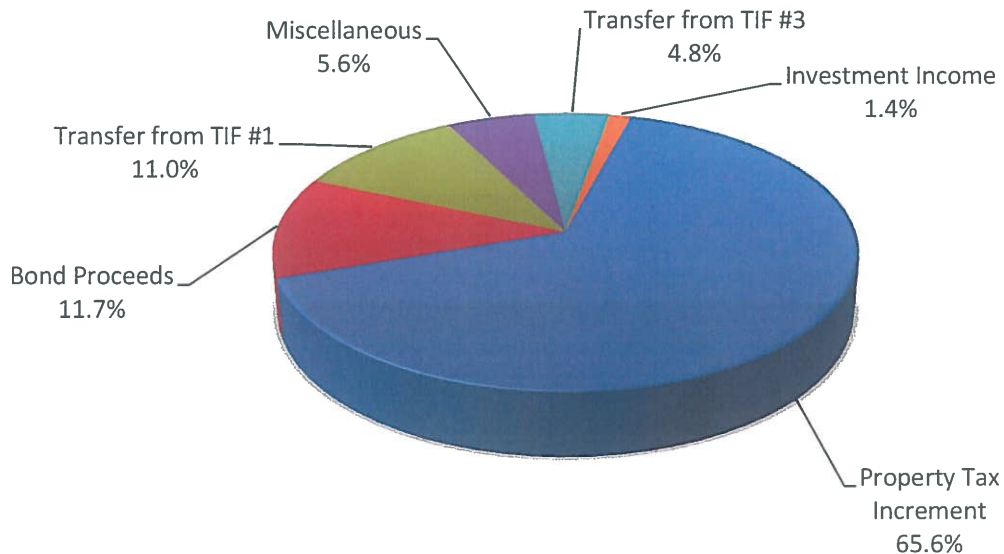
Revenues



**City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
Revenues
December 31, 2024**

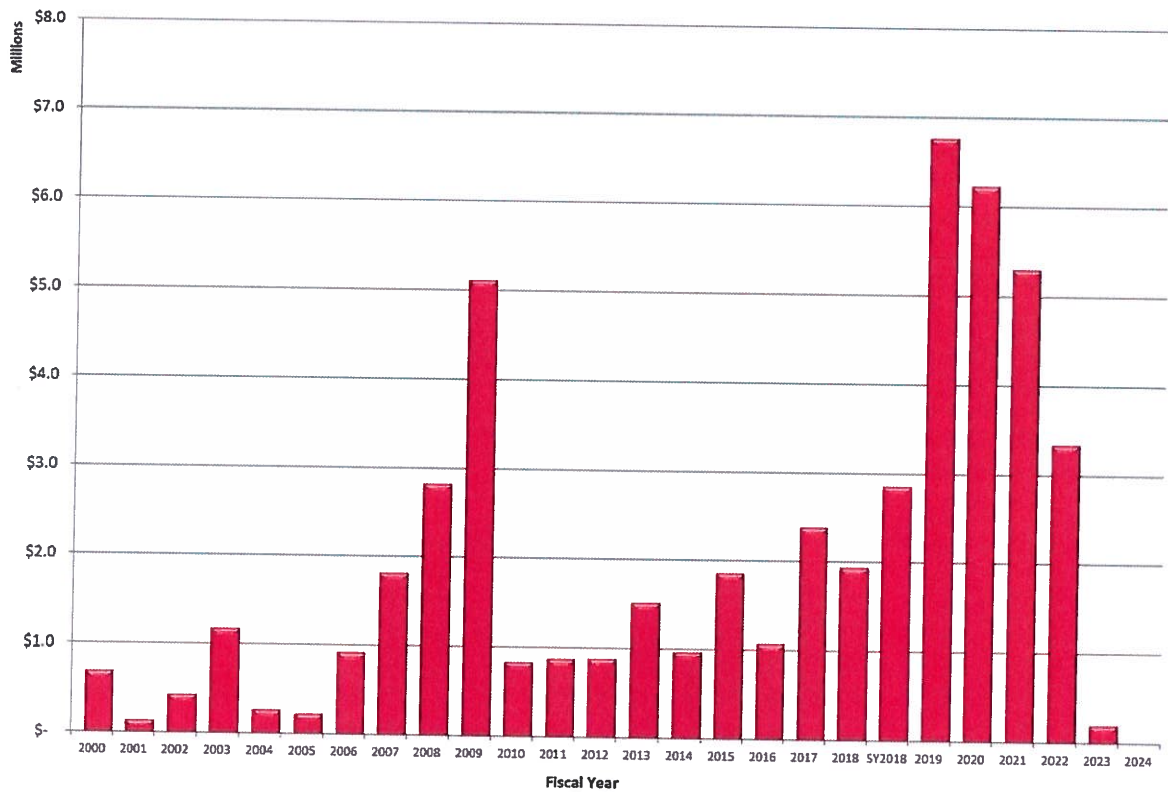
	Totals thru 12/31/2023	Fiscal Year 2024	Totals thru 12/31/2024
Property Tax Increment	\$ 33,530,758	\$ -	\$ 33,530,758
Bond Proceeds	5,988,136	-	5,988,136
Transfer from TIF #1	5,607,922	-	5,607,922
Miscellaneous	2,846,836	-	2,846,836
Transfer from TIF #3	2,456,257	-	2,456,257
Investment Income	673,501	29,677	703,178
Total Revenues	\$ 51,103,410	\$ 29,677	\$ 51,133,087

**Main Street Redevelopment Project Area
Revenues by Type**



**City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
December 31, 2024**

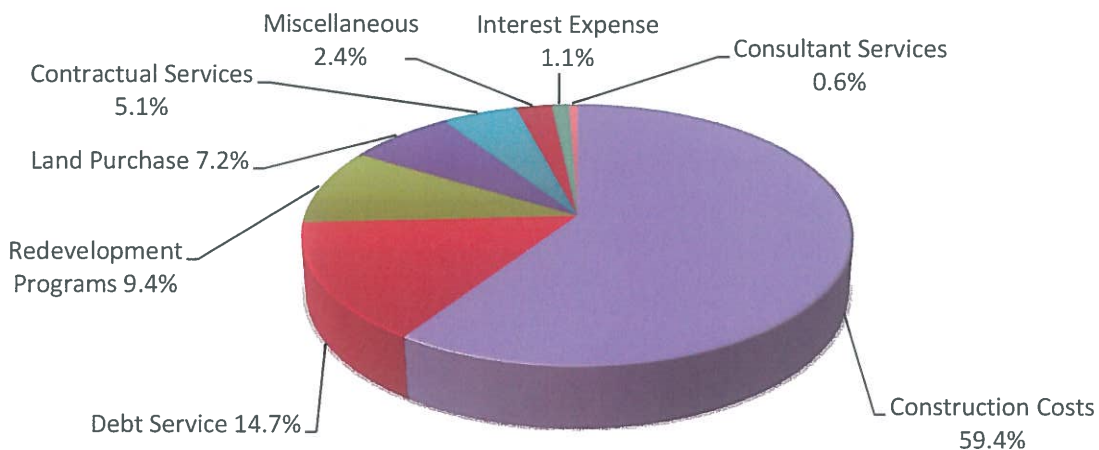
Expenditures



**City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
Expenditures
December 31, 2024**

	Totals thru 12/31/2023	Fiscal Year 2024	Totals thru 12/31/2024
Construction Costs	\$ 30,134,171	\$ 3,009	\$ 30,137,180
Debt Service	7,470,222	-	7,470,222
Redevelopment Programs	4,763,460	-	4,763,460
Land Purchase	3,633,974	-	3,633,974
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**Main Street Redevelopment Project Area
Expenditures by Type**



**City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
December 31, 2024**

Projections:

- **Incremental Property Tax Revenues – Actual**
- **Revenue and Expenditure Projections**

City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
Incremental Tax Revenues
Actual
December 31, 2024

TIF Year	Tax Levy Year	Tax Collection Year	Budget Year	Total EAV	Wheaton 121 EAV Change	Total EAV \$ Change	Total EAV % Change	Frozen EAV	Incremental EAV	Incremental EAV % Change	Assessed Incremental Property Tax Revenues	Collected Incremental Property Tax Revenues	Blended Tax Rate (1)
1	1999	2000	2000/01	\$ 11,561,450		\$ 16,580	0.1%	\$ 11,425,030	\$ 136,420	0.0%	\$ 10,558	\$ 10,558	\$ 7.7393
2	2000	2001	2001/02	15,175,010		3,613,560	31.3%	11,186,990	3,988,020	2823.3%	321,579	318,235	8.0636
3	2001	2002	2002/03	14,915,578		(259,432)	-1.7%	11,163,720	3,751,858	-5.9%	296,636	296,636	7.9064
4	2002	2003	2003/04	16,616,330		1,700,752	11.4%	11,214,150	5,402,180	44.0%	407,959	407,958	7.5517
5	2003	2004	2004/05	16,641,513		25,183	0.2%	11,146,343	5,495,170	1.7%	412,118	412,118	7.4996
6	2004	2005	2005/06	18,104,960		1,463,447	8.8%	11,215,690	6,889,270	25.4%	503,879	402,643	7.3140
7	2005	2006	2006/07	18,879,460		774,500	4.3%	11,208,330	7,671,130	11.3%	554,598	554,598	7.2297
8	2006	2007	2007/08	19,216,770		337,310	1.8%	10,894,290	8,322,480	8.5%	587,467	587,245	7.0588
9	2007	2008	2008/09	21,719,060		2,502,290	13.0%	11,166,160	10,552,900	26.8%	718,454	707,891	6.8081
10	2008	2009	2009/10	28,411,620		6,692,560	30.8%	11,072,940	17,338,680	64.3%	1,180,290	1,136,772	6.8073
11	2009	2010	2010/11	34,288,670		5,877,050	20.7%	10,973,940	23,314,730	34.5%	1,625,516	1,588,190	6.9721
12	2010	2011	2011/12	32,082,080		(2,206,590)	-6.4%	10,556,030	21,526,050	-7.7%	1,588,542	1,587,096	7.3796
13	2011	2012	2012/13	31,766,620		(315,460)	-1.0%	10,445,514	21,321,106	-1.0%	1,572,581	1,550,505	7.3757
14	2012	2013	2013/14	25,606,600		(6,160,020)	-19.4%	10,566,810	15,039,790	-29.5%	1,208,025	322,659 (2)	8.0322
15	2013	2014	2014/15	24,512,300		(1,094,300)	-4.3%	10,556,090	13,956,210	-7.2%	1,193,445	1,172,308	8.5514
16	2014	2015	2015/16	29,650,290	4,405,060	5,137,990	21.0%	10,988,629	18,661,661	33.7%	1,620,995	1,605,804	8.6862
17	2015	2016	2016/17	41,890,100	10,971,020	12,239,810	41.3%	10,968,839	30,921,261	65.7%	2,612,492	2,612,492	8.4489
18	2016	2017	2017/18	49,418,950	6,407,130	7,528,850	18.0%	11,075,659	38,343,291	24.0%	3,059,352	3,059,352	7.9788
19	2017	2018	SY 2018	53,762,050	3,666,670	4,343,100	8.8%	11,089,659	42,672,391	11.3%	3,303,904	3,290,159	7.7425
20	2018	2019	2019	51,605,880	(2,669,070)	(2,156,170)	-4.0%	11,102,939	40,502,941	-5.1%	3,095,253	3,017,451	7.6420
21	2019	2020	2020	52,639,280	527,950	1,033,400	2.0%	11,064,729	41,574,551	2.6%	3,134,875	3,134,874	7.5404
22	2020	2021	2021	53,838,035	664,650	1,198,755	2.3%	11,064,519	42,773,516	2.9%	3,166,558	3,166,558	7.4031
23	2021	2022	2022	51,538,318	(2,692,450)	(2,299,717)	-4.3%	11,071,599	40,466,719	-5.4%	2,975,188	2,588,656 (3)	7.3522
Grand Total											\$ 35,150,264	\$ 33,530,758	

Notes:

Initial Valuation: \$ 11,544,870

(1) Blended Tax Rate:

Due to multiple tax codes in the TIF District, the tax rate is calculated based on Incremental EAV and Total Incremental Property Tax Revenues extended.

(2) Fiscal Year 2013/14 Collected Incremental Property Tax Revenues:

Fiscal Year 2013/14 decrease in collected property tax revenues is due to the 120 E Liberty property tax assessment appeal reduction and the corresponding property tax refund of \$866,228 for levy years 2009-2011.

(3) Fiscal Year 2022 Collected Incremental Property Tax Revenues:

Fiscal Year 2022 decrease in collected property tax revenues is due to the 121 N Cross property tax assessment appeal reduction and the corresponding property tax refund of \$361,413 for levy years 2019-2020.

City of Wheaton
TIF District Number Two
Main Street Redevelopment Project
Revenue and Expenditure Projections
December 31, 2024

Budget Year	Revenues			Expenditures				Annual Surplus/(Deficit)	Cumulative Surplus/(Deficit)
	Interest Income	Other Revenues	Total Revenues	Downtown Strategic Plan	Other Exp.	Surplus Distribution	Total Expenditures		
2025	\$ 10,000	\$ -	\$ 10,000	\$ 60,000	\$ 3,000	\$ 335,417	\$ 398,417	Beg. Balance (1/1/2025):	\$ 388,417
Totals	\$ 10,000	\$ -	\$ 10,000	\$ 60,000	\$ 3,000	\$ 335,417	\$ 398,417	\$ (388,417)	\$ -

Notes:

TIF District #2 expired and was terminated, as of December 31, 2022, by City ordinance on October 17, 2022. The termination of TIF District #2 allowed taxing districts to capture the incremental equalized assessed value (EAV) growth generated from redevelopment. However, the City kept the TIF District #2 open for project area costs and obligations approved and incurred prior to the expiration date. The Downtown Streetscape project was substantially completed in 2022, with some work remaining to be completed in 2025.

*All statutory citations refer to one of two sections of the Illinois Municipal Code: The Tax Increment Allocation Redevelopment Act [65 ILCS 5/11-74.4-3 et. seq.] or the Industrial Jobs Recovery Law [65 ILCS 5/11-74.6-10 et. seq.]

SECTION 2 [Sections 2 through 8 must be completed for each redevelopment project area listed in Section 1.]

FY 2024

Name of Redevelopment Project Area:

Courthouse Redevelopment

Primary Use of Redevelopment Project Area*: District
*Types include: Central Business District, Retail, Other Commercial, Industrial, Residential, and Combination/Mixed.
If "Combination/Mixed" List Component Types:
Under which section of the Illinois Municipal Code was the Redevelopment Project Area designated? (check one):
Tax Increment Allocation Redevelopment Act <u>X</u>
Industrial Jobs Recovery Law

Please utilize the information below to properly label the Attachments.

	No	Yes
For redevelopment projects beginning prior to FY 2022, were there any amendments, to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] If yes, please enclose the amendment (labeled Attachment A). For redevelopment projects beginning in or after FY 2022, were there any amendments, enactments or extensions to the redevelopment plan, the redevelopment project area, or the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (1) and 5/11-74.6-22 (d) (1)] If yes, please enclose the amendment, enactment or extension, and a copy of the redevelopment plan (labeled Attachment A).	X	
Certification of the Chief Executive Officer of the municipality that the municipality has complied with all of the requirements of the Act during the preceding fiscal year. [65 ILCS 5/11-74.4-5 (d) (3) and 5/11-74.6-22 (d) (3)] Please enclose the CEO Certification (labeled Attachment B).		X
Opinion of legal counsel that municipality is in compliance with the Act. [65 ILCS 5/11-74.4-5 (d) (4) and 5/11-74.6-22 (d) (4)] Please enclose the Legal Counsel Opinion (labeled Attachment C).		X
Statement setting forth all activities undertaken in furtherance of the objectives of the redevelopment plan, including any project implemented and a description of the redevelopment activities. [65 ILCS 5/11-74.4-5 (d) (7) (A and B) and 5/11-74.6-22 (d) (7) (A and B)] If yes, please enclose the Activities Statement (labeled Attachment D).		X
Were any agreements entered into by the municipality with regard to the disposition or redevelopment of any property within the redevelopment project area or the area within the State Sales Tax Boundary? [65 ILCS 5/11-74.4-5 (d) (7) (C) and 5/11-74.6-22 (d) (7) (C)] If yes, please enclose the Agreement(s) (labeled Attachment E).	X	
Is there additional information on the use of all funds received under this Division and steps taken by the municipality to achieve the objectives of the redevelopment plan? [65 ILCS 5/11-74.4-5 (d) (7) (D) and 5/11-74.6-22 (d) (7) (D)] If yes, please enclose the Additional Information (labeled Attachment F).	X	
Did the municipality's TIF advisors or consultants enter into contracts with entities or persons that have received or are receiving payments financed by tax increment revenues produced by the same TIF? [65 ILCS 5/11-74.4-5 (d) (7) (E) and 5/11-74.6-22 (d) (7) (E)] If yes, please enclose the contract(s) or description of the contract(s) (labeled Attachment G).	X	
Were there any reports <u>submitted to</u> the municipality <u>by</u> the joint review board? [65 ILCS 5/11-74.4-5 (d) (7) (F) and 5/11-74.6-22 (d) (7) (F)] If yes, please enclose the Joint Review Board Report (labeled Attachment H).	X	
Were any obligations issued by the municipality? [65 ILCS 5/11-74.4-5 (d) (8) (A) and 5/11-74.6-22 (d) (8) (A)] If yes, please enclose any Official Statement (labeled Attachment I). If Attachment I is answered yes, then the Analysis must be attached (labeled Attachment J).	X	
An analysis prepared by a financial advisor or underwriter, chosen by the municipality , setting forth the nature and term of obligation; projected debt service including required reserves and debt coverage; and actual debt service. [65 ILCS 5/11-74.4-5 (d) (8) (B) and 5/11-74.6-22 (d) (8) (B)] If attachment I is yes, the Analysis and an accompanying letter from the municipality outlining the contractual relationship between the municipality and the financial advisor/underwriter MUST be attached (labeled Attachment J).	X	
Has a cumulative of \$100,000 of TIF revenue been deposited into the special tax allocation fund? 65 ILCS 5/11-74.4-5 (d) (2) and 5/11-74.6-22 (d) (2) If yes, please enclose audited financial statements of the special tax allocation fund (labeled Attachment K).		X
Cumulatively, have deposits of incremental taxes revenue equal to or greater than \$100,000 been made into the special tax allocation fund? [65 ILCS 5/11-74.4-5 (d) (9) and 5/11-74.6-22 (d) (9)] If yes, the audit report shall contain a letter from the independent certified public accountant indicating compliance or noncompliance with the requirements of subsection (q) of Section 11-74.4-3 (labeled Attachment L).		X
A list of all intergovernmental agreements in effect to which the municipality is a part, and an accounting of any money transferred or received by the municipality during that fiscal year pursuant to those intergovernmental agreements. [65 ILCS 5/11-74.4-5 (d) (10)] If yes, please enclose the list only, not actual agreements (labeled Attachment M).	X	
For redevelopment projects beginning in or after FY 2022, did the developer identify to the municipality a stated rate of return for each redevelopment project area? Stated rates of return required to be reported shall be independently verified by a third party chosen by the municipality. If yes, please enclose evidence of third party verification, may be in the form of a letter from the third party (labeled Attachment N).	X	

SECTION 3.1 [65 ILCS 5/11-74.4-5 (d)(5)(a)(b)(d)) and (65 ILCS 5/11-74.6-22 (d) (5)(a)(b)(d)]

FY 2024

Name of Redevelopment Project Area:

Courthouse Redevelopment

Provide an analysis of the special tax allocation fund.

Special Tax Allocation Fund Balance at Beginning of Reporting Period \$ 4,655,641

SOURCE of Revenue/Cash Receipts:	Revenue/Cash Receipts for Current Reporting Year	Cumulative Totals of Revenue/Cash Receipts for life of TIF	% of Total
Property Tax Increment	\$ 2,269,964	\$ 23,518,161	70%
State Sales Tax Increment	\$ -	\$ -	0%
Local Sales Tax Increment	\$ -	\$ -	0%
State Utility Tax Increment	\$ -	\$ -	0%
Local Utility Tax Increment	\$ -	\$ -	0%
Interest	\$ 260,504	\$ 958,782	3%
Land/Building Sale Proceeds	\$ -	\$ -	0%
Bond Proceeds	\$ -	\$ 7,700,000	23%
Transfers from Municipal Sources	\$ -	\$ -	0%
Private Sources	\$ 20,786	\$ 1,303,798	4%
Other (identify source _____; if multiple other sources, attach schedule)			0%

All Amount Deposited in Special Tax Allocation Fund \$ 2,551,254

Cumulative Total Revenues/Cash Receipts \$ 33,480,741 100%

Total Expenditures/Cash Disbursements (**Carried forward from Section 3.2**) \$ 107,774

Transfers to Municipal Sources

Distribution of Surplus

Total Expenditures/Disbursements \$ 107,774

Net/Income/Cash Receipts Over/(Under) Cash Disbursements \$ 2,443,480

Previous Year Adjustment (Explain Below)

FUND BALANCE, END OF REPORTING PERIOD* \$ 7,099,121

* If there is a positive fund balance at the end of the reporting period, you must complete Section 3.3

Previous Year Explanation:

[illegible]

SECTION 3.2 A
PAGE 2

[illegible]

SECTION 3.2 A
PAGE 3

13. Relocation costs.		
		\$ -
14. Payments in lieu of taxes.		
		\$ -
15. Costs of job training, retraining, advanced vocational or career education.		
		\$ -
16. Interest cost incurred by redeveloper or other nongovernmental persons in connection with a redevelopment project.		
		\$ -
17. Cost of day care services.		
		\$ -
18. Other.		
		\$ -
TOTAL ITEMIZED EXPENDITURES		\$ 107,774

[illegible]

SECTION 3.3 [65 ILCS 5/11-74.4-5 (d) (5d) 65 ILCS 5/11-74.6-22 (d) (5d)]

FY 2024

Name of Redevelopment Project Area:

Courthouse Redevelopment

Breakdown of the Balance in the Special Tax Allocation Fund At the End of the Reporting Period by source

FUND BALANCE BY SOURCE

\$ 7,099,121

1. Description of Debt Obligations	Amount of Original Issuance	Amount Designated
Total Amount Designated for Obligations	\$ -	\$ -

2. Description of Project Costs to be Paid	Amount of Original Issuance	Amount Designated
Block 320 - Redevelopment Projects		\$ 2,550,000
Water Division Building - Exterior Renovation		\$ 2,070,000
Water Division Building - Interior Renovation		\$ 1,000,000
Courthouse Square - Clocktower Restoration		\$ 1,500,000
Administrative Costs		\$ 40,000
School District Reimbursements-TIF Assisted Housing Projects		\$ 100,000
Total Amount Designated for Project Costs		\$ 7,260,000

TOTAL AMOUNT DESIGNATED

\$ 7,260,000

SURPLUS/(DEFICIT)

\$ (160,879)

SECTION 4 [65 ILCS 5/11-74.4-5 (d) (6) and 65 ILCS 5/11-74.6-22 (d) (6)]

FY 2024

Name of Redevelopment Project Area:

Courthouse Redevelopment

Provide a description of all property purchased by the municipality during the reporting fiscal year within the redevelopment project area.

X	Indicate an 'X' if no property was acquired by the municipality within the redevelopment project area.
---	--

Property (1):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (2):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (3):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (4):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (5):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (6):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

Property (7):	
Street address:	
Approximate size or description of property:	
Purchase price:	
Seller of property:	

SECTION 5 [20 ILCS 620/4.7 (7)(F)]

FY 2024

Name of Redevelopment Project Area:

Courthouse Redevelopment

PAGE 1

Page 1 MUST be included with TIF report. Pages 2 and 3 are to be included ONLY if projects are listed.

