Wheaton Park District

PUBLIC NOTICE

Wheaton Park District Board of Commissioners
SUBCOMITTEE MEETING
Wednesday October 14, 2026
DuPage County Historical Museum
102 E. Wesley Street, Wheaton, IL 60187
5:00 pm

Public Notice Date October 9, 2026

Public notice is hereby given that the Board of Park Commissioners of the Wheaton Park District, DuPage County, Illinois (the "Park Board") will hold a Subcommittee Meeting on Wednesday October 14, 2026, at the DuPage County Historical Museum 102 E. Wesley Street, Wheaton, IL 60187

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

Michael J. Benard
Secretary

The Agenda for the October 14, 2026, Subcommittee Meeting is as Follows:

Subcommittee Meeting of the Wheaton Park District Board of Commissioners
October 14, 2026, 5:00 pm

No Action Will Be Taken at This Meeting – Review & Discussion Only

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 the President.

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.

PRESENTATIONS

DISCUSSION ITEMS

Finance and Administration

1. **Wheaton Park District Board General Practices and Policies –** Review of Policy Manual
2. **Wheaton Park District Finance Policy** – Review of Purchasing Policy
3. **Wheaton United Soccer Club** – Presentation of Program Report
4. **Resolution 2026-05 Estimate of 2026 Tax Levy for the Wheaton Park District -** Review of Estimate of Levy and Reports
5. **General Obligation Limited Tax Park Bonds Series 2026 –** Review of Planning Packet
6. **Wheaton Park District Long Term Capital Asset Replacement Program –** Review of Capital Assets Replacement Schedule
7. **Wheaton Park District 2027 Operating and Capital Budget Proposal** – Review of Budget Proposal Draft for Public Display

8. **Arrowhead Golf Club** – Review of Bid Results for Annual Food Purchases
9. **Travel Basketball Program** – Review of Quotes for Uniforms Purchase
10. **2027 Field of Honor Flag Display** – Review of Intergovernmental Agreement for Grant Funding with DuPage County
11. **Ordinance 2026-11** – Review of an Ordinance Approving the Disposal and Sale of Personal Property Owned by the Wheaton Park District.
12. **TIF Joint Annual Review Board Meeting- October 20, 2026, 9:00a.m.** – Review of TIF reports

Buildings and Grounds

1. **Arrowhead Golf Club Driving Range Project-** Review of Change Order #2
2. **Ray Morrill Community Center Interiors Improvement Project Phase 3** - Review of Quotes for Classroom Window Improvements
3. **Cosley Zoo Burrows to Branches Exhibit Plan** - Review of Proposals for Civil Engineering for Cost Estimating
4. **City of Wheaton Sidewalk Easements** - Review of Easement Agreements for Sunnyside and Northside Park for Sidewalk Installation
5. **2087 Roosevelt Rd, Wheaton, IL** - Review of possible donation of land

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

Wheaton Park District

Wheaton Park District
Board of Commissioners
General Practices & Policies Manual

Mission Statement To enrich the quality of community life through a diversity of healthy leisure pursuits and a heightened appreciation for our natural world.

Vision Statement We, the Wheaton Park District team, commit to service excellence, financial stability, and an enriched quality of life for our stakeholders. We accomplish this through continuous improvement of people and systems while living our values.

Core Values Integrity Fun Adaptability Growth

Kindness Service Commitment

General Practices This General Practices Manual, of the Wheaton Park District Board of Park Commissioners represents an insight into the intent of the members. They are a manifestation of a desire to establish a means of measuring acceptable behavior and protocol that ensures honest and accountable representation. While not possessing the force of the law, the intent of this manual is to provide a guideline for board conduct.

Definitions

1. The Wheaton Park District shall hereinafter be referred to as "the District" or as "The Park District"
2. The Wheaton Park District Board of Commissioners shall hereinafter be referred to as "The Board"
3. The Executive Director shall hereinafter be referred to as "the Director"

Statement of Objectives It shall be the purpose and objective of the district to: provide wholesome and meaningful recreation programs; to preserve, restore and maintain parks and other natural areas; construct, maintain and operate facilities for the recreational, athletic, wellness, social and cultural services to be housed and held for families and individuals in the area served by the District

The District shall, within financial limits set by the Board, obtain, plan, develop, and maintain park and recreation resources to serve the varied recreational interests of the residents of the District. Recreation programs and services shall be planned, developed and operated which, while consistent with the District's financial ability, will provide a broad and varied selection of activities, both active and passive, to adequately service the recreational needs and interests of all ages, sexes and economic levels in the area served by the District. It is the desire of the District through its programs, services and facilities to provide a better quality of life for its residents in a financially sustainable manner.

Responsibilities of the Board The Board functions under the authority of the Illinois Park District Code, Illinois Compiled Statues, Chapter 70, ACT 1205 and within the framework of the laws, court decisions, opinions of the Illinois Attorney General and similar mandates from the state and national levels of government. Board members, collectively and individually, act as representatives of all residents of the District in maintaining and promoting the use of park and recreation activities. Through an evaluation of the available resources and the often-conflicting needs and demands of all interested parties and groups, Board members seek to move toward decisions and actions which best serve the recreational needs of the community as a whole.