Select ONE of the following by indicating an 'X':

1. NO projects were undertaken by the Municipality Within the Redevelopment Project Area.	
---	--

2. The municipality <u>DID</u> undertake projects within the Redevelopment Project Area. (If selecting this option, complete 2a and 2b.)	X
2a. The total number of <u>ALL</u> activities undertaken in furtherance of the objectives of the redevelopment plan:	3
2b. Did the municipality undertake any <u>NEW</u> projects in fiscal year 2022 or any fiscal year thereafter within the Redevelopment Project Area?	2

LIST ALL projects undertaken by the Municipality Within the Redevelopment Project Area:

TOTAL:	11/1/99 to Date	Estimated Investment for Subsequent Fiscal Year	Total Estimated to Complete Project
Private Investment Undertaken (See Instructions)	\$ 40,000,000	\$ -	\$ -
Public Investment Undertaken	\$ 8,044,484	\$ 1,976,517	\$ -
Ratio of Private/Public Investment	4 35/36		0

Project 1 Name: Courthouse Square

Private Investment Undertaken (See Instructions)	\$ 40,000,000	\$ -	\$ -
Public Investment Undertaken	\$ 7,700,000	\$ -	\$ -
Ratio of Private/Public Investment	5 15/77		0

Project 2 Name: Public Alley Reconstruction

Private Investment Undertaken (See Instructions)	\$ -	\$ -	\$ -
Public Investment Undertaken	\$ 251,001	\$ -	\$ -
Ratio of Private/Public Investment	0		0

Project 3 Name: Water Division Building Renovation

Private Investment Undertaken (See Instructions)	\$ -	\$ -	\$ -
Public Investment Undertaken	\$ 93,483	\$ 1,976,517	\$ -
Ratio of Private/Public Investment	0		0

Project 4 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 5 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

Project 6 Name:

Private Investment Undertaken (See Instructions)			
Public Investment Undertaken			
Ratio of Private/Public Investment	0		0

FY 2024
Name of Redevelopment Project Area:
Courthouse Redevelopment

Number of Jobs Retained	Number of Jobs Created	Job Description and Type (Temporary or Permanent)	Total Salaries Paid
			\$ _____.

Project Name	The number of jobs, if any, projected to be created at the time of approval of the redevelopment agreement.		The number of jobs, if any, created as a result of the development to date, for the reporting period, under the same guidelines and assumptions as was used for the projections used at the time of approval of the redevelopment agreement.	
	Temporary	Permanent	Temporary	Permanent
Public Alley Reconstruction	n/a	n/a	n/a	n/a
Water Division Building Renovation	n/a	n/a	n/a	n/a

Project Name	The amount of increment projected to be created at the time of approval of the redevelopment agreement.	The amount of increment created as a result of the development to date, for the reporting period, using the same assumptions as was used for the projections used at the time of the approval of the redevelopment agreement.
Public Alley Reconstruction	n/a	n/a
Water Division Building Renovation	n/a	n/a

Project Name	Stated Rate of Return
Public Alley Reconstruction	n/a
Water Division Building Renovation	n/a

SECTION 7 [Information in the following section is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.]

FY 2024

Name of Redevelopment Project Area:

Courthouse Redevelopment

Provide a general description of the redevelopment project area using only major boundaries.

The Area contains approximately 10.8 acres. The street location of the Area is generally: Union Pacific Railroad right-of-way on the north, Washington Street on the east, Willow Avenue on the south, and Cross Street on the west.

Optional Documents	Enclosed
Legal description of redevelopment project area	X
Map of District	X

Section 7 - Legal Description of Redevelopment Project Area

LEGAL DESCRIPTION

Parcel 1: All that property described as the courthouse block in Warren L. Wheaton's 2nd addition to Wheaton in Section 16, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded April 28, 1869 as document no. 11488, in DuPage County, Illinois.

Parcel 2: Lot 1 (except that part described as follows: beginning at the northwest corner of lot 1; thence south along the west line of lot 1, 50 feet; thence east and parallel to the south line of lot 1, 100 feet; thence north at right angles to last described line 75.29 feet, more or less, to the northerly line of lot 1; thence southwesterly along the northerly line of lot 1, 105.27 feet, more or less, to the northwest corner of lot 1 and the point of beginning) in Burckal's assessment plat or part of block 1 in Warren L. Wheaton's second addition to Wheaton, being a subdivision in the west ½ of the southeast ¼ and the east ½ of the southwest ¼ of Section 16, Township 39 North, Range 10, East of the Third Principal Meridian, according to the plat of said Burckal's assessment plat recorded March 4, 1933 as document 334382, in DuPage County, Illinois.

Parcel 3: All that part of block 2 lying east of a straight line drawn across said block at a right angle with the south line thereof through a point on said south line, that is 77.2 feet west, measured on said south line, of the southeast corner of said block 2 and lying southerly of the premises conveyed to the Aurora, Elgin and Chicago railway company by deed recorded April 20, 1901 as document 73859, in Warren L. Wheaton's second addition to Wheaton, a subdivision of part of the southeast ¼ and part of the east ½ of the southwest ¼ of Section 16, Township 39 North, Range 10, East of the Third Principal Meridian, according to the plat thereof recorded April 28, 1869 as document 11488, in DuPage County, Illinois.

P.I.N. 05-16-318-001, 05-16-319-002, 05-16-312-002

And

Lots 1, 2, 3, 4, and 5 and Lots 9, 10, 11, 12, 13 and 14, except for the south 15 feet of lot 9 in Egger's Resubdivision, being a subdivision in the south half of Section 16, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof recorded in DuPage County, Illinois.

P.I.N's 05-16-320-001 thru 007 and 05-16-320-009 thru 011 and 05-16-320-013 and 014 and

05-16-320-018 thru 025

And

All of Blocks 2 and Lots 1 through 5 in Block #3 in Warren L. Wheaton's Second Addition to Wheaton, being a Subdivision in the Southwest Quarter of Section 16, Township 39 North, Range 10 East of the Third Principal Meridian, according to the plat thereof, recorded in DuPage County, Illinois on April 28, 1869 as document no. 11488.

05-16-312-001, 002

05-16-317-001, 002



Exhibit 1 - Project Area Boundaries

*Courthouse Redevelopment Project Area Plan
City of Wheaton, Illinois*



0 Ft. 150 Ft.
75 Ft.



[illegible]

Attachment B

STATE OF ILLINOIS)
) SS
COUNTY OF DUPAGE)

CERTIFICATE OF COMPLIANCE

I, the undersigned, do hereby certify that I am the duly qualified and acting City Manager of the City of Wheaton, DuPage County, Illinois and as such, the Chief Executive Officer of the City of Wheaton. I do hereby further certify that, according to the records of the City in my official possession and to the best of my knowledge, the City has complied with all requirements pursuant to 65 ILCS 5/11-74.4-5(d)(3) of the Tax Increment Allocation Redevelopment Act, as amended, for that certain redevelopment project area known as the Courthouse Redevelopment Project Area for the fiscal year beginning January 1, 2024 and ending December 31, 2024.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 17th day of June 2025.



Michael G. Dzigan, City Manager

ATTEST:



Andrea Rosedale, City Clerk

[SEAL]





KLEIN, THORPE & JENKINS
ATTORNEYS AT LAW

DD 312 984 6417
jarhodes@ktjlaw.com

544 Lakeview Parkway, Suite 301
Vernon Hills, Illinois 60061
T 312 984 6400 F 312 984 6444

June 17, 2025

Office of the Illinois State Comptroller
James R. Thompson Center
100 West Randolph Street
Suite 15-500
Chicago, Illinois 60601

**Re: Attorney Review of City of Wheaton Courthouse Redevelopment Project Area TIF
Unit Code: 022/125/30**

To Whom It May Concern:

Please be advised that I am the duly appointed Special Counsel for the City of Wheaton, Illinois. In my capacity as the Special Counsel, I have conducted a review of all information provided to me by the City staff and consultants in connection with the above-referenced City of Wheaton Courthouse Redevelopment Project Area. Based upon my review of the information provided to me, it is my opinion that the City has conformed to all the applicable requirements of the Illinois Tax Increment Allocation Redevelopment Act for the fiscal year beginning January 1, 2024 and ending December 31, 2024.

Very truly yours,

KLEIN, THORPE & JENKINS, LTD.

James A. Rhodes

cc. Robert Lehnhardt

CITY OF WHEATON

COURTHOUSE REDEVELOPMENT PROJECT AREA

The City incurred expenses for legal services and architectural services associated with the Water Division Building Renovation Project. Additionally, two (2) separate applications from the Courthouse Square Community Association and Courthouse Condominium Association seeking TIF 3 financial assistance for a Clocktower Restoration and Courthouse Renovation were received and are pending.

CITY OF WHEATON, ILLINOIS

COMPARATIVE BALANCE SHEET
TAX INCREMENT FINANCING #3 - SPECIAL REVENUE FUND

December 31, 2024 and 2023

	2024	2023
ASSETS		
Cash and Investments	\$ 7,114,513	\$ 4,639,583
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)		
Property Taxes	2,272,050	2,326,500
Interest	23,958	17,859
TOTAL ASSETS	\$ 9,410,521	\$ 6,983,942
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Accounts Payable	\$ 39,350	\$ 1,801
Total Liabilities	39,350	1,801
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	2,272,050	2,326,500
Total Liabilities and Deferred Inflows of Resources	2,311,400	2,328,301
FUND BALANCES		
Restricted for TIF Development	7,099,121	4,655,641
Total Fund Balances	7,099,121	4,655,641
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 9,410,521	\$ 6,983,942

(See independent auditor's report.)

CITY OF WHEATON, ILLINOIS

SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
TAX INCREMENT FINANCING #3 FUND

For the Year Ended December 31, 2024

	2024		
	Original Budget	Final Budget	Actual
REVENUES			
Taxes			
Property Taxes	\$ 2,350,000	\$ 2,350,000	\$ 2,269,964
Investment Income	25,000	25,000	260,504
Miscellaneous	-	-	20,786
Total Revenues	2,375,000	2,375,000	2,551,254
EXPENDITURES			
General Government			
Charges and Services	35,000	35,000	9,234
Capital Outlay	1,570,000	1,570,000	98,540
Total Expenditures	1,605,000	1,605,000	107,774
NET CHANGE IN FUND BALANCE	\$ 770,000	\$ 770,000	2,443,480
FUND BALANCE, JANUARY 1			4,655,641
FUND BALANCE, DECEMBER 31			\$ 7,099,121

(See independent auditor's report.)



1415 West Diehl Road, Suite 400
Naperville, IL 60563
630.566.8400

SIKICH.COM

Attachment L

CERTIFIED PUBLIC ACCOUNTANTS & ADVISORS

Members of American Institute of Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT

The Honorable Mayor
Members of the City Council
City of Wheaton, Illinois

We have examined management's assertion, included in its representation letter dated June 27, 2025, that the City of Wheaton, Illinois (the City) complied with the provisions of subsection (q) of Section 11-74.4-3 of the Illinois Tax Increment Redevelopment Allocation Act (Illinois Public Act 85-1142) during the year ended December 31, 2024. Management is responsible for the City's assertion and for compliance with those requirements. Our responsibility is to express an opinion on management's assertion about the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion about compliance with the specified requirements is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about whether management's assertion is fairly stated, in all material respects. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the City's compliance with the specified requirements.

In our opinion, management's assertion that the City of Wheaton, Illinois complied with the aforementioned requirements for the year ended December 31, 2024 is fairly stated, in all material respects.

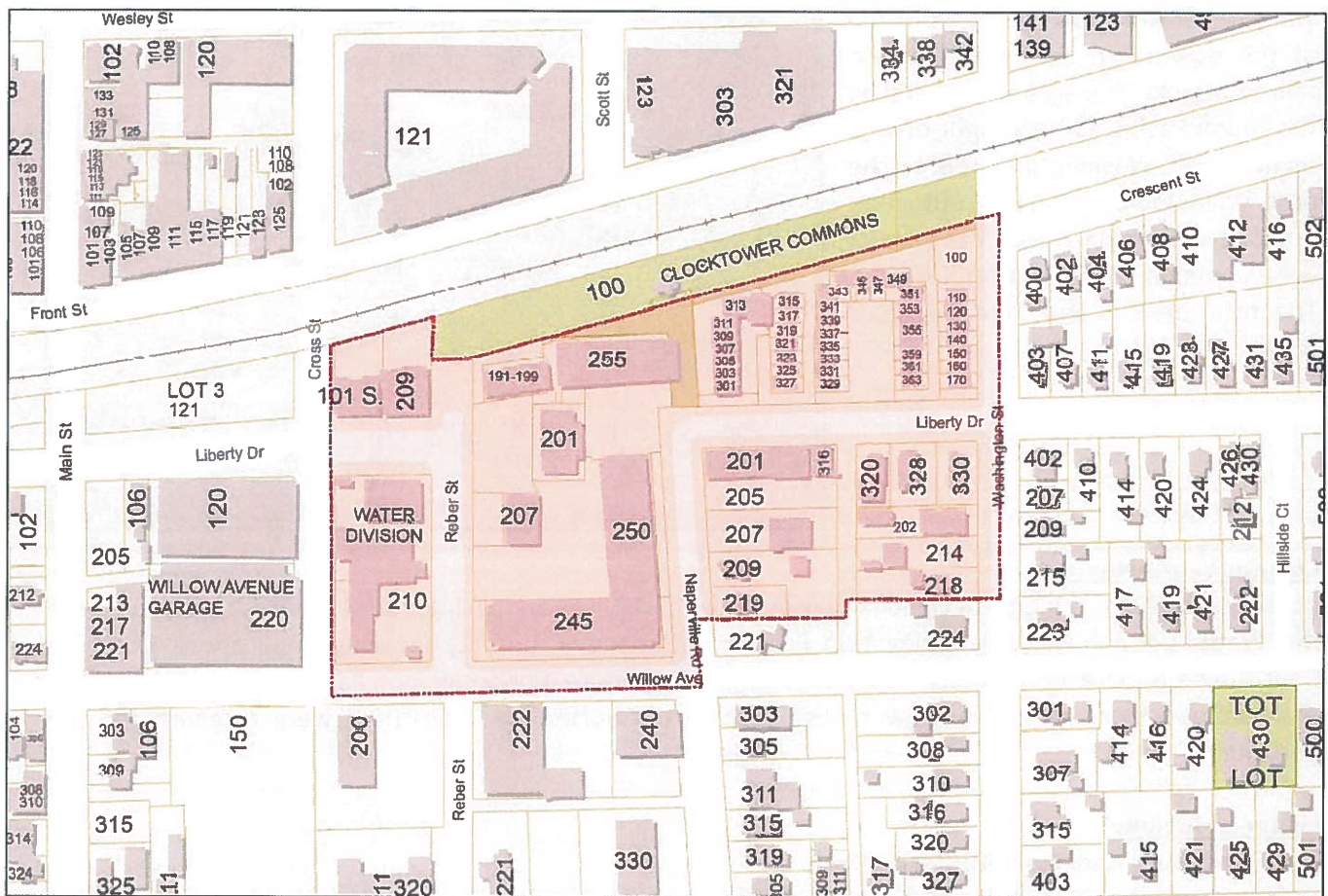
This report is intended solely for the information and use of the Mayor, the City Council, management of the City, the Illinois State Comptroller's Office and the joint review Councils and is not intended to be and should not be used by anyone other than these specified parties.

Sikich CPA LLC

Naperville, Illinois
June 27, 2025

CITY OF WHEATON

Tax Increment Financing District Number Three Courthouse Redevelopment Project Area



Annual Report
Fiscal Year 2024
January 1, 2024 – December 31, 2024

City of Wheaton
Tax Increment Financing District Number Three
Courthouse Redevelopment Project Area
Annual Report
Fiscal Year 2024
January 1, 2024 – December 31, 2024

TIF Establishment

The City of Wheaton established Tax Increment Financing (TIF) District Three on March 17, 2005. A separate report analyzing the Courthouse Redevelopment Area was completed by Teska Associates Inc. and provides the supporting details which led to the implementation of the TIF District. The TIF will expire on December 31, 2028. The 2027 Tax Levy, collected in 2028, will be the last levy year for the TIF.

Project Area

The Project Area consists of a portion of the downtown area south of the railroad tracks. The area is bounded by the Union Pacific Railroad right-of-way on the north, Washington Street on the east, Willow Avenue on the south, and Cross Street on the west. The Project Area contains 28 parcels on 5 blocks. The total area is approximately 10.8 acres.



Current Year Activity

In fiscal year 2024, the City incurred expenses for legal services and architectural services associated with the Water Division Building Renovation Project. Additionally, two (2) separate applications from the Courthouse Square Community Association and Courthouse Condominium Association seeking TIF 3 financial assistance for a Clocktower Restoration and Courthouse Renovation were received and are pending.

Financial Activity

Total Revenues and Expenditures to Date

Total revenues of \$33.5 million have exceeded total expenditures of \$26.4 million in the amount of \$7.1 million through December 31, 2024. Total revenues to date include \$23.5 million from property tax increment, bond proceeds of \$7.7 million, developer guarantees of \$1.3 million, investment income of \$958,782, and miscellaneous revenues of \$29,405. Total expenditures to date include \$11.3 million for debt service, \$7.7 million for redevelopment programs, \$3.0 million for surplus distributions, \$2.5 million for transfers to TIF District #2, \$1.6 million for contractual services, \$244,587 for construction, \$91,597 for consultant services, and \$14,134 for interest expense.

**Revenues vs. Expenditures
Inception to December 31, 2024**

REVENUES	
Property Tax Increment	\$ 23,518,161
Bond Proceeds	7,700,000
Developer Guarantee	1,274,393
Investment Income	958,782
Miscellaneous	29,405
Total Revenues	\$ 33,480,741
EXPENDITURES	
Debt Service	\$ 11,318,940
Redevelopment Programs	7,700,000
Surplus Distribution	3,000,000
Transfer to TIF 2	2,456,257
Contractual Services	1,556,105
Construction Costs	244,587
Consultant Services	91,597
Interest Expense	14,134
Total Expenditures	\$ 26,381,620
Revenues over/(under)	
Expenditures	\$ 7,099,121

Fiscal Year 2024 Revenues and Expenditures

Total revenues for fiscal year 2024 were \$2.6 million, which included \$2.3 million in incremental property tax revenue, \$260,504 in investment income, and \$20,786 of miscellaneous revenues. Expenditures totaled \$107,774, consisting of \$84,483 for architectural services for the Water Division Building Renovation Project, \$14,057 for the peer review of the Clocktower and Courthouse Renovations related to the TIF assistance requests, and \$9,234 for legal services.

**Revenues vs. Expenditures
Fiscal Year 2024**

REVENUES	
Property Tax Increment	\$ 2,269,964
Investment Income	260,504
Miscellaneous	20,786
Total Revenues	\$ 2,551,254
EXPENDITURES	
Contractual Services	\$ 107,774
Total Expenditures	\$ 107,774
Revenues over/(under)	
Expenditures	\$ 2,443,480

Debt Service

The City issued \$8,350,000 Taxable General Obligation Bonds, Series 2005B on June 1, 2005. The issuance provided the funds to reimburse certain redevelopment costs associated with the Courthouse Square Redevelopment Project. During fiscal year 2015/16, the City issued Taxable General Obligation Refunding Bond Series 2015 to refund the 2005B General Obligation Bond Issue. The refunding of the bonds achieved a net present value savings of \$103,448 with a true interest cost of 1.9868%. TIF District #3 incremental property tax revenue was used to pay the annual debt service. In fiscal year 2020, the debt was retired. There are no remaining debt issues outstanding in the TIF.

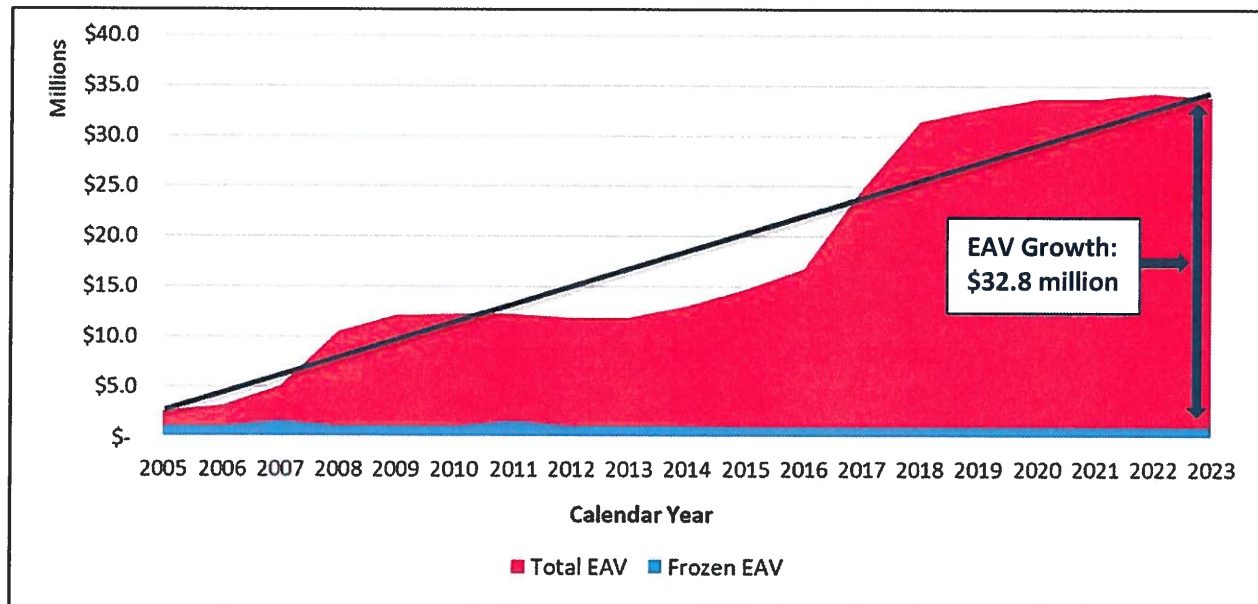
Equalized Assessed Value and Incremental Property Tax Revenues

The TIF's initial frozen Equalized Assessed Valuation (EAV) in 2005 was certified by the DuPage County Clerk at \$1.2 million.

- 2023 Total EAV: \$33.9 million; a decrease of \$0.4 million (or -1.2%) from the 2022 EAV.
- 2023 Incremental EAV: \$32.8 million.
- 2023 Incremental Property Tax Revenues: \$2.3 million.

The following charts provide a history of the EAV and Incremental Property Tax Revenues.

**Equalized Assessed Value (EAV)
2005 - 2023**



**EAV and Incremental Property Tax Revenues
Levy Years 2005 – 2023**

Levy Year	Budget Year	Total EAV	EAV \$ Change	EAV % Change	Incremental EAV	Incremental Tax Revenue	Incremental Tax Revenue \$ Change
Initial		\$ 1,196,620					
2005	2006/07	\$ 2,676,540	\$ 1,479,920	123.7%	\$ 1,479,920	\$ 93,820	
2006	2007/08	\$ 3,243,270	\$ 566,730	21.2%	\$ 2,116,300	\$ 128,131	\$ 34,311
2007	2008/09	\$ 5,131,543	\$ 1,888,273	58.2%	\$ 3,499,923	\$ 207,883	\$ 79,752
2008	2009/10	\$ 10,538,478	\$ 5,406,935	105.4%	\$ 9,341,858	\$ 541,051	\$ 333,168
2009	2010/11	\$ 12,214,064	\$ 1,675,586	15.9%	\$ 11,017,444	\$ 652,315	\$ 111,264
2010	2011/12	\$ 12,239,269	\$ 25,205	0.2%	\$ 11,042,649	\$ 696,947	\$ 44,632
2011	2012/13	\$ 12,295,278	\$ 56,009	0.5%	\$ 10,691,670	\$ 722,589	\$ 25,642
2012	2013/14	\$ 11,964,477	\$ (330,801)	-2.7%	\$ 10,770,057	\$ 797,002	\$ 74,413
2013	2014/15	\$ 11,956,074	\$ (8,403)	-0.1%	\$ 10,769,044	\$ 850,190	\$ 53,188
2014	2015/16	\$ 13,031,003	\$ 1,074,929	9.0%	\$ 11,844,713	\$ 952,945	\$ 102,755
2015	2016/17	\$ 14,837,620	\$ 1,806,617	13.9%	\$ 13,740,080	\$ 1,095,289	\$ 142,344
2016	2017/18	\$ 16,804,298	\$ 1,966,678	13.3%	\$ 15,701,818	\$ 1,205,154	\$ 109,865
2017	SY 2018	\$ 24,802,999	\$ 7,998,701	47.6%	\$ 23,699,319	\$ 1,759,192	\$ 554,038
2018	2019	\$ 31,459,368	\$ 6,656,369	26.8%	\$ 30,355,688	\$ 2,232,615	\$ 473,423
2019	2020	\$ 32,744,780	\$ 1,285,412	4.1%	\$ 31,641,100	\$ 2,299,095	\$ 66,480
2020	2021	\$ 33,723,480	\$ 978,700	3.0%	\$ 32,619,800	\$ 2,341,685	\$ 42,590
2021	2022	\$ 33,725,330	\$ 1,850	0.0%	\$ 32,621,650	\$ 2,337,265	\$ (4,420)
2022	2023	\$ 34,274,132	\$ 548,802	1.6%	\$ 33,170,452	\$ 2,335,029	\$ (2,236)
2023	2024	\$ 33,879,956	\$ (394,176)	-1.2%	\$ 32,849,166	\$ 2,269,964	\$ (65,065)

Redevelopment Projects

The following table shows the private and public investments for redevelopment projects and public improvements within the TIF District.

**Schedule of Private and Public Investments
December 31, 2024**

Project No.	Project	Private Investment	Public Investment	Total Investment
1	Courthouse Square	\$ 40,000,000	\$ 7,700,000	\$ 47,700,000
2	Public Alley Reconstruction	-	251,001	251,001
3	Water Division Building Renovation	-	93,483	93,483
Totals		\$ 40,000,000	\$ 8,044,484	\$ 48,044,484

Project 1 - Courthouse Square (Reber Street/Liberty Drive) Project.

The redevelopment of the former DuPage County Courthouse and campus of National Louis University into a residential and office development achieved the goal of ensuring that new development reflects the high-quality character of the City by preserving the landmark county courthouse and states attorney buildings. The project also achieved the goal of maintaining and diversifying the existing economic base of the community by providing additional multiple family dwellings within the Wheaton Central Planning Area. The project also met a goal by providing an alternative use of the former institutional uses of the property. Total Investment: \$47.7 million.



Project 2 – Public Alley Reconstruction Project. The public alley reconstruction project, located between Willow Avenue and Liberty Street, included the replacement of storm sewer, reconstruction of the pavement surface, installation of curb, and replacement of the entire roadway base. Total Investment: \$251,001.

Project 3 – Water Division Building Renovation Project. The water division building, originally constructed in 1925, underwent additions/renovations in 1960, 1962 and 1990 to meet the needs of the community and to create a unified style. The last maintenance on the exterior occurred around 1993. Currently, the exterior is exhibiting signs of cracking, and some panels are warping due to water infiltration behind the material. The project, estimated at \$2.1 million, includes rehabilitation efforts to restore the building's façade and enhance its architectural appeal, ensuring compatibility with adjacent structures, particularly the historic courthouse and state's attorney buildings located to the east. Total Investment to Date: \$93,483.



TIF Financial Projections

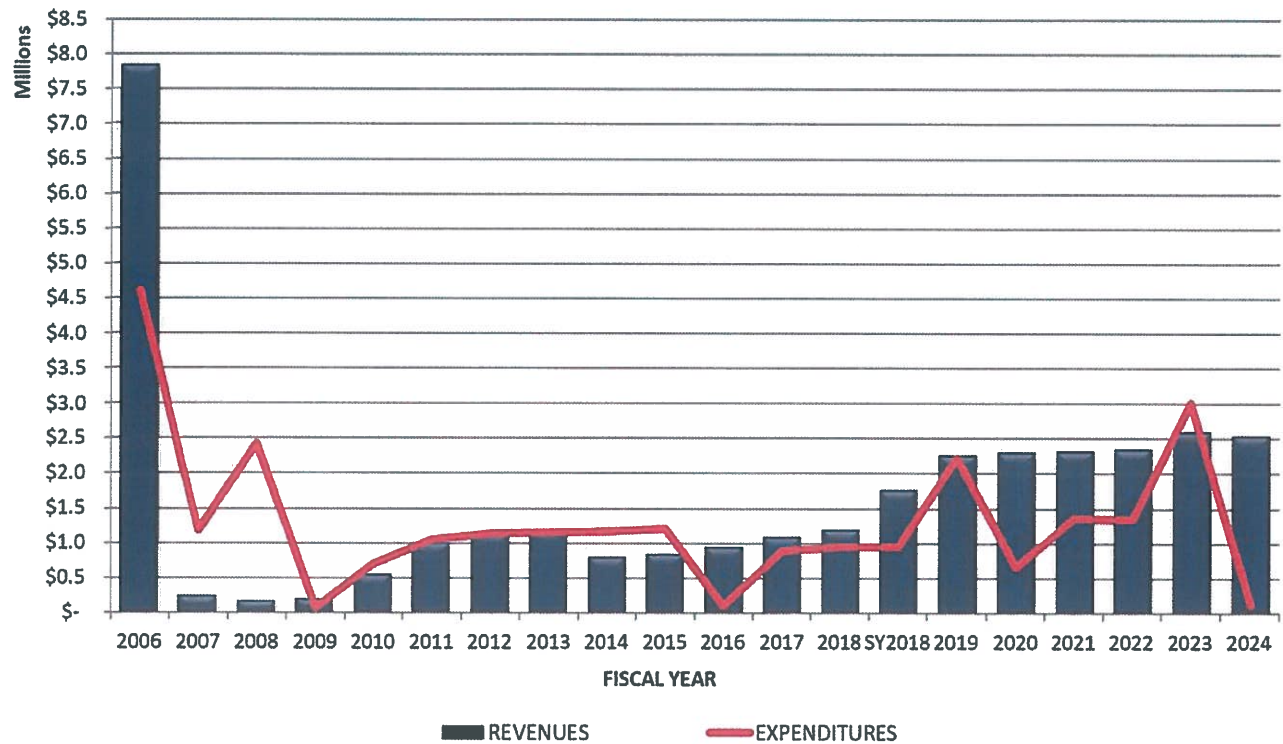
The end of this report includes projections for future incremental property tax revenues and expenditures for the remaining years of the TIF. The financial projections are based on current known developments and other estimated project expenses at this time and are subject to change depending on multiple variables, such as new developments, the national economy, local economic conditions, EAV growth/no growth, and property tax assessment appeals.

The financial projections assume the Courthouse Square Apartments being assessed at the current market value of \$36.3 million and estimated annual EAV increases of 1.0% through the remaining years of the TIF. The revenue projections do not include any new development projects. In addition, estimated expenditures of \$7.1 million for redevelopment projects and public works improvements are included.

The remaining pages of the report provide detailed financial and projection schedules for the TIF.

**City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
December 31, 2024**

Revenues versus Expenditures

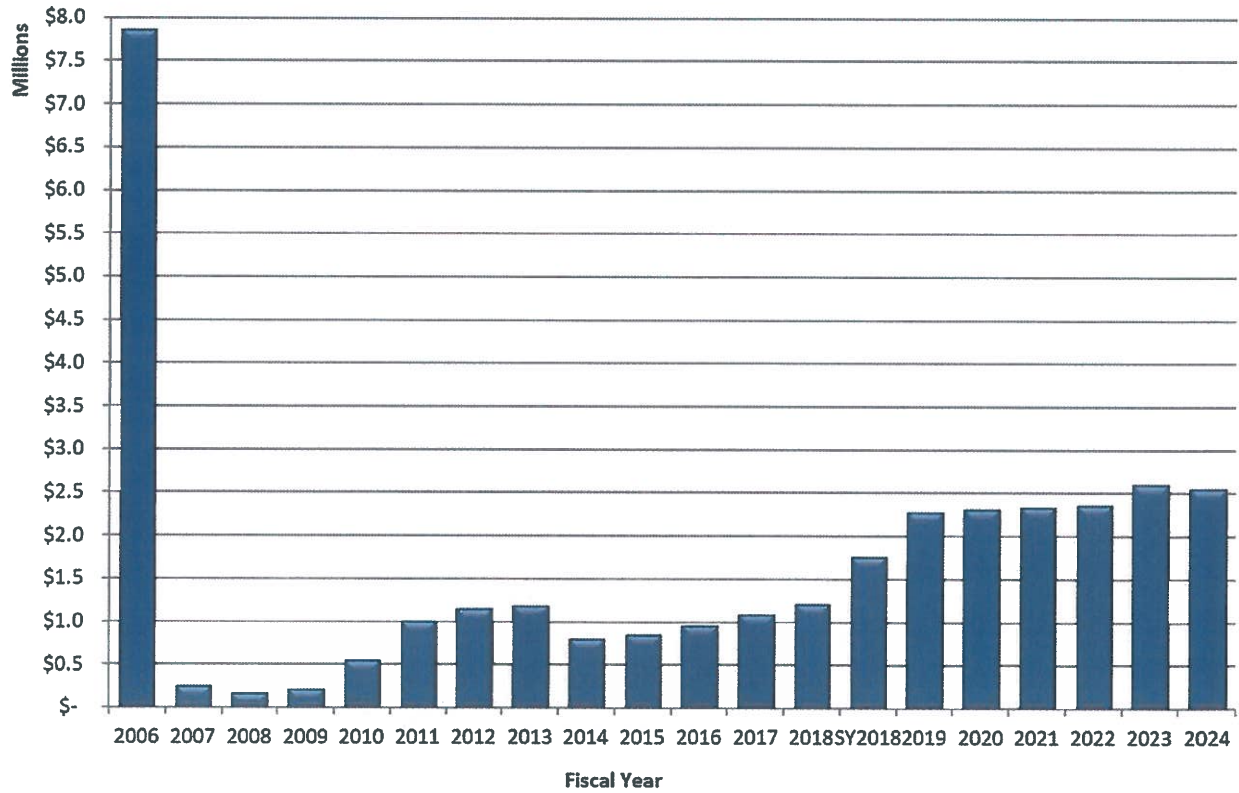


City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
Revenues vs Expenditures
December 31, 2024

	Totals thru 12/31/2023	Fiscal Year 2024	Totals thru 12/31/2024
REVENUES			
Property Tax Increment	\$ 21,248,197	\$ 2,269,964	\$ 23,518,161
Bond Proceeds	7,700,000	-	7,700,000
Developer Guarantee	1,274,393	-	1,274,393
Investment Income	698,278	260,504	958,782
Miscellaneous	8,619	20,786	29,405
Total Revenues	\$ 30,929,487	\$ 2,551,254	\$ 33,480,741
EXPENDITURES			
Debt Service	\$ 11,318,940	\$ -	\$ 11,318,940
Redevelopment Programs	7,700,000	-	7,700,000
Surplus Distribution	3,000,000	-	3,000,000
Transfer to TIF 2	2,456,257	-	2,456,257
Contractual Services	1,448,331	107,774	1,556,105
Construction Costs	244,587	-	244,587
Consultant Services	91,597	-	91,597
Interest Expense	14,134	-	14,134
Total Expenditures	\$ 26,273,846	\$ 107,774	\$ 26,381,620
Revenues over/(under) Expenditures	\$ 4,655,641	\$ 2,443,480	\$ 7,099,121

**City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
December 31, 2024**

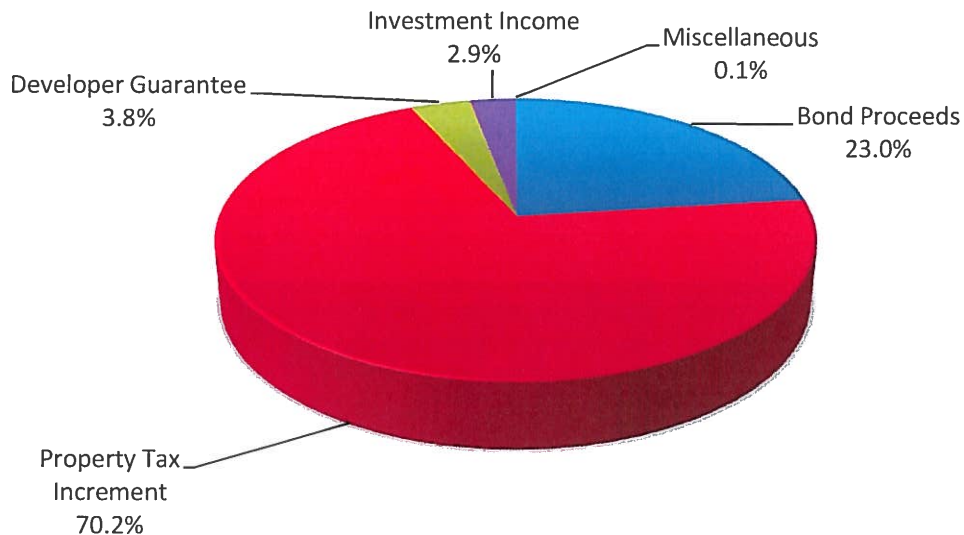
Revenues



**City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
Revenues
December 31, 2024**

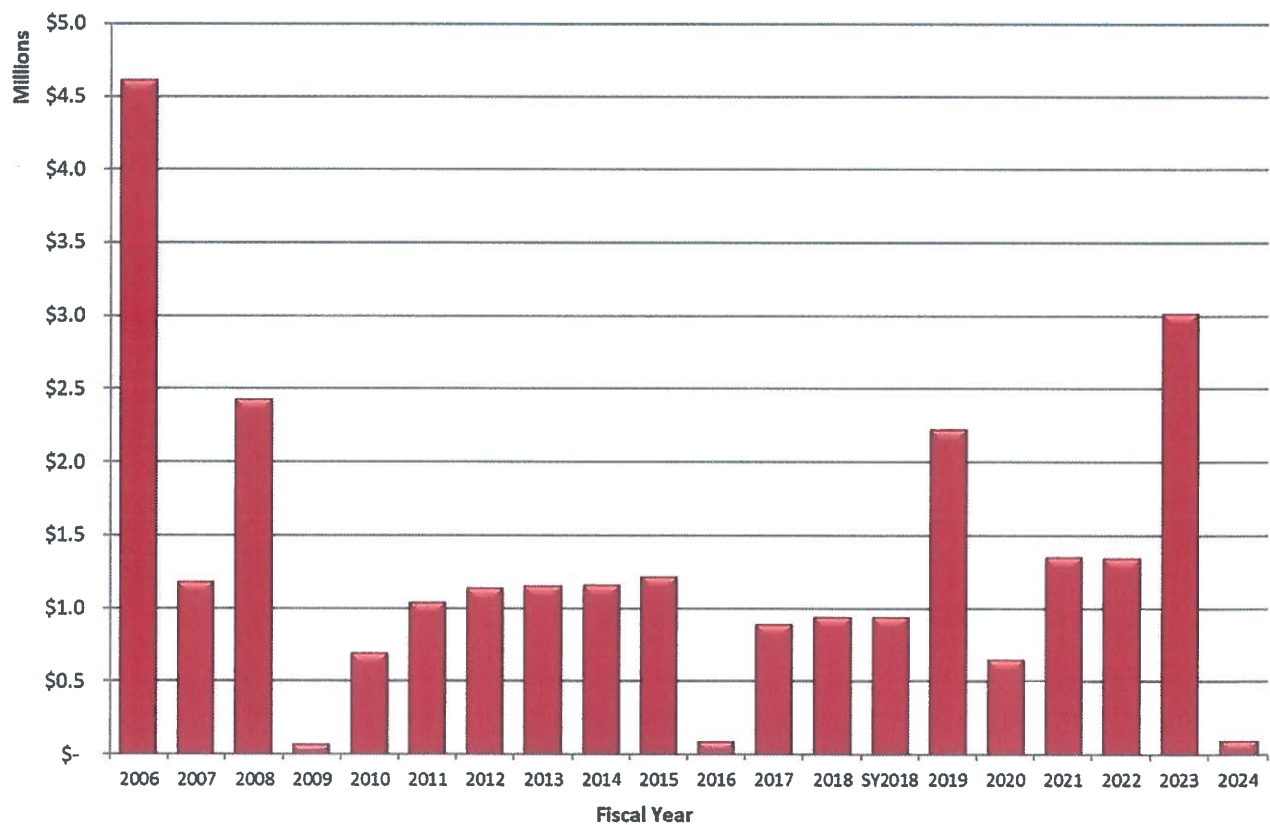
	Totals thru 12/31/2023	Fiscal Year 2024	Totals thru 12/31/2024
Property Tax Increment	\$ 21,248,197	\$ 2,269,964	\$ 23,518,161
Bond Proceeds	7,700,000	-	7,700,000
Developer Guarantee	1,274,393	-	1,274,393
Investment Income	698,278	260,504	958,782
Miscellaneous	8,619	20,786	29,405
Total Revenues	\$ 30,929,487	\$ 2,551,254	\$ 33,480,741

**Courthouse Redevelopment Project Area
Revenues by Type**



**City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
December 31, 2024**

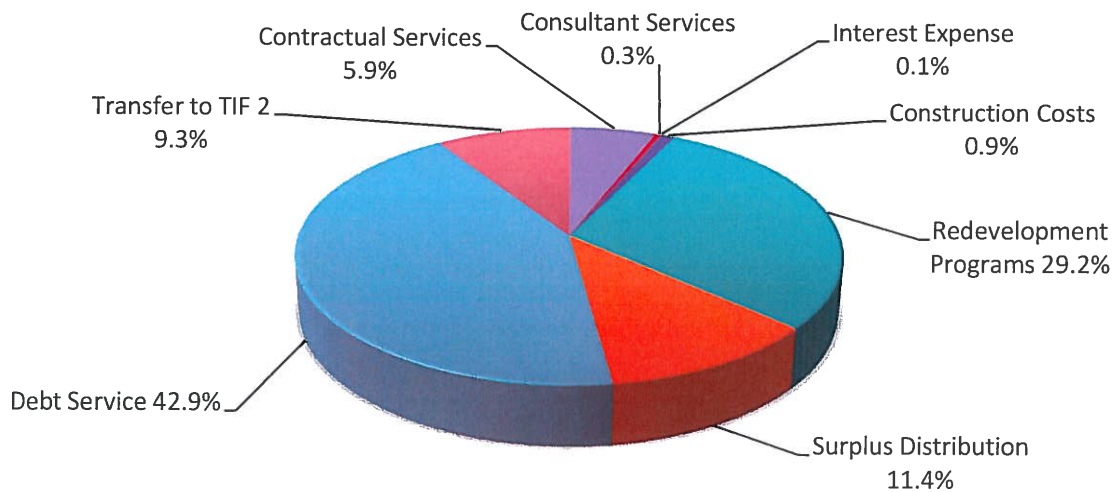
Expenditures



**City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
Expenditures
December 31, 2024**

	Totals thru 12/31/2023	Fiscal Year 2024	Totals thru 12/31/2024
Debt Service	\$ 11,318,940	\$ -	\$ 11,318,940
Redevelopment Programs	7,700,000	-	7,700,000
Surplus Distribution	3,000,000	-	3,000,000
Transfer to TIF 2	2,456,257	-	2,456,257
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Interest Expense	14,134	-	14,134
Total Expenditures	\$ 26,273,846	\$ 107,774	\$ 26,381,620

**Courthouse Redevelopment Project Area
Expenditures by Type**



**City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
December 31, 2024**

Projections

- **Incremental Property Tax Revenues – Actual and Projected**
- **Revenue and Expenditure Projections**

City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
Incremental Tax Revenues
Actual and Projected
December 31, 2024

TIF Year	Tax Levy Year	Tax Collection Year	Budget Year	Total EAV (1)	Total EAV Change	Total EAV % Change	Frozen EAV	Incremental EAV	Incremental EAV % Change	Assessed Incremental Property Tax Revenues (2)	Collected Incremental Property Tax Revenues (3)	Blended Tax Rate (4)
Actual												
1	2005	2006	2006/07	\$ 2,676,540	\$ 1,479,920	123.7%	\$ 1,196,620	\$ 1,479,920		\$ 93,820	\$ 93,820	\$ 6.3395
2	2006	2007	2007/08	3,243,270	566,730	21.2%	1,126,970	2,116,300	43.0%	129,065	128,131	6.0986
3	2007	2008	2008/09	5,131,543	1,888,273	58.2%	1,631,620	3,499,923	65.4%	207,883	207,883	5.9396
4	2008	2009	2009/10	10,538,478	5,406,935	105.4%	1,196,620	9,341,858	166.9%	541,936	541,051	5.8012
5	2009	2010	2010/11	12,214,064	1,675,586	15.9%	1,196,620	11,017,444	17.9%	652,315	652,315	5.9207
6	2010	2011	2011/12	12,239,269	25,205	0.2%	1,196,620	11,042,649	0.2%	697,996	696,947	6.3209
7	2011	2012	2012/13	12,295,278	56,009	0.5%	1,603,608	10,691,670	-3.2%	723,100	722,589	6.7632
8	2012	2013	2013/14	11,964,477	(330,801)	-2.7%	1,194,420	10,770,057	0.7%	800,027	797,002	7.4283
9	2013	2014	2014/15	11,956,074	(8,403)	-0.1%	1,187,030	10,769,044	0.0%	855,232	850,190	7.9416
10	2014	2015	2015/16	13,031,003	1,074,929	9.0%	1,186,290	11,844,713	10.0%	967,569	952,945	8.1688
11	2015	2016	2016/17	14,837,620	1,806,617	13.9%	1,097,540	13,740,080	16.0%	1,102,544	1,095,289	8.0243
12	2016	2017	2017/18	16,804,298	1,966,678	13.3%	1,102,480	15,701,818	14.3%	1,206,376	1,205,154	7.6830
13	2017	2018	SY 2018	24,802,999	7,998,701	47.6%	1,103,680	23,699,319	50.9%	1,765,047	1,759,192	7.4477
14	2018	2019	2019	31,459,368	6,656,369	26.8%	1,103,680	30,355,688	28.1%	2,234,032	2,232,615	7.3595
15	2019	2020	2020	32,744,780	1,285,412	4.1%	1,103,680	31,641,100	4.2%	2,299,452	2,299,095	7.2673
16	2020	2021	2021	33,723,480	978,700	3.0%	1,103,680	32,619,800	3.1%	2,361,823	2,341,685	7.2405
17	2021	2022	2022	33,725,330	1,850	0.0%	1,103,680	32,621,650	0.0%	2,345,545	2,337,265	7.1901
18	2022	2023	2023	34,274,132	548,802	1.6%	1,103,680	33,170,452	1.7%	2,335,029	2,335,029	7.0395
19	2023	2024	2024	33,879,956	(394,176)	-1.2%	1,030,790	32,849,166	-1.0%	2,272,452	2,269,964	6.9178
Actual Sub-Total										\$ 23,591,243	\$ 23,518,161	
Projected												
20	2024	2025	2025	35,120,039	1,240,083	3.7%	934,440	34,185,599	4.1%	2,250,248	2,227,746	6.5824
21	2025	2026	2026	35,471,239	351,200	1.0%	934,440	34,536,799	1.0%	2,273,350	2,250,617	6.5824
22	2026	2027	2027	35,825,951	354,712	1.0%	934,440	34,891,511	1.0%	2,296,699	2,273,732	6.5824
23	2027	2028	2028	36,184,211	358,260	1.0%	934,440	35,249,771	1.0%	2,320,281	2,297,078	6.5824
Projected Sub-Total										\$ 9,140,578	\$ 9,049,173	
Grand Total										\$ 32,731,821	\$ 32,567,334	

(1) Total EAV:

Initial Valuation: \$ 1,196,620

Annual Increase Assumption: 1.0%

(2) Incremental Property Tax Revenues Assumption:

Blended Tax Rate based on 2024 rate.

(3) Incremental Property Tax Revenue Collection Assumption:

Collection %: 99%

(4) Blended Tax Rate:

Due to multiple tax codes in the TIF District, the tax rate is calculated based on Incremental EAV and Total Incremental Property Tax Revenues extended.