The Board shall concern itself primarily with board questions of policy rather than with administrative details. The Board should not be involved in the "day to day" operations of the District. The application of these policies is an administrative task to be performed by the Director and his staff who shall be held responsible for the effective administration and supervision of the entire Park District, including all facilities, services and programs. All such facilities, services and programs shall be operated within the financial guidelines determined by the Board.

In the discharge of duties, Board members act as a Board and not as individuals. The individual Board member has no more authority over park and recreation policies or personnel than any other Board member. He/she has no legal right to speak for the Board unless specifically authorized to do so by the action of the Board. It is improper, ill-advised and unethical for individual Board members to make public pronouncements and/or conjectures about matters not yet decided by official Board action. Board members should respect the Board's commitment to work through its chief executive officer, the Director, by requesting desired information about the facilities, services and programs directly from him/her. Board members should also seek the professional opinion of the Director when asked by a resident to address a particular issue or complaint. Board members who are approached by a District Staff member on a matter of operations or personnel, or who receive concerns or complaints from District Staff, should advise the staff member to contact their immediate supervisor first, the Human Resources Department second, and the Director third to resolve the matter. A Board member should not attempt to resolve the Staff member's issue themselves. A Board member should advise Staff to follow the chain of command and to reference the District's personnel policy manual for additional direction.

Board members will abide by the majority vote and support the actions of the Director, when those actions have received the support of the Board via official voting. However, it is not necessary that all Board votes be unanimous. Finally, having ratified the contents of the General Practices Manual, all members of the Board will act in accordance with the provisions of the document.

Financial Authority The Board shall annually, according to State Statutes, appropriate funds and levy taxes for the various operations of the District in order to provide for its needs. The Board shall annually approve a Budget and Appropriation Ordinance, an Audit and shall, if necessary, hold a "Truth in Taxation" hearing as part of its annual tax levy process and shall adhere to all other legal requirements as may be enacted by the State.

Planning & Gathering Resident Input The Board shall provide for the planning, improvement, financing, construction and maintenance of the property of the District. The Director shall lead the Districts Comprehensive Master and Strategic Planning Process and submit for Board Approval said plans on a recurring five-year basis. The Planning process shall include the formal solicitation of Resident / Taxpayer input using a variety of data gathering tools annually and using statistically valid means at 5 years intervals.

Employment of Chief Executive The Board shall employ a properly educated and trained professional to serve as the chief administrator for the District, to fill the position of Executive Director, and to annually evaluate in written form his/her services. The Board shall review and update the Job Description of the Executive Director every 3 years.

Park District Attorney The Board shall retain the services of a qualified attorney either through an annual retainer or on an as-needed basis for purposes of assisting the Board in conducting its regular business according to the legal requirements of the Park District Code.

Appointment of Board Secretary and Treasurer It is the practice of the District for the Board to annually appoint the Executive Director as Board Secretary and the Finance Director as Board Treasurer.

Reimbursable Expenses Individual members of the Board shall be reimbursed for reasonable expense incurred in attending meetings, conferences or in making trips on official business for the Park District when so authorized by the Board. If Board members are elected or selected for Park and Recreation Association involvement, the district will pay associated expenses if the Association does not.

Employment Practices The Board shall approve and regularly review and amend personal policies as described in the District's Personal Policies Manual.

Policies, Ordinances and Resolutions The Board shall enact policies and approve ordinances and resolutions as necessary to see that the District is effectively, legally and safely administrated.

Outside Interests Each action taken by a Board member in the course of their duties will be motivated by the District's best interests and should, therefore, be free of outside influences and self-interest. Board members shall have no direct or indirect financial interest in any aspect of the District's operations. Board and Staff Members will see to it that the Board is aware of all membership or financial interest in companies or organizations doing business with the District.

Board Committees The Board of Commissioners shall maintain a Finance Subcommittee and a Buildings and Grounds Subcommittee. Subcommittee Chairmen shall be appointed by the President annually. The Board President shall create temporary task forces and appoint members on an as needed basis at his or her discretion. The subcommittees and temporary task forces will make recommendations for Board action when appropriate.

Board Liaisons The Board President may appoint a Board member to serve as a District Liaison to affiliated local groups and organizations at his or her discretion. The role of the liaison is to (when possible) attend the meetings of, and communicate the Board's interests to, the local affiliated group or organization and to keep the Board apprised of the activity of the local affiliated groups or organization. Examples of Organizations to which the President may appoint at liaison are: The Cosley Foundation, the DuPage Historical Museum Foundation, Athletic Leagues Boards of Control, Units of Local Government, Chamber of Commerce, Downtown Wheaton Association, and Service Clubs. Absent the appointment of the specific liaison, it shall be the Director's responsibility to keep the Board informed about the activities and interests of affiliated groups and organizations.