City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
Revenue and Expenditure Projections
December 31, 2024

TIF Year	Tax Levy Year	Tax Collection Year	Budget Year	Revenues			Expenditures				Annual Surplus/(Deficit)	Cumulative Surplus/(Deficit)
				Incremental Tax Revenues	Interest Income	Total Revenues	Redevelopment Projects	Other Expenses	Surplus Distribution	Total Expenditures		
20	2024	2025	2025	\$ 2,227,746	\$ 14,198	\$ 2,241,944	\$ 2,070,000	\$ 35,000	\$ 3,000,000	\$ 5,105,000	Beg. Balance (1/1/2025):	\$ 7,099,121
21	2025	2026	2026	2,250,617	8,472	2,259,089	50,000	35,000	-	85,000	\$ (2,863,056)	4,236,065
22	2026	2027	2027	2,273,732	12,820	2,286,552	5,000,000	35,000	-	5,035,000	2,174,089	6,410,154
23	2027	2028	2028	2,297,078	7,323	2,304,401	-	35,000	-	35,000	(2,748,448)	3,661,706
Totals				\$ 9,049,173	\$ 42,813	\$ 9,091,986	\$ 7,120,000	\$ 140,000	\$ 3,000,000	\$ 10,260,000	2,269,401	5,931,107

Notes:

- Expenditures are based on current known estimated project expenses at this time and does include future, yet to be approved, projects

Redevelopment Projects	2025	2026	2027	2028	2025-2028 Total
Water Division Building - Exterior Renovation	\$ 2,070,000	\$ -	\$ -	\$ -	\$ 2,070,000
Block 320 - Redevelopment Projects	\$ -	\$ 50,000	\$ 2,500,000	\$ -	\$ 2,550,000
Water Division Building - Interior Renovation	\$ -	\$ -	\$ 1,000,000	\$ -	\$ 1,000,000
Courthouse Square-Clocktower Restoration	\$ -	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Total Redevelopment Projects	\$ 2,070,000	\$ 50,000	\$ 5,000,000	\$ -	\$ 7,120,000

WHEATON PARK DISTRICT



Financial Overview

September, 2025

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WPD Summary

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
4-Revenues	\$47,711,631	\$9,506,059	\$9,705,353	(\$199,294)	-2.05%	\$36,979,395	\$35,101,042	\$1,878,352	5.35%
5-Expenses	(\$54,926,540)	(\$3,540,610)	(\$3,924,015)	\$383,405	9.77%	(\$28,264,692)	(\$28,474,090)	\$209,398	0.74%
Grand Total	(\$7,214,909)	\$5,965,448	\$5,781,337	\$184,111	3.18%	\$8,714,703	\$6,626,952	\$2,087,751	31.50%

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
10-General									
4-Revenues	\$5,757,912	\$2,230,304	\$2,280,725	(\$50,420)	-2.21%	\$5,799,724	\$5,930,357	(\$130,633)	-2.20%
5-Expenses	(\$6,979,371)	(\$515,785)	(\$721,771)	\$205,986	28.54%	(\$4,589,528)	(\$4,413,708)	(\$175,820)	-3.98%
10-General Total	(\$1,221,459)	\$1,714,520	\$1,558,954	\$155,565	9.98%	\$1,210,196	\$1,516,648	(\$306,453)	-20.21%
20-Recreation									
4-Revenues	\$12,927,509	\$2,723,439	\$2,758,039	(\$34,601)	-1.25%	\$11,986,154	\$11,346,275	\$639,878	5.64%
5-Expenses	(\$13,621,325)	(\$1,244,301)	(\$1,452,733)	\$208,432	14.35%	(\$9,891,556)	(\$9,800,397)	(\$91,159)	-0.93%
20-Recreation Total	(\$693,816)	\$1,479,137	\$1,305,306	\$173,831	13.32%	\$2,094,598	\$1,545,878	\$548,720	35.50%
22-Cosley Zoo									
4-Revenues	\$2,131,900	\$613,796	\$618,992	(\$5,196)	-0.84%	\$1,879,742	\$1,950,269	(\$70,526)	-3.62%
5-Expenses	(\$2,617,985)	(\$318,309)	(\$215,067)	(\$103,242)	-48.00%	(\$1,784,118)	(\$1,438,281)	(\$345,837)	-24.05%
22-Cosley Zoo Total	(\$486,085)	\$295,487	\$403,925	(\$108,438)	-26.85%	\$95,625	\$511,988	(\$416,364)	-81.32%
30-Debt Service									
4-Revenues	\$2,922,859	\$1,435,612	\$1,387,798	\$47,814	3.45%	\$2,994,296	\$2,882,684	\$111,612	3.87%
5-Expenses	(\$2,990,431)	(\$475)	(\$475)	\$0	0.00%	(\$89,500)	(\$108,375)	\$18,875	17.42%
30-Debt Service Total	(\$67,572)	\$1,435,137	\$1,387,323	\$47,814	3.45%	\$2,904,796	\$2,774,309	\$130,487	4.70%
40-Capital Projects									
4-Revenues	\$10,461,714	\$627,641	\$811,676	(\$184,034)	-22.67%	\$4,064,485	\$2,770,848	\$1,293,638	46.69%
5-Expenses	(\$14,686,036)	(\$372,134)	(\$324,009)	(\$48,126)	-14.85%	(\$3,199,578)	(\$3,972,022)	\$772,444	19.45%
40-Capital Projects Total	(\$4,224,322)	\$255,507	\$487,667	(\$232,160)	-47.61%	\$864,907	(\$1,201,174)	\$2,066,081	172.01%
60-Golf Fund									
4-Revenues	\$10,544,250	\$1,180,515	\$1,206,455	(\$25,940)	-2.15%	\$8,074,402	\$8,201,051	(\$126,649)	-1.54%
5-Expenses	(\$11,065,154)	(\$903,839)	(\$1,011,285)	\$107,446	10.62%	(\$6,744,925)	(\$6,821,016)	\$76,091	1.12%
60-Golf Fund Total	(\$520,904)	\$276,676	\$195,170	\$81,507	41.76%	\$1,329,477	\$1,380,035	(\$50,558)	-3.66%
70-Information Technology									
4-Revenues	\$605,389	\$151,432	\$146,445	\$4,986	3.41%	\$454,215	\$439,385	\$14,830	3.38%
5-Expenses	(\$605,639)	(\$9,602)	(\$27,873)	\$18,272	65.55%	(\$372,120)	(\$378,986)	\$6,866	1.81%
70-Information Technology Total	(\$250)	\$141,830	\$118,572	\$23,258	19.62%	\$82,095	\$60,399	\$21,696	35.92%
75-Health Insurance									
4-Revenues	\$2,360,098	\$543,320	\$495,223	\$48,097	9.71%	\$1,726,377	\$1,580,174	\$146,203	9.25%
5-Expenses	(\$2,360,598)	(\$176,165)	(\$170,802)	(\$5,363)	-3.14%	(\$1,593,367)	(\$1,541,305)	(\$52,062)	-3.38%
75-Health Insurance Total	(\$500)	\$367,154	\$324,421	\$42,734	13.17%	\$133,010	\$38,869	\$94,141	242.20%
Grand Total	(\$7,214,909)	\$5,965,448	\$5,781,337	\$184,111	3.18%	\$8,714,703	\$6,626,952	\$2,087,751	31.50%

AGC Month & YTD Summary

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
60-Golf Fund									
000-Administration									
4-Revenues	\$55,000	\$9,064	\$9,435	(\$371)	-3.93%	\$326,855	\$126,602	\$200,253	158.18%
5-Expenses	(\$2,234,727)	(\$130,611)	(\$112,854)	(\$17,757)	-15.73%	(\$1,036,084)	(\$1,031,558)	(\$4,526)	-0.44%
000-Administration Total	(\$2,179,727)	(\$121,547)	(\$103,419)	(\$18,129)	-17.53%	(\$709,229)	(\$904,956)	\$195,727	21.63%
101-Parks Maintenance									
5-Expenses	(\$43,885)	(\$4,177)	(\$3,548)	(\$629)	-17.72%	(\$33,439)	(\$34,756)	\$1,318	3.79%
101-Parks Maintenance Total	(\$43,885)	(\$4,177)	(\$3,548)	(\$629)	-17.72%	(\$33,439)	(\$34,756)	\$1,318	3.79%
601-Golf Maintenance									
4-Revenues	\$0	\$0	\$0	\$0	0.00%	\$7,765	\$0	\$7,765	0.00%
5-Expenses	(\$1,439,213)	(\$108,707)	(\$272,561)	\$163,854	60.12%	(\$1,090,492)	(\$1,159,095)	\$68,603	5.92%
601-Golf Maintenance Total	(\$1,439,213)	(\$108,707)	(\$272,561)	\$163,854	60.12%	(\$1,082,727)	(\$1,159,095)	\$76,368	6.59%
611-Pro Shop/Golf Fees									
4-Revenues	\$3,515,250	\$510,963	\$517,357	(\$6,393)	-1.24%	\$3,375,380	\$3,298,277	\$77,103	2.34%
5-Expenses	(\$1,307,667)	(\$147,477)	(\$145,992)	(\$1,485)	-1.02%	(\$930,112)	(\$864,938)	(\$65,174)	-7.54%
611-Pro Shop/Golf Fees Total	\$2,207,583	\$363,487	\$371,365	(\$7,878)	-2.12%	\$2,445,268	\$2,433,339	\$11,928	0.49%
612-Food and Beverage									
4-Revenues	\$6,954,000	\$660,488	\$679,663	(\$19,175)	-2.82%	\$4,358,705	\$4,768,612	(\$409,907)	-8.60%
5-Expenses	(\$6,026,979)	(\$512,852)	(\$476,314)	(\$36,539)	-7.67%	(\$3,654,657)	(\$3,729,544)	\$74,888	2.01%
612-Food and Beverage Total	\$927,021	\$147,636	\$203,350	(\$55,714)	-27.40%	\$704,048	\$1,039,068	(\$335,019)	-32.24%
613-Cross Country Skiing									
4-Revenues	\$20,000	\$0	\$0	\$0	0.00%	\$5,696	\$7,559	(\$1,863)	-24.65%
5-Expenses	(\$12,683)	(\$15)	(\$17)	\$2	13.06%	(\$141)	(\$1,124)	\$983	87.44%
613-Cross Country Skiing Total	\$7,318	(\$15)	(\$17)	\$2	13.06%	\$5,555	\$6,435	(\$880)	-13.68%
60-Golf Fund Total	(\$520,904)	\$276,676	\$195,170	\$81,507	41.76%	\$1,329,477	\$1,380,035	(\$50,558)	-3.66%
Grand Total	(\$520,904)	\$276,676	\$195,170	\$81,507	41.76%	\$1,329,477	\$1,380,035	(\$50,558)	-3.66%

Zoo Analysis

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
Cosley Zoo									
4-Revenues									
41-Taxes	\$1,267,915	\$539,746	\$539,884	(\$138)	-0.03%	\$1,252,075	\$1,246,655	\$5,420	0.43%
42-Charges for Services	\$670,098	\$52,450	\$51,050	\$1,401	2.74%	\$436,882	\$500,779	(\$63,897)	-12.76%
44-Rentals	\$75,750	\$2,880	\$4,953	(\$2,073)	-41.86%	\$49,825	\$54,218	(\$4,393)	-8.10%
45-Product Sales	\$1,100	(\$20)	\$0	(\$20)	0.00%	\$375	\$350	\$25	7.14%
46-Grants & Donations	\$107,038	\$8,900	\$13,816	(\$4,916)	-35.58%	\$77,182	\$80,917	(\$3,735)	-4.62%
47-Misc. Income	\$0	\$374	\$0	\$374	0.00%	\$1,185	\$768	\$418	54.40%
48-Interest Income	\$10,000	\$9,467	\$9,290	\$178	1.91%	\$62,218	\$66,582	(\$4,364)	-6.55%
49-Transfers In	\$0								
4-Revenues Total	\$2,131,900	\$613,796	\$618,992	(\$5,196)	-0.84%	\$1,879,742	\$1,950,269	(\$70,526)	-3.62%
5-Expenses									
51-Salaries & Wages	(\$1,324,175)	(\$97,106)	(\$94,754)	(\$2,352)	-2.48%	(\$957,658)	(\$907,566)	(\$50,091)	-5.52%
52-Contractual Services	(\$451,803)	(\$76,235)	(\$74,615)	(\$1,620)	-2.17%	(\$288,543)	(\$295,390)	\$6,847	2.32%
53-Supplies	(\$240,407)	(\$13,491)	(\$14,189)	\$697	4.91%	(\$116,742)	(\$117,034)	\$292	0.25%
54-Other Charges	(\$96,599)	(\$5,226)	(\$6,509)	\$1,282	19.70%	(\$42,426)	(\$43,290)	\$864	2.00%
57-Capital	\$0								
59-Transfers Out	(\$505,000)	(\$126,250)	(\$25,000)	(\$101,250)	-405.00%	(\$378,750)	(\$75,000)	(\$303,750)	-405.00%
5-Expenses Total	(\$2,617,985)	(\$318,309)	(\$215,067)	(\$103,242)	-48.00%	(\$1,784,118)	(\$1,438,281)	(\$345,837)	-24.05%
Cosley Zoo Total	(\$486,085)	\$295,487	\$403,925	(\$108,438)	-26.85%	\$95,625	\$511,988	(\$416,364)	-81.32%
Foundation									
Concessions									
1-Concession Sales	\$60,000	\$4,546	\$4,443	\$103	2.32%	\$32,688	\$49,491	(\$16,803)	-33.95%
2-Concession COGS	(\$20,000)	(\$2,823)	(\$817)	(\$2,005)	-245.47%	(\$13,315)	(\$18,784)	\$5,469	29.12%
3-Concession Supplies	(\$2,000)	(\$189)	(\$466)	\$277	59.40%	(\$772)	(\$1,424)	\$652	45.78%
Concessions Total	\$38,000	\$1,534	\$3,160	(\$1,626)	-51.44%	\$18,601	\$29,283	(\$10,682)	-36.48%
Gift Shop									
1-Gift Shop Sales	\$180,000	\$15,816	\$11,980	\$3,837	32.02%	\$114,020	\$134,923	(\$20,902)	-15.49%
2-Gift Shop COGS	(\$71,000)	(\$6,225)	(\$6,189)	(\$36)	-0.58%	(\$38,261)	(\$43,690)	\$5,429	12.43%
Gift Shop Total	\$109,000	\$9,591	\$5,791	\$3,800	65.63%	\$75,759	\$91,233	(\$15,473)	-16.96%
Concession & Gift Shop									
4-Concession & Gift Shop Wages	(\$98,000)	(\$9,199)	(\$8,673)	(\$526)	-6.07%	(\$70,928)	(\$74,151)	\$3,223	4.35%
Concession & Gift Shop Total	(\$98,000)	(\$9,199)	(\$8,673)	(\$526)	-6.07%	(\$70,928)	(\$74,151)	\$3,223	4.35%
Foundation Total	\$49,000	\$1,927	\$278	\$1,649	593.02%	\$23,433	\$46,365	(\$22,932)	-49.46%
Grand Total	(\$437,085)	\$297,414	\$404,203	(\$106,789)	-26.42%	\$119,057	\$558,353	(\$439,296)	-78.68%

Cash & Investments

Description	Current		
	Month	Prior Month	Month, Prior Year
<i>Operating Funds</i>			
10-General	5,755,633	4,050,671	5,708,835
20-Recreation	9,767,038	8,407,809	8,673,736
21-Special Recreation	449,008	511,498	387,169
22-Cosley Zoo	1,704,637	1,382,892	1,977,501
23-Liability	736,428	432,812	569,837
24-Audit	36,305	20,366	28,557
25-FICA	586,518	341,394	569,984
26-IMRF	572,315	399,688	520,266
30-Debt Service	3,853,863	2,418,726	3,654,401
60-Golf Fund	7,519,687	7,363,456	7,117,641
70-Information Technology	99,563	(42,267)	79,517
75-Health Insurance	407,949	41,285	314,914
Total Operating Funds	31,488,946	25,328,330	29,602,358
<i>Capital Funds</i>			
40-Capital Projects	12,418,284	12,194,051	10,001,732
Total Capital Funds	12,418,284	12,194,051	10,001,732
Total District Funds	43,907,230	37,522,381	39,604,090

**Fund Balance Target Analysis
September, 2025**

	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 4 months	> 2 months	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	3 to 6 month	Min. target is \$5K; Max. is budgeted expenditures	2 - 4 months
FY 2025 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	5,434,871	12,062,325	2,112,985	776,633	42,064	781,013	609,343	1,306,141	10,037,785
FY 2025 Targets									
Target Minimum	1,358,720	2,010,390	528,250	194,160	10,520	195,250	152,340	5,000	1,672,960
Target Maximum	2,717,440	4,020,780	1,056,490	388,320	21,030	390,510	304,670	1,306,141	3,345,930
Fund Balance as of September, 2025									
Fund Balance as of 12/31/2024	4,395,392	5,768,349	1,610,085	384,913	28,987	418,657	363,833		
Net Profit (Loss) YTD thru September, 2025	1,210,196	2,094,598	95,625	351,515	7,319	151,576	151,022		
Fund Balance as of September, 2025	5,605,587	7,862,947	1,705,710	736,428	36,305	570,233	514,855		
Cash & Investments 12/31/2024								949,067	6,874,106
Cash & Investments September, 2025								3,853,863	7,519,687
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	Over Maximum Target by	Over Maximum Target by
Variances									
Amount over maximum or (under minimum)	2,888,147	3,842,167	649,220	348,108	15,275	179,723	210,185	2,547,722	4,173,757

All Funds

Investment Report

Description	Current Balance	Prior Month Balance	Prior Year Balance
1110-Certificates of Deposit			
10-General	686,486	679,486	0
20-Recreation	345,650	340,650	2,250,000
21-Special Recreation	162,900	150,900	0
22-Cosley Zoo	205,750	162,750	0
23-Liability	0	0	0
24-Audit	9,000	0	0
25-FICA	299,800	225,800	0
26-IMRF	392,800	337,800	0
30-Debt Service	0	0	250,000
40-Capital Projects	1,192,478	1,171,652	3,430,194
60-Golf Fund	587,500	567,500	2,686,566
75-Health Insurance	0	0	0
Total Certificates of Deposit	3,882,363	3,636,538	8,616,761
1120-Treasuries			
10-General	1,398,019	1,398,019	1,170,378
20-Recreation	1,651,521	1,651,521	1,168,328
21-Special Recreation	0	0	3,155
22-Cosley Zoo	0	0	4,924
23-Liability	0	0	0
24-Audit	0	0	275
25-FICA	0	0	7,008
26-IMRF	0	0	9,178
30-Debt Service	0	0	0
40-Capital Projects	2,902,389	2,902,389	2,493,167
60-Golf Fund	2,588,538	2,588,538	842,654
75-Health Insurance	0	0	16
Total Treasuries	8,540,467	8,540,467	5,699,083
1122-Agencies			
10-General	0	0	0
20-Recreation	0	0	0
23-Liability	0	0	0
24-Audit	0	0	0
30-Debt Service	0	0	0
40-Capital Projects	0	0	0
60-Golf Fund	0	0	0
Total Agencies	0	0	0
Total Investments	12,422,831	12,177,006	14,315,844

General Fund

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	3,671,128	1,973,166	4,538,457
11-Investments	2,084,505	2,077,505	1,170,378
12-Receivables	5,147,914	5,146,061	5,288,758
13-Interfund Receivables	0	0	0
14-Inventory	4,886	4,956	4,622
16-Prepaid/Deposits/Escrows	0	0	0
Total Assets	10,908,434	9,201,688	11,002,216
Liabilities			
20-ST Payables	(1,038)	(10,500)	(10,070)
21-Payroll Payables	(78,665)	(75,316)	(67,969)
22-Accruals	(81,697)	(81,697)	(53,804)
23-Interfund Payables	0	0	0
24-Unearned Revenues	(5,132,243)	(5,134,325)	(5,235,136)
25-Deposits/Uncashed/Stale Dated	(9,204)	(8,782)	(5,079)
29-Deferred Inflows	0	0	(40,003)
Total Liabilities	(5,302,847)	(5,310,620)	(5,412,060)
30-Fund Balance	(5,605,587)	(3,891,067)	(5,590,155)
Liabilities and Fund Balance	(10,908,434)	(9,201,688)	(11,002,216)

Recreation Fund

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	7,769,866	6,415,637	5,255,408
11-Investments	1,997,171	1,992,171	3,418,328
12-Receivables	5,986,379	6,085,100	6,088,584
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
16-Prepaid/Deposits/Escrows	3,459	1,983	4,023
Total Assets	15,756,876	14,494,891	14,766,343
Liabilities			
20-ST Payables	(481,157)	(479,568)	(456,278)
22-Accruals	(98,216)	(98,216)	(73,563)
24-Unearned Revenues	(7,310,606)	(7,527,873)	(7,239,368)
25-Deposits/Uncashed/Stale Dated	(3,950)	(5,425)	(3,275)
Total Liabilities	(7,893,929)	(8,111,082)	(7,772,483)
30-Fund Balance	(7,862,947)	(6,383,810)	(6,993,860)
Liabilities and Fund Balance	(15,756,876)	(14,494,891)	(14,766,343)

Zoo Fund

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	1,498,887	1,220,142	1,972,577
11-Investments	205,750	162,750	4,924
12-Receivables	1,317,679	1,335,980	1,326,151
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
Total Assets	3,022,316	2,718,872	3,303,652
Liabilities			
20-ST Payables	(1,198)	0	0
22-Accruals	(31,181)	(31,181)	(20,868)
24-Unearned Revenues	(1,284,228)	(1,277,469)	(1,286,796)
Total Liabilities	(1,316,607)	(1,308,650)	(1,307,664)
30-Fund Balance	(1,705,710)	(1,410,222)	(1,995,988)
Liabilities and Fund Balance	(3,022,316)	(2,718,872)	(3,303,652)

Debt Service Fund

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	3,853,863	2,418,726	3,404,401
11-Investments	0	0	250,000
12-Receivables	2,860,659	2,860,659	2,759,711
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
Total Assets	6,714,522	5,279,385	6,414,112
Liabilities			
20-ST Payables	(2,142,397)	(2,142,397)	(2,046,178)
21-Payroll Payables	0	0	0
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Unearned Revenues	(2,841,909)	(2,841,909)	(2,748,461)
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	(4,984,306)	(4,984,306)	(4,794,639)
30-Fund Balance	(1,730,216)	(295,079)	(1,619,473)
Liabilities and Fund Balance	(6,714,522)	(5,279,385)	(6,414,112)

Capital Projects Fund

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	8,323,417	8,120,010	4,078,371
11-Investments	4,094,866	4,074,041	5,923,361
12-Receivables	686,464	655,190	325,527
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
Total Assets	13,104,748	12,849,241	10,327,259
Liabilities			
20-ST Payables	(103,848)	(103,848)	(347,177)
21-Payroll Payables	0	0	0
22-Accruals	(5,262)	(5,262)	(3,719)
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	(109,109)	(109,109)	(350,896)
30-Fund Balance	(12,995,638)	(12,740,132)	(9,976,363)
Liabilities and Fund Balance	(13,104,748)	(12,849,241)	(10,327,259)

Arrowhead Golf Club Fund

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	4,343,649	4,207,419	3,588,421
11-Investments	3,176,038	3,156,038	3,529,220
12-Receivables	336,960	242,801	190,942
13-Interfund Receivables	0	0	0
14-Inventory	125,878	148,407	124,790
15-Other Receivables	24,000	24,000	24,000
16-Prepaid/Deposits/Escrows	34,924	41,036	36,804
17-Other Assets	68,883	68,883	24,180
19-Capital Assets	16,939,503	16,939,503	16,724,998
Total Assets	25,049,835	24,828,086	24,243,354
Liabilities			
20-ST Payables	(74,002)	(83,841)	(64,574)
21-Payroll Payables	0	0	0
22-Accruals	(231,314)	(231,314)	(167,971)
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Deposits/Uncashed/Stale Dated	(355,130)	(400,218)	(328,742)
26-Long-Term Debt	0	0	0
27-LT Vacation Accruals	(132,848)	(132,848)	(99,722)
29-Deferred Inflows	(236,224)	(236,224)	(205,258)
Total Liabilities	(1,029,517)	(1,084,445)	(866,267)
30-Fund Balance	(24,020,318)	(23,743,642)	(23,377,087)
Liabilities and Fund Balance	(25,049,835)	(24,828,086)	(24,243,354)

Information Technology

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	99,563	(42,267)	79,517
11-Investments	0	0	0
12-Receivables	0	0	0
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	1,650	1,650	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	1,234
Total Assets	101,213	(40,617)	80,751
Liabilities			
20-ST Payables	0	0	0
21-Payroll Payables	0	0	0
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	0	0	0
30-Fund Balance	(101,213)	40,617	(80,751)
Liabilities and Fund Balance	(101,213)	40,617	(80,751)

Health Insurance Fund

Balance Sheet

Description	Current Balance	Prior Month Balance	Prior Year Balance
Assets			
10-Cash & Cash Equivalents	407,949	41,285	314,898
11-Investments	0	0	16
12-Receivables	2,392	1,990	1,351
13-Interfund Receivables	0	0	0
14-Inventory	0	0	0
15-Other Receivables	0	0	0
16-Prepaid/Deposits/Escrows	0	0	0
17-Other Assets	0	0	0
19-Capital Assets	0	0	0
Total Assets	410,341	43,276	316,265
Liabilities			
20-ST Payables	0	0	0
21-Payroll Payables	19	(69)	39
22-Accruals	0	0	0
23-Interfund Payables	0	0	0
24-Unearned Revenues	0	0	0
25-Escheats and Facility Deposits	0	0	0
26-Long Term-Debt	0	0	0
27-LT Vacation Accruals	0	0	0
Total Liabilities	19	(69)	39
30-Fund Balance	(410,361)	(43,206)	(316,303)
Liabilities and Fund Balance	(410,341)	(43,276)	(316,265)

Operating Statements for the Major and Internal Service Funds

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
10-General									
4-Revenues									
41-Taxes	\$5,105,584	\$2,169,464	\$2,218,585	(\$49,121)	-2.21%	\$5,032,613	\$5,122,973	(\$90,360)	-1.76%
42-Charges for Services	\$265,491	\$21,471	\$24,504	(\$3,033)	-12.38%	\$314,328	\$296,564	\$17,764	5.99%
43-Debt Proceeds	\$0								
44-Rentals	\$54,556	\$3,234	\$360	\$2,874	798.33%	\$34,097	\$48,829	(\$14,732)	-30.17%
45-Product Sales	\$53,500	\$15,895	\$19,028	(\$3,133)	-16.46%	\$83,660	\$78,176	\$5,484	7.02%
46-Grants & Donations	\$186,281	\$288	\$723	(\$435)	-60.11%	\$134,433	\$131,255	\$3,177	2.42%
47-Misc. Income	\$7,500	\$371	\$45	\$325	723.07%	\$38,233	\$20,087	\$18,146	90.34%
48-Interest Income	\$85,000	\$19,581	\$17,481	\$2,101	12.02%	\$162,360	\$232,473	(\$70,113)	-30.16%
49-Transfers In	\$0								
4-Revenues Total	\$5,757,912	\$2,230,304	\$2,280,725	(\$50,420)	-2.21%	\$5,799,724	\$5,930,357	(\$130,633)	-2.20%
5-Expenses									
51-Salaries & Wages	(\$2,985,047)	(\$202,111)	(\$174,590)	(\$27,521)	-15.76%	(\$2,157,549)	(\$2,025,132)	(\$132,417)	-6.54%
52-Contractual Services	(\$1,702,052)	(\$263,416)	(\$268,194)	\$4,778	1.78%	(\$1,168,459)	(\$1,040,955)	(\$127,504)	-12.25%
53-Supplies	(\$527,152)	(\$43,800)	(\$31,033)	(\$12,768)	-41.14%	(\$335,009)	(\$310,415)	(\$24,594)	-7.92%
54-Other Charges	(\$220,620)	(\$6,458)	(\$5,017)	(\$1,441)	-28.72%	(\$108,724)	(\$102,122)	(\$6,602)	-6.46%
57-Capital	(\$884,000)	\$0	(\$17,938)	\$17,938	100.00%	(\$489,536)	(\$260,084)	(\$229,452)	-88.22%
59-Transfers Out	(\$660,500)	\$0	(\$225,000)	\$225,000	100.00%	(\$330,250)	(\$675,000)	\$344,750	51.07%
5-Expenses Total	(\$6,979,371)	(\$515,785)	(\$721,771)	\$205,986	28.54%	(\$4,589,528)	(\$4,413,708)	(\$175,820)	-3.98%
10-General Total	(\$1,221,459)	\$1,714,520	\$1,558,954	\$155,565	9.98%	\$1,210,196	\$1,516,648	(\$306,453)	-20.21%
20-Recreation									
4-Revenues									
41-Taxes	\$5,051,812	\$2,148,503	\$2,195,688	(\$47,185)	-2.15%	\$4,983,989	\$5,070,102	(\$86,113)	-1.70%
42-Charges for Services	\$7,322,599	\$528,285	\$515,217	\$13,067	2.54%	\$6,281,327	\$5,609,037	\$672,291	11.99%
44-Rentals	\$165,761	\$15,489	\$23,084	(\$7,594)	-32.90%	\$133,080	\$123,838	\$9,242	7.46%
45-Product Sales	\$200,237	\$283	\$2,353	(\$2,071)	-88.00%	\$203,734	\$190,005	\$13,729	7.23%
46-Grants & Donations	\$15,100	\$205	\$101	\$104	103.00%	\$20,682	\$15,798	\$4,884	30.91%
47-Misc. Income	\$22,000	\$739	\$492	\$248	50.31%	\$31,957	\$29,748	\$2,209	7.43%
48-Interest Income	\$150,000	\$29,935	\$21,105	\$8,830	41.84%	\$331,384	\$307,748	\$23,636	7.68%
49-Transfers In	\$0								
4-Revenues Total	\$12,927,509	\$2,723,439	\$2,758,039	(\$34,601)	-1.25%	\$11,986,154	\$11,346,275	\$639,878	5.64%
5-Expenses									
51-Salaries & Wages	(\$5,669,857)	(\$357,987)	(\$340,454)	(\$17,534)	-5.15%	(\$4,474,792)	(\$4,252,343)	(\$222,449)	-5.23%
52-Contractual Services	(\$4,725,374)	(\$459,541)	(\$539,606)	\$80,065	14.84%	(\$3,216,922)	(\$3,061,050)	(\$155,872)	-5.09%
53-Supplies	(\$1,411,985)	(\$47,908)	(\$65,638)	\$17,730	27.01%	(\$890,263)	(\$805,644)	(\$84,618)	-10.50%
54-Other Charges	(\$255,109)	(\$3,865)	(\$1,749)	(\$2,116)	-120.97%	(\$184,580)	(\$165,502)	(\$19,077)	-11.53%
57-Capital	(\$59,000)								
59-Transfers Out	(\$1,500,000)	(\$375,000)	(\$505,286)	\$130,286	25.78%	(\$1,125,000)	(\$1,515,858)	\$390,858	25.78%
5-Expenses Total	(\$13,621,325)	(\$1,244,301)	(\$1,452,733)	\$208,432	14.35%	(\$9,891,556)	(\$9,800,397)	(\$91,159)	-0.93%
20-Recreation Total	(\$693,816)	\$1,479,137	\$1,305,306	\$173,831	13.32%	\$2,094,598	\$1,545,878	\$548,720	35.50%
22-Cosley Zoo									
4-Revenues									
41-Taxes	\$1,267,915	\$539,746	\$539,884	(\$138)	-0.03%	\$1,252,075	\$1,246,655	\$5,420	0.43%
42-Charges for Services	\$670,098	\$52,450	\$51,050	\$1,401	2.74%	\$436,882	\$500,779	(\$63,897)	-12.76%
44-Rentals	\$75,750	\$2,880	\$4,953	(\$2,073)	-41.86%	\$49,825	\$54,218	(\$4,393)	-8.10%
45-Product Sales	\$1,100	(\$20)	\$0	(\$20)	0.00%	\$375	\$350	\$25	7.14%
46-Grants & Donations	\$107,038	\$8,900	\$13,816	(\$4,916)	-35.58%	\$77,182	\$80,917	(\$3,735)	-4.62%
47-Misc. Income	\$0	\$374	\$0	\$374	0.00%	\$1,185	\$768	\$418	54.40%
48-Interest Income	\$10,000	\$9,467	\$9,290	\$178	1.91%	\$62,218	\$66,582	(\$4,364)	-6.55%
49-Transfers In	\$0								
4-Revenues Total	\$2,131,900	\$613,796	\$618,992	(\$5,196)	-0.84%	\$1,879,742	\$1,950,269	(\$70,526)	-3.62%
5-Expenses									
51-Salaries & Wages	(\$1,324,175)	(\$97,106)	(\$94,754)	(\$2,352)	-2.48%	(\$957,658)	(\$907,566)	(\$50,091)	-5.52%
52-Contractual Services	(\$451,803)	(\$76,235)	(\$74,615)	(\$1,620)	-2.17%	(\$288,543)	(\$295,390)	\$6,847	2.32%
53-Supplies	(\$240,407)	(\$13,491)	(\$14,189)	\$697	4.91%	(\$116,742)	(\$117,034)	\$292	0.25%
54-Other Charges	(\$96,599)	(\$5,226)	(\$6,509)	\$1,282	19.70%	(\$42,426)	(\$43,290)	\$864	2.00%
57-Capital	\$0								
59-Transfers Out	(\$505,000)	(\$126,250)	(\$25,000)	(\$101,250)	-405.00%	(\$378,750)	(\$75,000)	(\$303,750)	-405.00%

Operating Statements for the Major and Internal Service Funds

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
5-Expenses Total	(\$2,617,985)	(\$318,309)	(\$215,067)	(\$103,242)	-48.00%	(\$1,784,118)	(\$1,438,281)	(\$345,837)	-24.05%
22-Cosley Zoo Total	(\$486,085)	\$295,487	\$403,925	(\$108,438)	-26.85%	\$95,625	\$511,988	(\$416,364)	-81.32%
30-Debt Service									
4-Revenues									
41-Taxes	\$2,841,909	\$1,420,954	\$1,374,230	\$46,724	3.40%	\$2,841,909	\$2,748,460	\$93,448	3.40%
43-Debt Proceeds	\$0								
46-Grants & Donations	\$0								
47-Misc. Income	\$0								
48-Interest Income	\$10,000	\$14,657	\$13,567	\$1,090	8.03%	\$81,438	\$53,024	\$28,414	53.59%
49-Transfers In	\$70,950	\$0	\$0	\$0	0.00%	\$70,950	\$81,200	(\$10,250)	-12.62%
4-Revenues Total	\$2,922,859	\$1,435,612	\$1,387,798	\$47,814	3.45%	\$2,994,296	\$2,882,684	\$111,612	3.87%
5-Expenses									
52-Contractual Services	(\$1,306,141)	(\$475)	(\$475)	\$0	0.00%	(\$89,500)	(\$108,375)	\$18,875	17.42%
54-Other Charges	\$0								
57-Capital	\$0								
59-Transfers Out	(\$1,684,290)	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
5-Expenses Total	(\$2,990,431)	(\$475)	(\$475)	\$0	0.00%	(\$89,500)	(\$108,375)	\$18,875	17.42%
30-Debt Service Total	(\$67,572)	\$1,435,137	\$1,387,323	\$47,814	3.45%	\$2,904,796	\$2,774,309	\$130,487	4.70%
40-Capital Projects									
4-Revenues									
41-Taxes	\$0								
42-Charges for Services	\$0								
43-Debt Proceeds	\$0								
44-Rentals	\$32,024	\$0	\$0	\$0	0.00%	\$32,024	\$32,024	\$0	0.00%
45-Product Sales	\$25,000	\$3,000	\$0	\$3,000	0.00%	\$22,000	\$29,300	(\$7,300)	-24.91%
46-Grants & Donations	\$5,178,900	\$87,259	\$0	\$87,259	0.00%	\$1,522,717	\$84,000	\$1,438,717	1712.76%
47-Misc. Income	\$1,000	\$156	\$27,026	(\$26,870)	-99.42%	\$1,339	\$27,926	(\$26,587)	-95.21%
48-Interest Income	\$150,000	\$23,476	\$16,863	\$6,613	39.21%	\$614,905	\$294,239	\$320,665	108.98%
49-Transfers In	\$5,074,790	\$513,750	\$767,786	(\$254,036)	-33.09%	\$1,871,500	\$2,303,358	(\$431,858)	-18.75%
4-Revenues Total	\$10,461,714	\$627,641	\$811,676	(\$184,034)	-22.67%	\$4,064,485	\$2,770,848	\$1,293,638	46.69%
5-Expenses									
51-Salaries & Wages	(\$217,378)	(\$15,551)	(\$16,056)	\$505	3.15%	(\$161,091)	(\$148,078)	(\$13,013)	-8.79%
52-Contractual Services	(\$295,765)	(\$19,745)	(\$22,201)	\$2,456	11.06%	(\$229,809)	(\$92,909)	(\$136,900)	-147.35%
53-Supplies	(\$494,212)	(\$39,528)	(\$17,687)	(\$21,841)	-123.48%	(\$157,316)	(\$138,680)	(\$18,636)	-13.44%
54-Other Charges	(\$13,300)	(\$553)	(\$223)	(\$331)	-148.35%	(\$2,620)	(\$5,180)	\$2,559	49.41%
57-Capital	(\$13,594,431)	(\$296,757)	(\$267,842)	(\$28,915)	-10.80%	(\$2,577,793)	(\$3,505,976)	\$928,183	26.47%
59-Transfers Out	(\$70,950)	\$0	\$0	\$0	0.00%	(\$70,950)	(\$81,200)	\$10,250	12.62%
5-Expenses Total	(\$14,686,036)	(\$372,134)	(\$324,009)	(\$48,126)	-14.85%	(\$3,199,578)	(\$3,972,022)	\$772,444	19.45%
40-Capital Projects Total	(\$4,224,322)	\$255,507	\$487,667	(\$232,160)	-47.61%	\$864,907	(\$1,201,174)	\$2,066,081	172.01%
60-Golf Fund									
4-Revenues									
41-Taxes	\$0								
42-Charges for Services	\$3,115,500	\$456,759	\$454,766	\$1,993	0.44%	\$2,991,460	\$2,957,838	\$33,622	1.14%
44-Rentals	\$652,750	\$87,617	\$96,717	(\$9,100)	-9.41%	\$557,707	\$560,082	(\$2,375)	-0.42%
45-Product Sales	\$6,681,000	\$623,568	\$644,770	(\$21,202)	-3.29%	\$4,172,540	\$4,543,212	(\$370,672)	-8.16%
46-Grants & Donations	\$0								
47-Misc. Income	\$45,000	\$4,099	\$767	\$3,332	434.39%	\$36,003	\$21,272	\$14,732	69.25%
48-Interest Income	\$50,000	\$8,471	\$9,435	(\$963)	-10.21%	\$316,691	\$118,647	\$198,043	166.92%
49-Transfers In	\$0								
4-Revenues Total	\$10,544,250	\$1,180,515	\$1,206,455	(\$25,940)	-2.15%	\$8,074,402	\$8,201,051	(\$126,649)	-1.54%
5-Expenses									
51-Salaries & Wages	(\$4,516,537)	(\$364,094)	(\$346,446)	(\$17,648)	-5.09%	(\$3,177,688)	(\$3,235,222)	\$57,535	1.78%
52-Contractual Services	(\$2,412,798)	(\$290,686)	(\$248,313)	(\$42,373)	-17.06%	(\$1,465,999)	(\$1,425,167)	(\$40,832)	-2.87%
53-Supplies	(\$2,774,296)	(\$224,183)	(\$231,887)	\$7,704	3.32%	(\$1,718,110)	(\$1,740,205)	\$22,094	1.27%
54-Other Charges	(\$334,155)	(\$12,376)	(\$9,590)	(\$2,786)	-29.05%	(\$176,587)	(\$161,788)	(\$14,799)	-9.15%
57-Capital	(\$977,369)	\$0	(\$162,550)	\$162,550	100.00%	(\$169,042)	(\$221,134)	\$52,092	23.56%
59-Transfers Out	(\$50,000)	(\$12,500)	(\$12,500)	\$0	0.00%	(\$37,500)	(\$37,500)	\$0	0.00%
5-Expenses Total	(\$11,065,154)	(\$903,839)	(\$1,011,285)	\$107,446	10.62%	(\$6,744,925)	(\$6,821,016)	\$76,091	1.12%
60-Golf Fund Total	(\$520,904)	\$276,676	\$195,170	\$81,507	41.76%	\$1,329,477	\$1,380,035	(\$50,558)	-3.66%

Operating Statements for the Major and Internal Service Funds

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
70-Information Technology									
4-Revenues									
42-Charges for Services	\$605,339	\$151,335	\$146,445	\$4,890	3.34%	\$454,004	\$439,336	\$14,669	3.34%
43-Debt Proceeds	\$0								
47-Misc. Income	\$50	\$97	\$0	\$97	0.00%	\$211	\$49	\$161	329.55%
48-Interest Income	\$0								
49-Transfers In	\$0								
4-Revenues Total	\$605,389	\$151,432	\$146,445	\$4,986	3.41%	\$454,215	\$439,385	\$14,830	3.38%
5-Expenses									
52-Contractual Services	(\$500,377)	(\$3,861)	(\$21,370)	\$17,508	81.93%	(\$323,558)	(\$336,678)	\$13,120	3.90%
53-Supplies	(\$105,263)	(\$5,740)	(\$6,504)	\$763	11.74%	(\$48,561)	(\$42,308)	(\$6,254)	-14.78%
57-Capital	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
5-Expenses Total	(\$605,639)	(\$9,602)	(\$27,873)	\$18,272	65.55%	(\$372,120)	(\$378,986)	\$6,866	1.81%
70-Information Technology Total	(\$250)	\$141,830	\$118,572	\$23,258	19.62%	\$82,095	\$60,399	\$21,696	35.92%
75-Health Insurance									
4-Revenues									
42-Charges for Services	\$2,145,840	\$528,430	\$480,835	\$47,595	9.90%	\$1,585,291	\$1,442,506	\$142,785	9.90%
47-Misc. Income	\$213,758	\$14,888	\$14,386	\$502	3.49%	\$141,071	\$137,634	\$3,437	2.50%
48-Interest Income	\$500	\$2	\$2	(\$0)	-5.00%	\$15	\$34	(\$19)	-55.29%
49-Transfers In	\$0								
4-Revenues Total	\$2,360,098	\$543,320	\$495,223	\$48,097	9.71%	\$1,726,377	\$1,580,174	\$146,203	9.25%
5-Expenses									
52-Contractual Services	(\$2,360,598)	(\$176,165)	(\$170,802)	(\$5,363)	-3.14%	(\$1,593,367)	(\$1,541,305)	(\$52,062)	-3.38%
5-Expenses Total	(\$2,360,598)	(\$176,165)	(\$170,802)	(\$5,363)	-3.14%	(\$1,593,367)	(\$1,541,305)	(\$52,062)	-3.38%
75-Health Insurance Total	(\$500)	\$367,154	\$324,421	\$42,734	13.17%	\$133,010	\$38,869	\$94,141	242.20%
Grand Total	(\$7,214,909)	\$5,965,448	\$5,781,337	\$184,111	3.18%	\$8,714,703	\$6,626,952	\$2,087,751	31.50%

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
10-General									
000-Administration									
4-Revenues									
41-Taxes	\$2,552,792	\$1,084,732	\$1,109,298	(\$24,566)	-2.21%	\$2,516,584	\$2,561,576	(\$44,992)	-1.76%
42-Charges for Services	\$176,500	\$21,461	\$24,157	(\$2,696)	-11.16%	\$250,551	\$234,344	\$16,207	6.92%
43-Debt Proceeds	\$0								
44-Rentals	\$43,556	\$0	\$0	\$0	0.00%	\$25,570	\$42,287	(\$16,717)	-39.53%
45-Product Sales	\$51,000	\$15,769	\$19,151	(\$3,382)	-17.66%	\$82,810	\$70,282	\$12,529	17.83%
46-Grants & Donations	\$0								
47-Misc. Income	\$2,500	\$262	\$45	\$216	480.84%	\$7,263	\$17,754	(\$10,491)	-59.09%
48-Interest Income	\$85,000	\$19,581	\$17,481	\$2,101	12.02%	\$162,360	\$232,473	(\$70,113)	-30.16%
49-Transfers In	\$0								
4-Revenues Total	\$2,911,348	\$1,141,805	\$1,170,132	(\$28,327)	-2.42%	\$3,045,138	\$3,158,715	(\$113,577)	-3.60%
5-Expenses									
51-Salaries & Wages	(\$898,357)	(\$72,865)	(\$75,873)	\$3,008	3.96%	(\$635,957)	(\$625,828)	(\$10,130)	-1.62%
52-Contractual Services	(\$821,624)	(\$99,158)	(\$94,644)	(\$4,513)	-4.77%	(\$577,569)	(\$493,751)	(\$83,818)	-16.98%
53-Supplies	(\$126,492)	(\$7,014)	(\$7,918)	\$904	11.42%	(\$74,081)	(\$60,109)	(\$13,971)	-23.24%
54-Other Charges	(\$198,612)	(\$5,639)	(\$4,156)	(\$1,484)	-35.70%	(\$95,953)	(\$96,168)	\$215	0.22%
57-Capital	(\$30,000)								
59-Transfers Out	(\$660,500)	\$0	(\$225,000)	\$225,000	100.00%	(\$330,250)	(\$675,000)	\$344,750	51.07%
5-Expenses Total	(\$2,735,585)	(\$184,676)	(\$407,591)	\$222,915	54.69%	(\$1,713,810)	(\$1,950,856)	\$237,046	12.15%
000-Administration Total	\$175,762	\$957,130	\$762,541	\$194,588	25.52%	\$1,331,328	\$1,207,859	\$123,469	10.22%
101-Parks Maintenance									
4-Revenues									
41-Taxes	\$2,552,792	\$1,084,732	\$1,109,287	(\$24,555)	-2.21%	\$2,516,030	\$2,561,397	(\$45,368)	-1.77%
42-Charges for Services	\$5,000								
46-Grants & Donations	\$0								
47-Misc. Income	\$5,000	\$109	\$0	\$109	0.00%	\$30,711	\$2,333	\$28,378	1216.36%
49-Transfers In	\$0								
4-Revenues Total	\$2,562,792	\$1,084,841	\$1,109,287	(\$24,446)	-2.20%	\$2,546,741	\$2,563,731	(\$16,990)	-0.66%
5-Expenses									
51-Salaries & Wages	(\$1,927,280)	(\$116,810)	(\$87,940)	(\$28,870)	-32.83%	(\$1,408,539)	(\$1,295,522)	(\$113,016)	-8.72%
52-Contractual Services	(\$766,715)	(\$147,954)	(\$138,410)	(\$9,544)	-6.90%	(\$508,862)	(\$467,225)	(\$41,636)	-8.91%
53-Supplies	(\$386,740)	(\$34,884)	(\$21,820)	(\$13,064)	-59.87%	(\$253,838)	(\$238,482)	(\$15,356)	-6.44%
54-Other Charges	(\$13,773)	(\$29)	(\$398)	\$369	92.70%	(\$8,629)	(\$3,526)	(\$5,103)	-144.71%
57-Capital	(\$854,000)	\$0	(\$17,938)	\$17,938	100.00%	(\$489,536)	(\$260,084)	(\$229,452)	-88.22%
59-Transfers Out	\$0								
5-Expenses Total	(\$3,948,508)	(\$299,677)	(\$266,506)	(\$33,171)	-12.45%	(\$2,669,404)	(\$2,264,840)	(\$404,563)	-17.86%
101-Parks Maintenance Total	(\$1,385,716)	\$785,164	\$842,781	(\$57,617)	-6.84%	(\$122,663)	\$298,890	(\$421,554)	-141.04%
430-Historical Museum									
4-Revenues									
42-Charges for Services	\$83,991	\$10	\$346	(\$336)	-97.23%	\$63,777	\$62,220	\$1,557	2.50%
44-Rentals	\$11,000	\$3,234	\$360	\$2,874	798.33%	\$8,527	\$6,542	\$1,985	30.34%
45-Product Sales	\$2,500	\$126	(\$123)	\$249	202.66%	\$849	\$7,894	(\$7,044)	-89.24%
46-Grants & Donations	\$186,281	\$288	\$723	(\$435)	-60.11%	\$134,433	\$131,255	\$3,177	2.42%
47-Misc. Income	\$0	\$0	\$0	\$0	0.00%	\$259	\$0	\$259	0.00%
4-Revenues Total	\$283,772	\$3,658	\$1,306	\$2,352	180.11%	\$207,845	\$207,911	(\$66)	-0.03%
5-Expenses									
51-Salaries & Wages	(\$159,411)	(\$12,436)	(\$10,777)	(\$1,659)	-15.40%	(\$113,053)	(\$103,782)	(\$9,271)	-8.93%
52-Contractual Services	(\$113,713)	(\$16,304)	(\$35,139)	\$18,835	53.60%	(\$82,029)	(\$79,979)	(\$2,050)	-2.56%
53-Supplies	(\$13,920)	(\$1,902)	(\$1,295)	(\$608)	-46.94%	(\$7,091)	(\$11,824)	\$4,733	40.03%
54-Other Charges	(\$8,235)	(\$789)	(\$463)	(\$326)	-70.44%	(\$4,142)	(\$2,427)	(\$1,715)	-70.67%
57-Capital	\$0								
5-Expenses Total	(\$295,279)	(\$31,432)	(\$47,674)	\$16,242	34.07%	(\$206,314)	(\$198,012)	(\$8,303)	-4.19%
430-Historical Museum Total	(\$11,506)	(\$27,774)	(\$46,368)	\$18,594	40.10%	\$1,531	\$9,899	(\$8,368)	-84.54%
10-General Total	(\$1,221,459)	\$1,714,520	\$1,558,954	\$155,565	9.98%	\$1,210,196	\$1,516,648	(\$306,453)	-20.21%
20-Recreation									
000-Administration									
4-Revenues									

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
41-Taxes	\$5,051,812	\$2,148,503	\$2,195,688	(\$47,185)	-2.15%	\$4,983,989	\$5,070,102	(\$86,113)	-1.70%
42-Charges for Services	\$186,475	\$450	\$0	\$450	0.00%	\$138,737	\$126,958	\$11,779	9.28%
44-Rentals	\$21,761	\$990	\$0	\$990	0.00%	\$21,543	\$2,201	\$19,342	878.78%
45-Product Sales	\$54,487	\$0	\$0	\$0	0.00%	\$61,326	\$54,592	\$6,734	12.34%
46-Grants & Donations	\$15,100	\$205	\$101	\$104	103.00%	\$20,682	\$15,798	\$4,884	30.91%
47-Misc. Income	\$7,500	\$739	\$492	\$248	50.31%	\$17,257	\$9,823	\$7,434	75.68%
48-Interest Income	\$150,000	\$29,935	\$21,105	\$8,830	41.84%	\$331,384	\$307,748	\$23,636	7.68%
49-Transfers In	\$0								
4-Revenues Total	\$5,487,135	\$2,180,822	\$2,217,385	(\$36,563)	-1.65%	\$5,574,918	\$5,587,222	(\$12,303)	-0.22%
5-Expenses									
51-Salaries & Wages	(\$1,587,421)	(\$112,337)	(\$103,189)	(\$9,148)	-8.86%	(\$1,089,631)	(\$1,058,371)	(\$31,260)	-2.95%
52-Contractual Services	(\$1,052,686)	(\$121,179)	(\$117,905)	(\$3,274)	-2.78%	(\$653,001)	(\$679,300)	\$26,299	3.87%
53-Supplies	(\$142,402)	(\$15,241)	(\$6,637)	(\$8,603)	-129.62%	(\$112,066)	(\$58,185)	(\$53,880)	-92.60%
54-Other Charges	(\$119,245)	(\$3,696)	(\$1,596)	(\$2,100)	-131.57%	(\$95,143)	(\$78,819)	(\$16,325)	-20.71%
57-Capital	\$0								
59-Transfers Out	(\$1,500,000)	(\$375,000)	(\$505,286)	\$130,286	25.78%	(\$1,125,000)	(\$1,515,858)	\$390,858	25.78%
5-Expenses Total	(\$4,401,755)	(\$627,452)	(\$734,614)	\$107,162	14.59%	(\$3,074,841)	(\$3,390,533)	\$315,692	9.31%
000-Administration Total	\$1,085,380	\$1,553,370	\$1,482,771	\$70,599	4.76%	\$2,500,077	\$2,196,689	\$303,389	13.81%
101-Parks Maintenance									
4-Revenues									
42-Charges for Services	\$0								
44-Rentals	\$10,000	\$5,966	\$17,960	(\$11,995)	-66.78%	\$21,373	\$32,407	(\$11,035)	-34.05%
45-Product Sales	\$0								
47-Misc. Income	\$0	\$0	\$0	\$0	0.00%	\$0	\$5,525	(\$5,525)	-100.00%
4-Revenues Total	\$10,000	\$5,966	\$17,960	(\$11,995)	-66.78%	\$21,373	\$37,932	(\$16,560)	-43.66%
5-Expenses									
51-Salaries & Wages	(\$967,152)	(\$93,980)	(\$90,425)	(\$3,555)	-3.93%	(\$739,072)	(\$690,726)	(\$48,346)	-7.00%
52-Contractual Services	(\$388,726)	(\$57,161)	(\$53,817)	(\$3,344)	-6.21%	(\$239,708)	(\$224,720)	(\$14,988)	-6.67%
53-Supplies	(\$565,269)	(\$16,304)	(\$24,513)	\$8,209	33.49%	(\$209,742)	(\$222,988)	\$13,246	5.94%
57-Capital	(\$59,000)								
5-Expenses Total	(\$1,980,146)	(\$167,445)	(\$168,756)	\$1,311	0.78%	(\$1,188,523)	(\$1,138,434)	(\$50,088)	-4.40%
101-Parks Maintenance Total	(\$1,970,146)	(\$161,479)	(\$150,796)	(\$10,684)	-7.08%	(\$1,167,150)	(\$1,100,502)	(\$66,648)	-6.06%
220-Recreation Programs									
4-Revenues									
42-Charges for Services	\$4,860,574	\$354,194	\$315,099	\$39,095	12.41%	\$4,002,643	\$3,465,280	\$537,363	15.51%
44-Rentals	\$65,000	\$5,196	\$211	\$4,985	2362.56%	\$40,492	\$32,033	\$8,459	26.41%
45-Product Sales	\$8,850	(\$97)	(\$68)	(\$28)	-41.88%	\$13,836	\$11,825	\$2,011	17.00%
46-Grants & Donations	\$0								
47-Misc. Income	\$0								
4-Revenues Total	\$4,934,424	\$359,294	\$315,242	\$44,052	13.97%	\$4,056,971	\$3,509,138	\$547,833	15.61%
5-Expenses									
51-Salaries & Wages	(\$1,502,166)	(\$61,129)	(\$63,390)	\$2,261	3.57%	(\$1,223,372)	(\$1,150,402)	(\$72,971)	-6.34%
52-Contractual Services	(\$2,201,190)	(\$177,569)	(\$203,282)	\$25,713	12.65%	(\$1,629,088)	(\$1,421,310)	(\$207,778)	-14.62%
53-Supplies	(\$207,234)	(\$5,244)	(\$17,071)	\$11,826	69.28%	(\$139,676)	(\$115,710)	(\$23,966)	-20.71%
54-Other Charges	(\$46)								
57-Capital	\$0								
5-Expenses Total	(\$3,910,637)	(\$243,942)	(\$283,743)	\$39,800	14.03%	(\$2,992,136)	(\$2,687,422)	(\$304,715)	-11.34%
220-Recreation Programs Total	\$1,023,787	\$115,351	\$31,499	\$83,852	266.21%	\$1,064,834	\$821,716	\$243,118	29.59%
221-Athletics									
4-Revenues									
42-Charges for Services	\$733,200	\$109,724	\$149,023	(\$39,299)	-26.37%	\$547,366	\$618,378	(\$71,012)	-11.48%
45-Product Sales	\$14,200	\$0	\$2,212	(\$2,212)	-100.00%	\$3,096	\$3,478	(\$381)	-10.96%
47-Misc. Income	\$0								
49-Transfers In	\$0								
4-Revenues Total	\$747,400	\$109,724	\$151,235	(\$41,511)	-27.45%	\$550,463	\$621,856	(\$71,393)	-11.48%
5-Expenses									
51-Salaries & Wages	(\$63,860)	(\$8,259)	(\$5,231)	(\$3,028)	-57.89%	(\$32,880)	(\$47,950)	\$15,071	31.43%
52-Contractual Services	(\$216,619)	(\$17,728)	(\$41,407)	\$23,680	57.19%	(\$136,525)	(\$164,116)	\$27,590	16.81%
53-Supplies	(\$316,814)	(\$2,791)	(\$5,860)	\$3,069	52.37%	(\$290,936)	(\$262,173)	(\$28,763)	-10.97%

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
54-Other Charges	(\$95,517)	\$0	\$0	\$0	0.00%	(\$69,517)	(\$63,230)	(\$6,287)	-9.94%
57-Capital	\$0								
59-Transfers Out	\$0								
5-Expenses Total	(\$692,810)	(\$28,778)	(\$52,498)	\$23,720	45.18%	(\$529,858)	(\$537,469)	\$7,611	1.42%
221-Athletics Total	\$54,590	\$80,946	\$98,737	(\$17,791)	-18.02%	\$20,605	\$84,387	(\$63,783)	-75.58%
222-Pools									
4-Revenues									
42-Charges for Services	\$988,000	\$5,339	\$7,902	(\$2,563)	-32.43%	\$1,118,111	\$1,021,956	\$96,155	9.41%
44-Rentals	\$17,000	\$0	\$0	\$0	0.00%	\$7,450	\$19,125	(\$11,675)	-61.05%
45-Product Sales	\$121,000	\$281	\$250	\$30	12.06%	\$124,446	\$118,411	\$6,035	5.10%
46-Grants & Donations	\$0								
47-Misc. Income	\$14,500	\$0	\$0	\$0	0.00%	\$14,700	\$14,400	\$300	2.08%
4-Revenues Total	\$1,140,500	\$5,619	\$8,152	(\$2,533)	-31.07%	\$1,264,707	\$1,173,892	\$90,815	7.74%
5-Expenses									
51-Salaries & Wages	(\$892,686)	(\$34,728)	(\$31,270)	(\$3,458)	-11.06%	(\$908,868)	(\$851,773)	(\$57,094)	-6.70%
52-Contractual Services	(\$349,288)	(\$51,478)	(\$47,665)	(\$3,813)	-8.00%	(\$261,952)	(\$256,312)	(\$5,640)	-2.20%
53-Supplies	(\$99,204)	(\$3,269)	(\$4,448)	\$1,179	26.50%	(\$96,437)	(\$96,185)	(\$252)	-0.26%
54-Other Charges	(\$17,716)	(\$42)	(\$36)	(\$7)	-18.08%	(\$15,004)	(\$13,329)	(\$1,675)	-12.56%
57-Capital	\$0								
59-Transfers Out	\$0								
5-Expenses Total	(\$1,358,894)	(\$89,517)	(\$83,418)	(\$6,099)	-7.31%	(\$1,282,261)	(\$1,217,600)	(\$64,662)	-5.31%
222-Pools Total	(\$218,394)	(\$83,898)	(\$75,266)	(\$8,632)	-11.47%	(\$17,554)	(\$43,708)	\$26,153	59.84%
224-Recreation Facilities									
4-Revenues									
42-Charges for Services	\$850	\$6	\$41	(\$35)	-85.00%	\$767	\$866	(\$100)	-11.52%
44-Rentals	\$51,000	\$3,142	\$4,913	(\$1,771)	-36.04%	\$41,005	\$37,346	\$3,659	9.80%
45-Product Sales	\$700	\$78	(\$100)	\$178	178.07%	\$328	\$648	(\$320)	-49.35%
47-Misc. Income	\$0								
4-Revenues Total	\$52,550	\$3,226	\$4,854	(\$1,628)	-33.53%	\$42,099	\$38,860	\$3,239	8.34%
5-Expenses									
51-Salaries & Wages	(\$207,457)	(\$14,364)	(\$15,690)	\$1,326	8.45%	(\$154,491)	(\$148,415)	(\$6,076)	-4.09%
52-Contractual Services	(\$438,797)	(\$23,353)	(\$63,663)	\$40,310	63.32%	(\$246,861)	(\$271,635)	\$24,774	9.12%
53-Supplies	(\$24,126)	(\$1,917)	(\$3,269)	\$1,352	41.36%	(\$16,149)	(\$15,301)	(\$848)	-5.54%
54-Other Charges	(\$11,285)	(\$127)	(\$107)	(\$19)	-18.10%	(\$3,972)	(\$3,671)	(\$301)	-8.21%
57-Capital	\$0								
59-Transfers Out	\$0								
5-Expenses Total	(\$681,665)	(\$39,761)	(\$82,729)	\$42,968	51.94%	(\$421,473)	(\$439,022)	\$17,549	4.00%
224-Recreation Facilities Total	(\$629,115)	(\$36,534)	(\$77,875)	\$41,341	53.09%	(\$379,374)	(\$400,162)	\$20,788	5.19%
350-Special Facilities									
4-Revenues									
42-Charges for Services	\$553,500	\$58,571	\$43,152	\$15,419	35.73%	\$473,703	\$375,598	\$98,105	26.12%
44-Rentals	\$1,000	\$196	\$0	\$196	0.00%	\$1,218	\$726	\$492	67.74%
45-Product Sales	\$1,000	\$21	\$59	(\$38)	-65.10%	\$702	\$1,052	(\$350)	-33.25%
46-Grants & Donations	\$0								
47-Misc. Income	\$0								
4-Revenues Total	\$555,500	\$58,788	\$43,211	\$15,577	36.05%	\$475,623	\$377,376	\$98,247	26.03%
5-Expenses									
51-Salaries & Wages	(\$449,116)	(\$33,191)	(\$31,259)	(\$1,932)	-6.18%	(\$326,478)	(\$304,706)	(\$21,772)	-7.15%
52-Contractual Services	(\$78,067)	(\$11,073)	(\$11,867)	\$794	6.69%	(\$49,786)	(\$43,657)	(\$6,129)	-14.04%
53-Supplies	(\$56,936)	(\$3,142)	(\$3,840)	\$697	18.16%	(\$25,256)	(\$35,102)	\$9,846	28.05%
54-Other Charges	(\$11,300)	\$0	(\$10)	\$10	100.00%	(\$943)	(\$6,453)	\$5,510	85.39%
57-Capital	\$0								
59-Transfers Out	\$0								
5-Expenses Total	(\$595,419)	(\$47,406)	(\$46,976)	(\$430)	-0.92%	(\$402,464)	(\$389,918)	(\$12,546)	-3.22%
350-Special Facilities Total	(\$39,919)	\$11,382	(\$3,764)	\$15,146	402.40%	\$73,160	(\$12,542)	\$85,701	683.32%
20-Recreation Total	(\$693,816)	\$1,479,137	\$1,305,306	\$173,831	13.32%	\$2,094,598	\$1,545,878	\$548,720	35.50%
22-Cosley Zoo									
000-Administration									
4-Revenues									

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
41-Taxes	\$1,267,915	\$539,746	\$539,884	(\$138)	-0.03%	\$1,252,075	\$1,246,655	\$5,420	0.43%
42-Charges for Services	\$0								
44-Rentals	\$0								
45-Product Sales	\$0								
46-Grants & Donations	\$0								
47-Misc. Income	\$0	\$0	\$0	\$0	0.00%	\$0	\$0	\$0	0.00%
48-Interest Income	\$10,000	\$9,467	\$9,290	\$178	1.91%	\$62,218	\$66,582	(\$4,364)	-6.55%
49-Transfers In	\$0								
4-Revenues Total	\$1,277,915	\$549,213	\$549,173	\$40	0.01%	\$1,314,293	\$1,313,237	\$1,056	0.08%
5-Expenses									
51-Salaries & Wages	(\$82,471)	(\$6,161)	(\$5,754)	(\$407)	-7.07%	(\$59,669)	(\$56,160)	(\$3,509)	-6.25%
52-Contractual Services	(\$26,990)	(\$3,708)	(\$3,942)	\$234	5.94%	(\$15,225)	(\$21,097)	\$5,871	27.83%
53-Supplies	\$0								
54-Other Charges	(\$106)	\$0	\$0	\$0	0.00%	\$0	(\$55)	\$55	100.00%
57-Capital	\$0								
59-Transfers Out	(\$505,000)	(\$126,250)	\$0	(\$126,250)	0.00%	(\$378,750)	\$0	(\$378,750)	0.00%
5-Expenses Total	(\$614,567)	(\$136,119)	(\$9,697)	(\$126,423)	-1303.73%	(\$453,644)	(\$77,312)	(\$376,332)	-486.77%
000-Administration Total	\$663,348	\$413,094	\$539,477	(\$126,383)	-23.43%	\$860,649	\$1,235,925	(\$375,276)	-30.36%
101-Parks Maintenance									
4-Revenues									
47-Misc. Income	\$0								
4-Revenues Total	\$0								
5-Expenses									
51-Salaries & Wages	(\$65,841)	(\$3,490)	(\$4,915)	\$1,425	28.99%	(\$51,844)	(\$47,293)	(\$4,552)	-9.62%
52-Contractual Services	(\$9,150)	(\$2,287)	(\$2,174)	(\$113)	-5.20%	(\$6,862)	(\$6,523)	(\$339)	-5.20%
53-Supplies	\$0								
57-Capital	\$0								
5-Expenses Total	(\$74,991)	(\$5,778)	(\$7,089)	\$1,312	18.51%	(\$58,707)	(\$53,816)	(\$4,891)	-9.09%
101-Parks Maintenance Total	(\$74,991)	(\$5,778)	(\$7,089)	\$1,312	18.51%	(\$58,707)	(\$53,816)	(\$4,891)	-9.09%
220-Recreation Programs									
4-Revenues									
42-Charges for Services	\$220,098	\$10,215	\$14,291	(\$4,076)	-28.52%	\$122,614	\$161,949	(\$39,335)	-24.29%
45-Product Sales	\$1,100	\$0	\$0	\$0	0.00%	\$395	\$350	\$45	12.86%
46-Grants & Donations	\$738	\$0	\$5,000	(\$5,000)	-100.00%	\$57	\$5,015	(\$4,958)	-98.85%
4-Revenues Total	\$221,935	\$10,215	\$19,291	(\$9,076)	-47.05%	\$123,066	\$167,314	(\$44,248)	-26.45%
5-Expenses									
51-Salaries & Wages	\$0								
52-Contractual Services	(\$2,750)	\$0	(\$805)	\$805	100.00%	(\$1,217)	(\$1,555)	\$338	21.71%
53-Supplies	(\$20,772)	(\$15)	(\$457)	\$442	96.65%	(\$12,486)	(\$15,377)	\$2,891	18.80%
57-Capital	\$0								
5-Expenses Total	(\$23,522)	(\$15)	(\$1,262)	\$1,247	98.79%	(\$13,703)	(\$16,932)	\$3,229	19.07%
220-Recreation Programs Total	\$198,413	\$10,200	\$18,030	(\$7,829)	-43.42%	\$109,363	\$150,383	(\$41,019)	-27.28%
350-Special Facilities									
5-Expenses									
51-Salaries & Wages	(\$47,970)	(\$2,634)	(\$2,548)	(\$86)	-3.36%	(\$25,106)	(\$52,531)	\$27,425	52.21%
52-Contractual Services	(\$5,050)	(\$1,263)	(\$2,507)	\$1,244	49.64%	(\$3,788)	(\$7,521)	\$3,733	49.64%
53-Supplies	\$0								
54-Other Charges	(\$16,000)	(\$853)	(\$3,339)	\$2,486	74.45%	(\$5,739)	(\$9,457)	\$3,718	39.31%
57-Capital	\$0								
5-Expenses Total	(\$69,020)	(\$4,749)	(\$8,394)	\$3,645	43.42%	(\$34,632)	(\$69,508)	\$34,876	50.18%
350-Special Facilities Total	(\$69,020)	(\$4,749)	(\$8,394)	\$3,645	43.42%	(\$34,632)	(\$69,508)	\$34,876	50.18%
501-Cosley Zoo Operations									
4-Revenues									
42-Charges for Services	\$450,000	\$42,235	\$36,758	\$5,477	14.90%	\$314,268	\$338,830	(\$24,562)	-7.25%
44-Rentals	\$75,750	\$2,880	\$4,953	(\$2,073)	-41.86%	\$49,825	\$54,218	(\$4,393)	-8.10%
45-Product Sales	\$0	(\$20)	\$0	(\$20)	0.00%	(\$20)	\$0	(\$20)	0.00%
46-Grants & Donations	\$106,300	\$8,900	\$8,816	\$84	0.95%	\$77,125	\$75,902	\$1,223	1.61%
47-Misc. Income	\$0	\$374	\$0	\$374	0.00%	\$1,185	\$768	\$418	54.40%
4-Revenues Total	\$632,050	\$54,368	\$50,527	\$3,840	7.60%	\$442,383	\$469,718	(\$27,334)	-5.82%

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
5-Expenses									
51-Salaries & Wages	(\$1,127,893)	(\$84,821)	(\$81,537)	(\$3,284)	-4.03%	(\$821,039)	(\$751,583)	(\$69,456)	-9.24%
52-Contractual Services	(\$407,864)	(\$68,977)	(\$65,187)	(\$3,790)	-5.81%	(\$261,450)	(\$258,694)	(\$2,756)	-1.07%
53-Supplies	(\$219,635)	(\$13,476)	(\$13,732)	\$256	1.86%	(\$104,256)	(\$101,658)	(\$2,599)	-2.56%
54-Other Charges	(\$80,493)	(\$4,373)	(\$3,170)	(\$1,203)	-37.96%	(\$36,687)	(\$33,779)	(\$2,908)	-8.61%
57-Capital	\$0								
59-Transfers Out	\$0	\$0	(\$25,000)	\$25,000	100.00%	\$0	(\$75,000)	\$75,000	100.00%
5-Expenses Total	(\$1,835,885)	(\$171,648)	(\$188,626)	\$16,977	9.00%	(\$1,223,432)	(\$1,220,713)	(\$2,719)	-0.22%
501-Cosley Zoo Operations Total	(\$1,203,835)	(\$117,280)	(\$138,098)	\$20,818	15.07%	(\$781,049)	(\$750,995)	(\$30,053)	-4.00%
22-Cosley Zoo Total	(\$486,085)	\$295,487	\$403,925	(\$108,438)	-26.85%	\$95,625	\$511,988	(\$416,364)	-81.32%
60-Golf Fund									
000-Administration									
4-Revenues									
41-Taxes	\$0								
42-Charges for Services	\$0								
46-Grants & Donations	\$0								
47-Misc. Income	\$5,000	\$592	\$0	\$592	0.00%	\$10,165	\$7,955	\$2,210	27.78%
48-Interest Income	\$50,000	\$8,471	\$9,435	(\$963)	-10.21%	\$316,691	\$118,647	\$198,043	166.92%
49-Transfers In	\$0								
4-Revenues Total	\$55,000	\$9,064	\$9,435	(\$371)	-3.93%	\$326,855	\$126,602	\$200,253	158.18%
5-Expenses									
51-Salaries & Wages	(\$572,818)	(\$41,919)	(\$39,439)	(\$2,480)	-6.29%	(\$406,891)	(\$390,357)	(\$16,534)	-4.24%
52-Contractual Services	(\$776,245)	(\$56,681)	(\$43,949)	(\$12,732)	-28.97%	(\$419,363)	(\$413,472)	(\$5,891)	-1.42%
53-Supplies	(\$123,509)	(\$10,719)	(\$10,245)	(\$474)	-4.63%	(\$64,822)	(\$60,430)	(\$4,392)	-7.27%
54-Other Charges	(\$147,155)	(\$8,791)	(\$6,720)	(\$2,071)	-30.82%	(\$102,408)	(\$85,241)	(\$17,168)	-20.14%
57-Capital	(\$565,000)	\$0	\$0	\$0	0.00%	(\$5,100)	(\$44,559)	\$39,459	88.55%
59-Transfers Out	(\$50,000)	(\$12,500)	(\$12,500)	\$0	0.00%	(\$37,500)	(\$37,500)	\$0	0.00%
5-Expenses Total	(\$2,234,727)	(\$130,611)	(\$112,854)	(\$17,757)	-15.73%	(\$1,036,084)	(\$1,031,558)	(\$4,526)	-0.44%
000-Administration Total	(\$2,179,727)	(\$121,547)	(\$103,419)	(\$18,129)	-17.53%	(\$709,229)	(\$904,956)	\$195,727	21.63%
101-Parks Maintenance									
5-Expenses									
51-Salaries & Wages	(\$25,965)	(\$2,505)	(\$1,981)	(\$524)	-26.47%	(\$20,383)	(\$18,984)	(\$1,399)	-7.37%
52-Contractual Services	(\$7,920)	(\$1,672)	(\$1,567)	(\$105)	-6.67%	(\$5,990)	(\$5,690)	(\$300)	-5.28%
53-Supplies	(\$10,000)	\$0	\$0	\$0	0.00%	(\$7,066)	(\$10,083)	\$3,017	29.92%
54-Other Charges	\$0								
57-Capital	\$0								
5-Expenses Total	(\$43,885)	(\$4,177)	(\$3,548)	(\$629)	-17.72%	(\$33,439)	(\$34,756)	\$1,318	3.79%
350-Special Facilities Total	\$0								
601-Golf Maintenance									
4-Revenues									
46-Grants & Donations	\$0								
47-Misc. Income	\$0	\$0	\$0	\$0	0.00%	\$7,765	\$0	\$7,765	0.00%
4-Revenues Total	\$0	\$0	\$0	\$0	0.00%	\$7,765	\$0	\$7,765	0.00%
5-Expenses									
51-Salaries & Wages	(\$657,588)	(\$57,220)	(\$54,883)	(\$2,337)	-4.26%	(\$482,169)	(\$528,893)	\$46,724	8.83%
52-Contractual Services	(\$192,244)	(\$33,906)	(\$34,890)	\$984	2.82%	(\$136,137)	(\$144,747)	\$8,610	5.95%
53-Supplies	(\$434,012)	(\$16,468)	(\$22,138)	\$5,670	25.61%	(\$350,802)	(\$310,678)	(\$40,124)	-12.91%
54-Other Charges	(\$45,000)	(\$1,113)	\$0	(\$1,113)	0.00%	(\$11,015)	(\$14,127)	\$3,112	22.03%
57-Capital	(\$110,369)	\$0	(\$160,650)	\$160,650	100.00%	(\$110,369)	(\$160,650)	\$50,281	31.30%
5-Expenses Total	(\$1,439,213)	(\$108,707)	(\$272,561)	\$163,854	60.12%	(\$1,090,492)	(\$1,159,095)	\$68,603	5.92%
601-Golf Maintenance Total	(\$1,439,213)	(\$108,707)	(\$272,561)	\$163,854	60.12%	(\$1,082,727)	(\$1,159,095)	\$76,368	6.59%
611-Pro Shop/Golf Fees									
4-Revenues									
42-Charges for Services	\$2,675,500	\$392,692	\$394,445	(\$1,753)	-0.44%	\$2,634,083	\$2,569,261	\$64,822	2.52%
44-Rentals	\$649,750	\$87,417	\$96,717	(\$9,300)	-9.62%	\$556,996	\$559,016	(\$2,020)	-0.36%
45-Product Sales	\$190,000	\$30,627	\$26,159	\$4,468	17.08%	\$176,835	\$169,828	\$7,008	4.13%
46-Grants & Donations	\$0								
47-Misc. Income	\$0	\$227	\$36	\$191	529.33%	\$7,465	\$172	\$7,293	4239.99%
4-Revenues Total	\$3,515,250	\$510,963	\$517,357	(\$6,393)	-1.24%	\$3,375,380	\$3,298,277	\$77,103	2.34%

Major Operating Funds by Department

Row Labels	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
5-Expenses									
51-Salaries & Wages	(\$598,332)	(\$59,230)	(\$56,528)	(\$2,702)	-4.78%	(\$479,181)	(\$469,721)	(\$9,460)	-2.01%
52-Contractual Services	(\$382,809)	(\$60,571)	(\$49,011)	(\$11,560)	-23.59%	(\$254,702)	(\$226,519)	(\$28,183)	-12.44%
53-Supplies	(\$174,526)	(\$27,676)	(\$38,553)	\$10,877	28.21%	(\$154,964)	(\$144,389)	(\$10,575)	-7.32%
54-Other Charges	(\$35,000)	\$0	\$0	\$0	0.00%	(\$8,865)	(\$8,384)	(\$481)	-5.74%
57-Capital	(\$117,000)	\$0	(\$1,900)	\$1,900	100.00%	(\$32,400)	(\$15,925)	(\$16,475)	-103.45%
5-Expenses Total	(\$1,307,667)	(\$147,477)	(\$145,992)	(\$1,485)	-1.02%	(\$930,112)	(\$864,938)	(\$65,174)	-7.54%
611-Pro Shop/Golf Fees Total	\$2,207,583	\$363,487	\$371,365	(\$7,878)	-2.12%	\$2,445,268	\$2,433,339	\$11,928	0.49%
612-Food and Beverage									
4-Revenues									
42-Charges for Services	\$420,000	\$64,067	\$60,321	\$3,746	6.21%	\$351,681	\$381,017	(\$29,337)	-7.70%
44-Rentals	\$3,000	\$200	\$0	\$200	0.00%	\$711	\$1,066	(\$355)	-33.32%
45-Product Sales	\$6,491,000	\$592,941	\$618,611	(\$25,670)	-4.15%	\$3,995,705	\$4,373,384	(\$377,679)	-8.64%
46-Grants & Donations	\$0								
47-Misc. Income	\$40,000	\$3,280	\$731	\$2,549	348.70%	\$10,608	\$13,144	(\$2,536)	-19.29%
4-Revenues Total	\$6,954,000	\$660,488	\$679,663	(\$19,175)	-2.82%	\$4,358,705	\$4,768,612	(\$409,907)	-8.60%
5-Expenses									
51-Salaries & Wages	(\$2,656,835)	(\$203,219)	(\$193,614)	(\$9,605)	-4.96%	(\$1,789,063)	(\$1,826,371)	\$37,308	2.04%
52-Contractual Services	(\$1,052,896)	(\$137,841)	(\$118,878)	(\$18,963)	-15.95%	(\$649,666)	(\$634,512)	(\$15,154)	-2.39%
53-Supplies	(\$2,025,248)	(\$169,320)	(\$160,951)	(\$8,369)	-5.20%	(\$1,140,456)	(\$1,214,625)	\$74,169	6.11%
54-Other Charges	(\$107,000)	(\$2,472)	(\$2,870)	\$398	13.86%	(\$54,298)	(\$54,037)	(\$261)	-0.48%
57-Capital	(\$185,000)	\$0	\$0	\$0	0.00%	(\$21,173)	\$0	(\$21,173)	0.00%
59-Transfers Out	\$0								
5-Expenses Total	(\$6,026,979)	(\$512,852)	(\$476,314)	(\$36,539)	-7.67%	(\$3,654,657)	(\$3,729,544)	\$74,888	2.01%
612-Food and Beverage Total	\$927,021	\$147,636	\$203,350	(\$55,714)	-27.40%	\$704,048	\$1,039,068	(\$335,019)	-32.24%
613-Cross Country Skiing									
4-Revenues									
42-Charges for Services	\$20,000	\$0	\$0	\$0	0.00%	\$5,696	\$7,559	(\$1,863)	-24.65%
45-Product Sales	\$0								
4-Revenues Total	\$20,000	\$0	\$0	\$0	0.00%	\$5,696	\$7,559	(\$1,863)	-24.65%
5-Expenses									
51-Salaries & Wages	(\$5,000)	\$0	\$0	\$0	0.00%	\$0	(\$896)	\$896	100.00%
52-Contractual Services	(\$683)	(\$15)	(\$17)	\$2	13.06%	(\$141)	(\$228)	\$87	38.11%
53-Supplies	(\$7,000)								
57-Capital	\$0								
5-Expenses Total	(\$12,683)	(\$15)	(\$17)	\$2	13.06%	(\$141)	(\$1,124)	\$983	87.44%
613-Cross Country Skiing Total	\$7,318	(\$15)	(\$17)	\$2	13.06%	\$5,555	\$6,435	(\$880)	-13.68%
60-Golf Fund Total	(\$520,904)	\$276,676	\$195,170	\$81,507	41.76%	\$1,329,477	\$1,380,035	(\$50,558)	-3.66%
Grand Total	(\$2,922,265)	\$3,765,821	\$3,463,355	\$302,466	8.73%	\$4,729,894	\$4,954,549	(\$224,655)	-4.53%

Parks Plus Fitness

PPF	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
4-Revenues									
42-Charges for Services	\$520,500	\$55,315	\$39,890	\$15,424	38.67%	\$441,329	\$341,688	\$99,641	29.16%
44-Rentals	\$0	\$0	\$0	\$0	0.00%	\$0	\$63	(\$63)	-100.38%
45-Product Sales	\$0								
47-Misc. Income	\$0								
4-Revenues Total	\$520,500	\$55,315	\$39,890	\$15,424	38.67%	\$441,329	\$341,751	\$99,578	29.14%
5-Expenses									
51-Salaries & Wages	(\$392,069)	(\$27,816)	(\$27,911)	\$96	0.34%	(\$284,704)	(\$276,518)	(\$8,186)	-2.96%
52-Contractual Services	(\$61,002)	(\$9,328)	(\$9,975)	\$647	6.49%	(\$40,095)	(\$34,155)	(\$5,940)	-17.39%
53-Supplies	(\$55,401)	(\$2,993)	(\$3,656)	\$663	18.13%	(\$24,220)	(\$33,518)	\$9,298	27.74%
54-Other Charges	(\$4,000)	\$0	(\$10)	\$10	100.00%	(\$605)	(\$3,442)	\$2,836	82.41%
57-Capital	\$0								
5-Expenses Total	(\$512,472)	(\$40,137)	(\$41,553)	\$1,416	3.41%	(\$349,625)	(\$347,633)	(\$1,992)	-0.57%
Grand Total	\$8,028	\$15,178	(\$1,662)	\$16,840	1013.24%	\$91,705	(\$5,882)	\$97,586	1659.07%

Central Athletic Center

CAC	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
4-Revenues									
42-Charges for Services	\$71,250	\$608	\$989	(\$381)	-38.52%	\$72,832	\$62,285	\$10,547	16.93%
44-Rentals	\$65,000	\$5,196	\$211	\$4,985	2362.56%	\$40,492	\$32,033	\$8,459	26.41%
45-Product Sales	\$100	\$85	\$0	\$85	0.00%	\$123	\$153	(\$30)	-19.80%
4-Revenues Total	\$136,350	\$5,889	\$1,200	\$4,689	390.74%	\$113,447	\$94,471	\$18,976	20.09%
5-Expenses									
51-Salaries & Wages	(\$74,448)	(\$4,322)	(\$2,601)	(\$1,721)	-66.17%	(\$60,049)	(\$53,574)	(\$6,475)	-12.09%
52-Contractual Services	(\$160,232)	(\$2,100)	(\$2,219)	\$119	5.34%	(\$86,156)	(\$84,762)	(\$1,394)	-1.64%
53-Supplies	(\$33,447)	\$0	(\$780)	\$780	100.05%	(\$9,011)	(\$11,452)	\$2,442	21.32%
54-Other Charges	(\$46)								
57-Capital	\$0								
5-Expenses Total	(\$268,173)	(\$6,422)	(\$5,600)	(\$822)	-14.68%	(\$155,216)	(\$149,788)	(\$5,427)	-3.62%
Grand Total	(\$131,823)	(\$533)	(\$4,400)	\$3,867	87.88%	(\$41,769)	(\$55,317)	\$13,549	24.49%

Special Events

Special Events	Full Year Budget	Sum of CY Month	Sum of LY Month	Month Variance	% Month Variance	Sum of Curr YTD	Sum of LY YTD	YTD Variance	% YTD Variance
1900-Special Events-Miscellaneous									
4-Revenues	\$3,000	\$0	\$3,807	(\$3,807)	-100.01%	\$0	\$6,807	(\$6,807)	-100.00%
5-Expenses	(\$19,250)	(\$749)	(\$2,428)	\$1,679	69.15%	(\$7,182)	(\$9,362)	\$2,180	23.29%
1900-Special Events-Miscellaneous Total	(\$16,250)	(\$749)	\$1,380	(\$2,128)	-154.22%	(\$7,182)	(\$2,555)	(\$4,627)	-181.09%
1902-4th of July									
4-Revenues	\$43,500	\$0	\$205	(\$205)	-100.00%	\$49,325	\$48,495	\$830	1.71%
5-Expenses	(\$73,500)	(\$2,463)	(\$294)	(\$2,169)	-737.76%	(\$91,479)	(\$42,229)	(\$49,250)	-116.63%
1902-4th of July Total	(\$30,000)	(\$2,463)	(\$89)	(\$2,374)	-2667.43%	(\$42,154)	\$6,266	(\$48,420)	-772.74%
1904-Memorial Park Events									
4-Revenues	\$500	\$0	\$0	\$0	0.00%	\$1,700	\$0	\$1,700	0.00%
5-Expenses	(\$7,215)	\$0	(\$781)	\$781	100.06%	(\$5,045)	(\$4,431)	(\$614)	-13.86%
1904-Memorial Park Events Total	(\$6,715)	\$0	(\$781)	\$781	100.06%	(\$3,345)	(\$4,431)	\$1,086	24.51%
1905-Cream Of Wheaton									
4-Revenues	\$182,000	\$0	\$0	\$0	0.00%	\$187,410	\$172,450	\$14,961	8.68%
5-Expenses	(\$203,150)	(\$3,877)	(\$195)	(\$3,682)	-1888.20%	(\$128,702)	(\$131,600)	\$2,898	2.20%
1905-Cream Of Wheaton Total	(\$21,150)	(\$3,877)	(\$195)	(\$3,682)	-1888.20%	\$58,708	\$40,849	\$17,859	43.72%
1906-Summer Concerts									
4-Revenues	\$134,000	\$34,910	\$36,936	(\$2,026)	-5.49%	\$236,707	\$199,981	\$36,726	18.36%
5-Expenses	(\$276,700)	(\$33,147)	(\$38,152)	\$5,005	13.12%	(\$214,138)	(\$170,909)	(\$43,229)	-25.29%
1906-Summer Concerts Total	(\$142,700)	\$1,763	(\$1,216)	\$2,979	244.99%	\$22,569	\$29,072	(\$6,503)	-22.37%
1907-Shakespeare Event									
4-Revenues	\$7,500	\$2,321	\$2,360	(\$40)	-1.67%	\$8,821	\$6,633	\$2,187	32.98%
5-Expenses	(\$29,000)	(\$2,834)	(\$12,102)	\$9,268	76.58%	(\$4,196)	(\$12,852)	\$8,655	67.35%
1907-Shakespeare Event Total	(\$21,500)	(\$513)	(\$9,742)	\$9,228	94.73%	\$4,624	(\$6,218)	\$10,843	174.38%
1908-Fun Run Event									
4-Revenues	\$39,500	\$0	\$0	\$0	0.00%	\$35,825	\$41,823	(\$5,998)	-14.34%
5-Expenses	(\$56,000)	(\$489)	\$0	(\$489)	0.00%	(\$13,670)	(\$28,641)	\$14,970	52.27%
1908-Fun Run Event Total	(\$16,500)	(\$489)	\$0	(\$489)	0.00%	\$22,155	\$13,182	\$8,972	68.06%
1925-Reindeer Run									
4-Revenues	\$55,000	\$2,170	\$655	\$1,515	231.31%	\$13,392	\$10,845	\$2,547	23.48%
5-Expenses	(\$34,000)	\$0	(\$177)	\$177	100.05%	(\$447)	(\$343)	(\$103)	-30.13%
1925-Reindeer Run Total	\$21,000	\$2,170	\$478	\$1,692	354.01%	\$12,945	\$10,502	\$2,444	23.27%
Grand Total	(\$233,815)	(\$4,158)	(\$10,166)	\$6,008	59.10%	\$68,319	\$86,666	(\$18,347)	-21.17%

TO: Michael Benard, Executive Director

FROM: Adam Lewandowski, Director of Athletic Programs & Facilities
Cody Nelson, Superintendent of Athletic Programs

RE: Athletic Programs & Facilities Board Report

DATE: October 15, 2025



- **Professional Development**

- Adam Lewandowski, Cody Nelson, Darrell Houston, and Rory Conroy attended the National Recreation and Park Association conference in Orlando, Florida. The team participated in multiple educational sessions, visited the interactive exhibit hall exploring the latest industry products, and networked with other Park and Recreation professionals from around the nation.

- **Wheaton United Soccer**

- Wheaton United began their fall season in August with a total of 707 participants across 50 teams. In 2024, there were 50 teams with 686 participants.
- Wheaton United girls Aspire league hosted 24 games over two weekends at 7 Gables, Wheaton North and Wheaton Warrenville South High Schools. Opposing teams came from Milwaukee, Green Bay, and Michigan with United teams finishing with a 13-7-4 record.

- **In-House Soccer**

- Fall soccer registrations completed with 1,284 participants bringing in \$121,645 in registration fees. In Fall 2024 there were 1,155 participants and \$109,943 collected in registration fees. The season ends October 4.

- **Rams Football**

- Through 5 weeks our tackle football teams have a combined record of 55-43-1. Our girls 7v7 football teams have a combined record of 9-5.
- Rams tackle football registration has 386 participants for the 2025 season. The 2024 season had 354 participants, meaning this year is even larger than last year!
- Flag football registration finished with 342 participants. The 2024 season had 342 participants as well.
- This year the Rams Football program offered a brand-new girls 7v7 football program through the Bill George Youth Football organization. A total of 47 participants signed up forming 3 teams!

- **Cheerleading**

- Rams competitive cheerleading has 193 participants for the 2025 season. For the 2024 Rams competitive cheerleading season there were 198 participants.
- Rams sideline cheer has 97 participants for the 2025 season. Sideline Cheer is a new offering for those who want to experience cheerleading in a fun and supportive environment with friends.

- **Baseball & Softball**

- Fall baseball/softball currently has 156 participants bringing in \$27,610.00 in registration fees. There are also 13 outside community teams participating in our leagues providing additional competition opportunities for our participants. Leagues will wrap up in the middle of October.

- **In-House Volleyball**
 - Fall volleyball is currently at 289 participants compared to 266 participants in 2024. Practices began in late September with games beginning the middle of October.
- **Travel/Feeder Basketball**
 - There will be 29 travel basketball teams totaling 281 participants. In 2024 there were 24 teams and 230 participants. Practices will begin in the middle of October.

- **Fall In-House Basketball – 1 month of registration still to go for this fall season**

	2024	2025
Kindergarten	110	123
1st Boys	139	105
2nd Boys	164	124
3rd Boys	78	91
4th Boys	82	62
5th Boys	59	50
6th Boys	48	21
7th Boys	20	17
8th Boys	20	13
1st Girls	53	60
2nd Girls	64	71
3rd Girls	90	54
4th Girls	39	60
5th Girls	20	16
6th Girls	9	12
7th Girls	7	4
8th Girls	1	4
Total	1,003	887

- **Fall Lacrosse**
 - Fall Lacrosse enrollment has 73 participants signed up. Last fall season there were 73 participants in the program as well.
- **Pickleball**
 - Fall leagues began in September with 129 participants currently registered. 2024 fall leagues had 112 total participants.

- **Athletic Programs**

- Fall Soccer Shots registration is still ongoing with 119 participants currently registered, bringing in \$16,598 in registration fees.
- EVP September volleyball classes had 11 participants registered.
- Tumbling Times gymnastic classes Fall session I started in September with 126 participants, which is a 4% increase from 2024 Fall session I.
- Hot Shots youth athletic classes offer numerous sport opportunities including tennis, hockey, basketball, baseball, soccer, and many more. July/August camps had 211 total participants bringing in \$19,496.40 in registration fees. The first session of fall classes currently has 101 total participants, bringing in \$8,863 in registration fees.
- In collaboration with the recreation department, the athletic department offered a brand new “School’s Out Escape” camp for the District 200 day off on September 26. The camp was a hit with 39 total participants and will be offered for future school days off.

- Central Athletic Complex

YTD Total Usage Hours			
Categories	2024	2025	Change %
Paying Renters	\$1,690.34	\$1,679.56	-0.64%
WPD Programs	\$6,647.37	\$7,531.91	13.31%
Total	\$8,337.71	\$9,211.47	10.48%

YTD Total Revenue			
Categories	2024	2025	Change %
Programs	\$5,169.00	\$10,193.23	97.20%
Batting Cage	\$13,257.47	\$14,732.13	11.12%
Rentals	\$31,821.59	\$35,295.89	10.92%
Total	\$50,248.06	\$60,221.25	19.85%

- Clocktower Commons

YTD through August		
Categories	2024	2025
Mini Golf	\$30,648.82	\$29,117.70
Facility Rentals	\$663.00	\$1,022.00
Concessions	\$992.59	\$681.18
TOTAL	\$32,304.41	\$30,820.88

- Parks Plus Fitness

PPF Membership Numbers*

Month	Oct 2024	Nov 2024	Dec 2024	Jan 2025	Feb 2025	Mar 2025	April 2025	May 2025	June 2025	July 2025	Aug 2025	Sep 2025
Monthly EFT	579	615	659	739	749	742	749	731	733	732	721	710
Student Sale	2	8	59	62	37	47	9	53	93	98	61	22
Annual (No Flex or M/M)	510	522	511	531	514	523	545	550	557	561	559	559
Medicare/Medicaid	885	918	924	853	917	937	958	941	953	966	981	978
Personal Training w/ Membership	79	83	83	89	85	94	94	96	95	86	88	86
Recovery Room	82	89	93	102	97	98	91	92	99	103	106	109
Group Fitness	149	149	145	165	148	143	142	148	148	156	145	142
Sports Performance	X	17	18	17	32	4	4	0	0	0	0	0
TOTAL	2,286	2,402	2,492	2,558	2,579	2,588	2,592	2,611	2,678	2,702	2,660	2,606

*Numbers ran on 9/23/25

- The total amount of paying members PPF currently holds at 2,606
 - 40 members are currently suspended
- The total number of visits currently sits at 6,993 for this month
- Net membership profits from this month totaled \$12,338.00
- Total net profits from this month amount **\$18,974.75** (This includes August insurance-based memberships)
 - \$24.00 from ClassPass
 - \$198.25 from ASHF (Active/Silver & Fit)
 - \$1,740.00 from Healthy Contributions (Renew Active)
 - \$4,674.50 from Tivity (Silver Sneakers)
 - \$6,636.75 Total**

- **Marketing/Promotion**

- PPF held a membership appreciation breakfast on September 27 that included coffee and pastries

- **Programming/Operations**

- PPF/Pickleball collaboration class was held on Monday, September 8
 - Had 13 people signed up
- Summer 2025 Karate
 - 62 participants amounting to \$10,491 in registration fees
- Summer 2025 Tae Kwon Do
 - 20 participants amounting to \$3,840 in registration fees
- Summer 2025 Kendo
 - 11 participants amounting to \$1,751.11 in registration fees
- Summer 2025 Kung Fu
 - 71 participants amounting to \$5,112 in registration fees
- Summer 2025 Tai Chi
 - 28 participants amounting to \$2,016 in registration fees

TO: Mike Benard, Executive Director
FROM: Dan Novak, Director of Arrowhead Operations
Kim Prazak, Assistant Director of Arrowhead Operations
DATE: October 15, 2025
RE: Arrowhead Board Report

Arrowhead Golf Club

- A predominantly warm & dry month of September led to extremely favorable golf conditions. The average high temperature in September was nearly five degrees above the historical average. Total precipitation for the month was two inches below the historical average and top 3 lowest precipitation levels for September this century.
- We hosted 8 large golf outings with shotgun starts. Four of which were reserved all 27-holes. Arrowhead hosted 10 smaller groups ranging from 20-72 players, all of which had some sort of advanced coordination or F&B included.
- We hosted our annual Club Championship on Saturday, September 7. This one-day 27-hole stroke play tournament is open to Arrowhead league members, annual season pass holders, and those who have Arrowhead Golf Club as their home course for their CDGA handicap. The regular division had 19 participants, and the senior division had 15 participants. Tim Countryman won the regular division & Steve Embree took the title of Senior Club Champion.
- The Couples League season wrapped up early in the month which had 83 couples (new record turnout) participating in the 2025 season. The banquet was held on Sunday, September 7th. The Banquet had over 125 attendees and featured our Italian buffet.
- The CDGA Trifecta Series is a season-long tournament series that plays throughout the Chicagoland area and culminates to a championship event held at season's end. Arrowhead has hosted this championship event two years in a row. The men's division had 72 players compete on Thursday, September 18th. The lady's division had 36 players compete on Wednesday, September 17th. Both events had F&B elements included in their package.
- AGC Staff, in coordination with the Marketing & Design Departments, have continued planning and preparing for Arrowhead's centennial year.
- Grounds maintenance projects included: aerated the putting and chipping greens; began prepping for course aeration taking place early October; planted fall vegetation in pots around the terrace and at the wedding sight; mowed native areas throughout the course; applying fall herbicides and fungicides; returned robotic mowers to manufacturer (successful demo!) Pump house station had filter replacement; chemical bid was sent out; end of year reviews underway.
- Building maintenance projects included: Spot cleaning throughout the building; maintenance on building cleaning equipment; replaced banquet cooler coils; hired new part-time help for fall/winter months; cleaned ice machines; implemented new cleaning policies & procedures for kitchen equipment to help prolong the longevity of the units; Part-Time reviews are underway

	2025	2024	2023	2022	2021	5 Yr. Avg.
September Paid Rounds	9,076	9,373	9,286	8,853	9,193	9,156
YTD Paid Rounds	62,927	61,364	59,422	54,382	57,752	59,169

Arrowhead Food and Beverage

- The banquets team held 57 events in September
 - 10 successful golf outings which all had stellar weather and a great time
 - 5 weddings, 4 hosted their ceremonies onsite.
 - We held 8 corporate meetings for local businesses. There have been a lot of inquiries about hosting in-person business meetings again. Both Banquets and the Restaurant benefit from these types of events.
- Reservations have opened for the Murder Mystery Dinner on November 11, Old Hollywood Theme. 30 tickets have sold.
- Staff are getting a head start on the 2026 event calendar. There are 28 weddings scheduled so far.
- A few recent reviews from our guests:

"I wanted to reach out to you both and thank you for hosting our Golf Outing yesterday. We had such positive feedback from golfers, our Board of Directors and attendees at dinner. All the staff couldn't have been more helpful and wonderful to work with."

&

"We just had our wedding ceremony and reception at Arrowhead, and it was fantastic - the staff are incredibly helpful and aid you in all aspects of planning. Also, having a venue that also provides the food (all-in-one wedding venue), which simplifies the entire process. I highly recommend having a wedding at Arrowhead!" -9/6 wedding ceremony/reception."

- Arrowhead Restaurant welcomed 6,915 guests in September.
- September was an eventful month in the restaurant. With the start of the football season, we started a special in the restaurant on Sundays with half priced appetizers. We also rolled out a build your own bloody mary bar. We also had Marc Wiedner, founder and co-owner of American Mary Bloody Mary mix out to sample his product. He also conducted a raffle where bar guests had the opportunity to win American Mary products.
- In September we once again had live music in the bar. This month it was the return of the Juno Taylor Band, playing covers of songs from the 70's and 80's.
- September also signified homecoming season for the area high schools. For three weekends in a row, we welcomed many high school kids into the restaurant before they went off to dance the night away.
- Some recent reviews from OpenTable. Left after guests dine in the restaurant:

"Love the golf course views, wait staff, food, host or hostess. It is a hidden gem and open year -round. We chose shrimp baskets with plenty of delicious shrimp, slaw and fries. I've been there with many different people, and each person loved their chosen dish and experience. It is perfect with clients or friends or family."

&

"We had fried cheese curds as an appetizer; then we had a cup of the Minestrone and the Tomato Bisque soups. Our entrees were the Prime Rib and also the Short Rib w/polenta. To finish things up we had the pineapple upside down cake with ice cream!! Our server Mike C. did a great job. Everything was delicious and we are glad we tried this restaurant."

Marketing, Events & Development Board Report

Over \$10,000 purchase

A payment to Wheaton Rotary AM for 50% of the proceeds from the Superhero Fun Run that took place on Saturday, April 12 is being distributed in the amount of \$11,077.28.

Arrowhead Restaurant, Golf Course and Events.

The new fall/winter menu is in design with a roll out in November. A sneak preview of the new Arrowhead logo will be released in November/December to kick off the facilities 100th anniversary.

Cosley Zoo

Marketing continues for Pumpkin Fest and has begun for Festival of Lights. Staff is reviewing ad packages with local kidlist.com and comcast for end of year and 2026 marketing opportunities.

DuPage County Historical Museum

Eblasts were distributed and featured HOPTober Fest, Night at the Museum, September & October news, and an email to scout groups. Social media content included posts about underground railroad month, Night at the Museum event promotion, the opening of the Cabinet of Curiosities exhibit, Hispanic Heritage month, Throwback Thursday, and more.

Parks Plus Fitness

An email was sent out to members about the Member Appreciation Day event. Marketing materials created include the 3,000 member acknowledgement sign, and winter student sale poster and social.

Email Marketing

E-Blast/Subject	Date	Click to Open Rate	Results
Arrowhead	September 18	4.3%	16 people bought tickets to the murder mystery event within 48 hours
September newsletter	September 1	3.4%	100+ concert tickets purchased 9 Autumn equinox event sign ups
Halloween Newsletter	September 19	2%	4 program registrations
Reindeer Run	September 22	1.5%	18 people registered within 48 hours

Top Social Media for September (Facebook)

- Rathje House new sensory studio and nature lab | September 6 | Views 62,388
- Ray Morrill Community Center announcement | September 26 | Views 14,601
- Toohey Park feedback meeting announcement | September 8 | Views 13,211
- Halloween Happening | September 17 | Views 5,889
- Preschool has started | September 3 | Views 5,514

Top Social Media for September (Instagram)

- Rathje House new sensory studio and nature lab | September 6 | Views 6,679
- Preschool has started | September 3 | Views 2,630
- Open Road at Safety City last call | September 23 | Views 1,715
- First day of fall- LM event | September 22 | Views 1,491

LinkedIn

The Ray Morill Community Center post we shared in September on LinkedIn had 1,990 impressions, 81 reactions

Special Events

Past Events | Concerts

The final weekend of Concerts at Memorial Park were held on September 5 and 6. Friday's concert featured performances by Second Hand News and Petty Union. There was a late change in the lineup as The PettyBreakers had to cancel their performance. Saturday's concert featured performances by Nicki Neal, local performer, and Always, Adele.

1,692 tickets were sold for the concert on September 5 and 431 were sold for September 6, despite the cold snap through the weekend. Tommy's Express Carwash, sponsor, was on-site for the Friday night concert.

Reindeer Run | December 6

The 14th Annual Lions Charities Reindeer Run will return to downtown Wheaton. Participants of this fun and festive 5K will receive a commemorative shirt, antlers, and a finisher medal. Runners and walkers are encouraged to dress up to show off their holiday spirit! \$21,500 in sponsorship has been secured and 214 runners are registered as of October 9.

Development.

Cosley Foundation

Past Event

Cosley Zoo Celebrates You | October 4

We hosted a donor appreciation event at Cosley Zoo to recognize donors and celebrate the completion of the Hale Family Education Pavilion. We had 78 attendees.

Current Event

Pumpkin Event | October 1 – 31

We've secured \$4,550 in sponsorships for the fest and Spooktacular events.

Membership

In September we had a total of 26 renewed memberships and 30 new memberships.

DuPage County Historical Museum Foundation

Past Event

Night at the Museum | October 3

Our annual family-focused Halloween party hosted 68 attendees. Activities included a flashlight scavenger hunt, crafts and snacks and a movie. \$500 in sponsorship was secured.

Membership

In September, we had 16 renewed memberships and 18 new memberships. Membership during September is often driven by the Santa Express Pre-Sale access.

Sensory Garden Playground

Data Base Migration

The Sensory Playground data base has been successfully migrated to Little Green Light from Kindful.

Outreach/Presentations

We were invited to speak to a classroom at Kennedy Jr. Highschool in Naperville on October 7.

TO: Mike Benard, Executive Director
FROM: Steve Hinchee, Superintendent of Planning
Angela Doromal, Assistant to the Director of Parks & Planning
DATE: October 8, 2025
SUBJECT: October Board Report

Administration/Overall Department

- Several staff participated in the strategic planning session to review our mission, vision, and values.
- Picnic Rental Permitting: Forty-Eight reservations were held in September, and seventeen reservations were scheduled for future dates.
- Commemorative Program: Two new commemorative trees and one existing tree were purchased. Installation was completed on two commemorative benches, three trees and two existing trees.
- The Parks Department has taken over the management of Garden Plot rentals and communications. Letters were issued to current renters, notifying them of the garden season's end on October 31st, and requesting the removal of all fencing and equipment in preparation for tilling before the next season.

Purchases between \$10,000 - \$20,000

- Wight & Co. - Graf Field Replace and Dist. Field Study 11,800

Planning

- The Hale Family Education Pavillion at Cosley Zoo is complete.
- The Cosley parking lot expansion is complete with the exception of landscaping along Gary Avenue and new lights for the existing parking lot on the west side of Gary.
- Sealcoating and striping has been completed at the Ray Morrill Community Center, Atten and Seven Gables.
- Work has begun on the Triangle basketball courts.
- Bids were received for the Ray Morrill Community Center building automation project. This will allow for greater control and monitoring of the HVAC systems.
- Quotes to replace portion of the half size lockers at the Ray Morrill Community Center with full size lockers were received.

Facility & Buildings Operations

General Maintenance and Repairs:

- Replaced the main bearing on the XL Spinner at Play 4 All playground.
- Replaced a rusted pipe on the hot water tank at the CAC, which was leaking onto the floor.
- Replaced parking lot light bulbs at the CC.

- Performed monthly playground inspections for September.
- Handled various work orders and urgent requests including table moves, bee nest removal, and plugged toilets.

Electrical and Wiring:

- Tagged all computer and phone lines in the CSI half of the 855 building; ran CAT6 cable where needed to patch into the WPD servers.
- Worked with AIE to establish a telephone landline at the Blanchard building.
- Worked with ADS to retrofit a fire alarm line into the museum fire panel to meet City of Wheaton FAID requirements.
- Addressed electrical outage at Cosley Zoo affecting the welcome monitor, parking lot cameras, and outlet station. Traced the problem to mice damage in the wires and performed a major re-wire, removing unused circuits and timers. Replaced an outdated breaker panel and cleaned up the six electrical boxes, condensing them into one.

New Installations and Upgrades:

- Installed a new mini split compressor at Cosley Zoo's Lynx enclosure to replace a failed unit.
- Set up a portable generator, fuel cell, and portable light towers at Graf Park to power the fields during a ComEd electrical service shutdown caused by the Monroe school expansion and transformer relocation.

Construction and Site Work:

- Framed and poured concrete for a new pit toilet at Lincoln Marsh. The concrete will cure for 7 days before starting to lay the block walls.
- Started trenching at Northside Park for the extension of security cameras throughout the park. Backfilled and seeded the trench after work was completed.

Special Projects:

- Drained, power washed and refilled the Clocktower miniature golf ponds.

Projects/Parks

- Hale barn Project at Colsey Zoo
 - Completed construction on the Colsey Zoo duck pond bridges.
 - Installed a new perimeter duck fence around the bridges and hale barn.
 - Excavated soil and weeded the entire hale barn area.
 - Planted trees, shrubs, and flowers at and around the new Hale Barn.
 - Installed sand, gravel, and soil inside the Duck exhibit.
 - Cleaned up the site to get ready for the dedication on Oct 4th.

- Cleaned up around the new Colsey Zoo Parking lot. Weeded, removed trash, cut down dead trees and organized around the big barn.
- Northside Park clean up. Spent additional trim crew time at Northside to repair gravel paths, cut out and mulch tree rings, trim trees, and prune bushes.
- Work orders for signs and banners. Halloween Happening, athletic parking signs and Lincoln Marsh.
- Fertilized and seeded 7 Gables (winners' cup) soccer fields. These fields are currently closed for establishing turf and strengthening the field conditions.
- Striped athletic fields for the fall sports programs.
- Continued daily trim work. Removed annual flowers in our parks, preparing for the fall season.

Fleet Management/Conservation/Mowing

- The annual inspection of the Parks Department's Tox Alert System has been successfully completed with no issues reported.
- Julian Wisniewski, a full-time staff member, has transitioned from the Projects team to the Fleet division. He is now assisting with daily tasks around the shop, maintaining the office, and supporting fleet operations.
- The new Case Backhoe Loader is now in operation, and staff feedback has been very positive, especially regarding its enhanced features and improved performance.
- The water reels used for field irrigation have undergone thorough service and tuning, ensuring they are ready for daily use.

Mowing Operations

- Mowing continues as scheduled, maintaining a high level of care and attention to all green spaces and parks.
- Mulching kits are set to be installed on all mowers during the first week of October, which will help optimize turf health while reducing grass clippings.

Conservation & Tree Care

- Pruning has started at Northside Park to maintain tree health and safety.
- Dead trees near the ropes course at the Marsh have been removed, with pruning performed on surrounding trees to enhance the area's safety and aesthetic appeal.
- A dying maple tree at Hoffman Park has been safely removed, and pruning was carried out on nearby trees to promote healthy growth.
- Park Services Building Routine pruning of trees and shrubs has been completed with mulch beds replenished to improve soil health and appearance.



TO: Mike Benard, Executive Director
FROM: Vicki Beyer, Director of Recreation
Jamie Martinson, Superintendent of Recreation Programs
RE: Recreation Department Board Report
DATE: October 16, 2025

Recreation Department- General

- MLC Manager and Recreation Manager attended NRPA Conference in Orlando.
- Staff assisted in the Ray Morrill Community Center renaming and dedication gathering on September 6.
- Staff continue to plan and prepare for the annual Halloween Happening event.

Preschool & Camps- Kelly Nielsen

- Wide Horizons first day of preschool was September 2- 3. We welcomed 87 students into our classrooms over the two days!
- Wide Horizons preschool teachers attended continuing education opportunities at the School Readiness Center in Naperville focusing on bringing music into the classrooms.
- *Schools Out Escape*, a new program scheduled on CUSD200 institute and holiday nonattendance days was held in conjunction with the Athletic Department on Friday September 26. Thirty children participated.
- A new free program, Sensory Studio, was held at Rathje Park House with over 15 children and their caregivers in attendance.
- New flex pass options for Kidz Kingdom rolled out in September with great success for easy registration, improved participant tracking, and payment system.

Mary Lubko Center- Megann Panek

- A new Mahjong instructor has joined the team at the MLC- offering drop-in lessons and game playing formats.
- Dr. Rick from 2 Better Health Chiropractic hosted his first education presentation in a series of three on 9/24. The topic was "The Three Pillars of Wellness."
- September Day Trips:
 - Falling for Madison- 18 participants
 - All Aboard!- 33 participants

Lincoln Marsh/Green Team- Terra Johnson, Deb Ditchman

- Lincoln Marsh staff presented 68 outdoor education programs to 961 participants in September.
- Lincoln Marsh Program Assistant and Manager hosted an Autumn Equinox Celebration on September 22 at the Prairie Patch Play area with over 140 people in attendance.
- All 5th grade classes from Whittier Elementary participated in outdoor education programs including canoeing and cooperative games at Northside Park and Team Building at Lincoln Marsh.
- A new free program, Nature Lab, was hosted at Rathje House with over 20 in attendance. The program will provide opportunities for participants to discover, explore, and engage with the natural world inside and out through hands-on experiences.
- Green Team hosted a prairie path clean-up with staff participating for National Public Lands Day.

Cultural Arts & Varied Interest- Chad Shingler

- Fall dance classes started with 163 students compared to 108 in 2024, a 34% increase.
- Children's Fall Playhouse *Lion King JR* tickets are on sale for the November 20-23 performances.
- Staff continue to bring new program offerings to the Recreation Department in winter 2026 including babysitting classes and private guitar classes.

DuPage County Historical Museum- Michelle Podkova

- New exhibit, *Cabinets of Curiosities*, was installed.
- Staff assisted multiple outside agencies on research and consulting projects.
- In conjunction with the MLC, staff are working on a history- themed day trip to support the Museum foundation.
- Staff conducted education opportunities for over 150 people in September through various outreach, field trip and presentation type formats.
- Santa Express pre-sale began in September with much anticipated popularity.
- Work continues on the annual Night at the Museum event in October.
- Work continues on the window repainting of the museum, in addition to future projects of the exterior.

Customer Service, Gracie Aviles & Rebecca Narrajos

- Daily Cash Balancing
- Revised & corrected newly created HH accounts to match our resident and non-resident status.
- Updated front desk opening procedures.

- Finalized changes on the refund form.
- Updated front desk staff schedules.
- Booked Zone and Safety City birthday parties.
- Assisted recreation staff with I-9 paperwork.
- Assisted weekend front desk staff and worked weekend shifts.
- Balanced bank logs (Special Events, Athletics & Exchange) and scanned to Finance Department

Registration/Software- Rick Napier

- Exported winter programs to Marketing Department for Winter Brochure.
- Ran Pass Visit Logs for 2025 pool season to track if Leisureship Program participants met the attendance requirement.
- Ran Household Usage Statistic reports for Superintendent of Recreation to determine how many external rentals were processed at the MLC in 2024 and 2025.
- Created new button and Service Item Code in POS for Candy Land Trail for Halloween Happening and adjusted existing button to reflect single ticket purchase of Carnival Games.
- Created new button and Service Item Code in POS for Heirloom Pumpkin sales for Cosley Zoo.
- Worked with AIE to resolve issue with Access Control doors for PPFC recovery room and Community Center locker rooms.
- September Leisureship Program Update
 - 63 families have been assisted in the current fiscal year.
 - 62 families had been assisted in the previous fiscal year.
 - 1.61% increase in families requesting assistance in 2025 vs. 2024.
- September Refund Summary
 - 486 refunds processed.
 - 415 refunds were processed in the same month previous fiscal year.
 - 17.11% increase in refunds processed.
- Activity Registration Summary for September
 - Total registrations: 2154
 - Fees processed: \$277,653.25
 - Web registration: 1534
 - Web percent: 71.22%
 - Walk-in registration: 620
 - Walk-in percent: 28.78%
 - Resident registration: 1741
 - Non-Resident registration: 413

**Cosley Zoo
Board Report
September 2025**

May Zoo Admissions

- Gary Avenue reconstruction is ongoing. Attendance was down 21% in comparison to last year.

Sept 2025 Attendance Revenue	Sept 2024 Attendance Revenue	Sept 2025 Attendance	Sept 2024 Attendance
\$34,948	\$36,091	7,773	9,449

May Visitor Demographics

Adults	Seniors	Children	Member	Residents	Free
44%	20%	46%	12%	19%	62%

General Fund Raising & Revenue

- The zoo received September donations of \$ \$13,585.85 including a grant from the Domanada foundation and a small grant to enhance Zoo horticulture.
- Chicken feedings continue to be popular.
- The duck pond was inaccessible for most of the month between pavilion construction and rebuilding the bridges around the duck pond path so duck feeding was not offered in September.

Facility Projects

- The Hale Family Education Pavillion is nearly completed. Still in process: Staining a portion of the building, adding the mesh for the duck aviary at the back, adding raised electrical junction boxes and ceiling fans. The surrounding landscape was completed and looks very nice.
- Cosley Zoo staff performed a stream clean-up for the section of stream adopted by the zoo through the Conservation Foundation Adopt-A-Stream program. The program requires two organized clean-ups a year. The zoo offers a public clean-up opportunity in the spring and a staff opportunity in the fall.
- The new Zoo parking lot is complete, including the landscaping. Gary Avenu is still under construction _ there does not appear to be significant progress with regards to the traffic light installation.
- Pumpkins have been ordered for Oktoberfest and will arrive in October
- Christmas trees will be arriving in the third week of November.
- The zoo team is presently reviewing the entire zoo property and processes in preparation to make updates to the zoo application for AZA accreditation inspection and review which will occur in the summer of 2026 (likely in June).

Animal Updates

1. A rehabbed robin was added to the songbird aviary.
2. Two pintail ducks were acquired from the national zoo.

Education

September 2025

Total Programs – September

Type of Program	2024 Number of programs	2024 Number of participants	2025 Number of programs	2025 Number of participants
Outreach	1	120	3	319
Guest Engagement*	118	4251	73	2118
Camps	0	0	0	0
Teen Programs***	2	46	4	35
School programs	30	754	7	133
Scout programs	8	144	6	75
Individual/Family programs**	3	56	4	84
Special Events	0	0	0	0
Rentals	12	485	8	768
Total	174	5856	105	3532

* Formerly Casual Interpretation – name has been changed for this program type to align with current industry terminology.

**Formerly Park District programs – name changed to reflect the audience/type of program more accurately.

***Formerly Jr Zookeeper Club – name changed to include Summer Teen Interpreter program

September

	Number of Programs	Number of Participants
On-site In-person	92	2,425
Off-site In-person	3	319
Virtual	2	20
Total	97	2,764

(On-site includes JZs, Bookworms, Scout, Guest Engagement)

Total Programs – January-September

Type of Program	2024 YTD Number of programs	2024 YTD Number of participants	2025 YTD Number of programs	2025 YTD Number of participants
Outreach	124	3797	110	4014
Guest Engagement	806	34187	637	21636
Camps	7	107	7	91
Teen Programs	63	385	51	400
School programs	197	4999	142	3724
Scout programs	42	614	33	470

Individual/Family programs	34	626	34	617
Special Events	10	2053	6	925
Rentals	82	4864	73	4063
Total	1365	51632	1093	35940

Notes:

- Cosley Zoo has 44 Junior Zookeepers (JZs) for the upcoming program year. This is a combination of new and returning participants. New participants attended one of two orientation sessions offered the Education Department. Returning JZs attended a virtual updates meeting allowing staff to share some changes and additions to the program this year.
- Wheaton College students in psychology class, Learning, are applying what they are covering in class by training chickens at Cosley Zoo. 19 students joined the orientation and on-site training for their chicken training sessions.

Group Related Visitors (not counted through admissions) – September

Group Type	Number of Children	Number of Adults	Total
Self-Guided	131	110	241
Programs	203	104	307
Rentals	--	--	768
Events*	--	--	--

Group Related Visitors – Year to Date

Group Type	Number of Children	Number of Adults	Total
Self-Guided	3,258	980	4,238
Programs	2,163	840	3,003
Rentals	--	--	4,063
Events*	--	--	522

*We do not always have child and adult numbers separated for events/rentals therefore total may not necessarily add up to the number of children and number of adults recorded in the designated columns.