Intergovernmental Cooperative Agreements It shall be the practice of the Board to seek cooperative agreements with other units of government with the intent of providing community public services in the most efficient manner possible and for the general improvement of the quality of life for the Residents. Examples include but are not limited to:

- Land Cash Donation Ordinance with the City of Wheaton
- Park School Joint Agreements for Facility & Land Use with CUSD #200
- Agreement with the City of Wheaton for Permitting, Policing of Park Land and the Enforcement of the Park Use Ordinance
- Agreement for the Operation of the DuPage County Historical Museum with the County of DuPage
- Agreement for the Control and Maintenance of a portion of the "Lucent Acquisition" with the Forest Preserve District of DuPage County

Compliance with State & Federal Laws Relevant to Park District Operations The Board shall, thought its' Director ensure that District Operations are in compliance with state and federal laws relevant to the delivery of services and the legal execution of business operations. The following is a non-exclusive list of those statutes:

- The Open Meetings Act
- The Freedom of Information Act
- Prevailing Wage Act
- The Americans with Disabilities Act
- The Family and Medical Leave Act
- Illinois Human Rights Act
- Communicable Disease Guidelines via OSHA
- The Abused and Neglected Child Reporting Act
- Employer Reporting Requirements Act
- Criminal Background Investigation Act
- Illinois Ethics Act
- Smoke Free Illinois Act
- Toxic Substances Disclosure Act
- Identity Protection Act
- Moveable Soccer Goal Safety Act
- Firearm Concealed Carry Act

- Workplace Transparency Act
- Local Government Efficiency Act

Board Members Development Park District Board members shall have an equal opportunity to attend local, state and national educational conferences and meetings designed to familiarize members with park and recreation issues, governance and legislation, Appropriate educational materials, publications and notices of training or development will be made available to members through the Illinois Association of Park Districts, the National Recreation and Parks Association and other allied service organizations.

Prospective Candidate Information Packet
The Wheaton Park District is committed to promoting public awareness and engagement in local government. The Executive Director, or designee, shall prepare and maintain a prospective candidate information packet that is accurate, up-to-date, and accessible to individuals considering candidacy for the Wheaton Park District Board of Commissioners.

New Board Members Orientation The Director shall provide a newly elected Park Board member with a copy of the Districts' General Practices Manual, the Districts Master and Strategic Plan, the Districts operating budget and most recent financial statements, the Park District Code, the Park Commissioner's Handbook, Park District Financial Procedures, and the minutes of the Park Board meetings for the last six (6) months. Additional materials explaining the powers and duties of the Park District Board and the operations of the Park District can also be provided by the Illinois Association of Park Districts. A New Commissioner Orientation Checklist is used to manage this process. Meeting between the Director and the new member should be arranged by the Director for the purpose of reviewing the material referenced above, answering questions and acquainting the new member with internal operations of the Park District. In addition to the Director and other staff providing specific and factual information, board members should orient the new member to Board beliefs and practices. They should review, as a board, what members, including the new member, should expect of each other. New members will be encouraged to attend workshops conducted by the Illinois Association of Park Districts.

Meeting Attendance While it may not be possible for every Commissioner to attend every Board meeting; a recurrent pattern of missing meetings is not fair to the other Board members or to the taxpayers. Thus, the Board may deem it necessary to share their concern with any Commissioner if that Commissioner regularly fails or neglects to attend regular and special meetings of the Board.

Sexual Harassment Pursuant to Public Act 101-0221, the Workplace Transparency Act, alleged harassment by a commissioner against another elected official can be reported to the Board President. If the Board President is the reporting person or is implicated by the allegation, the report can be made to any other commissioner. Any report under this section must be referred to the district's legal counsel, who must then appoint a qualified independent attorney or consultant to review and investigate the allegations.

Closed Session No Commissioner shall disclose the contents of any discussion, debate, strategy or direction occurring in a properly convened executive or closed session. Any Commissioner disclosing such shall be deemed to have acted in violation of Board rules. Any commissioner who violates Board rules by disclosing the contents of any discussion, debate or direction occurring in a properly convened executive session, may, either upon admission of same, or upon a majority vote of the Board, be subject to discipline, including, but not limited to, verbal reprimand, written reprimand or censure for a defined period of time. Infractions of this Board rule may also result in the Board referring the matter to proper legal authorities for prosecution of charges, including, but not limited to, malfeasance in office and/or official misconduct.

Vacancies A vacancy will occur whenever a member of the Board dies, resigns, becomes under legal disability, ceases to be a legal voter in the District, is convicted of any infamous crime or refuses or neglects to take his or her oath in office. Vacancies shall be filled by advertising directly and in local newspaper of general circulation for applications to fill the vacancy. Of those submitting written applications to the Board, the most qualified, in the Board opinion, will be invited for oral interview with the Board.

Vacancies shall be filled by appointment by a majority of the remaining members of the Board (70 ILCS 1205/2-25). Any person so appointed shall hold his or her office until the next regular election for this office, at which time a member shall be elected to fill the vacancy for the unexpired term, subject to the applicable Illinois Statute.

General Practices Review Review of these General Practices should be completed every other year by the Park Board and Director. Revision shall be by majority vote of the Board.

Board Services The Board of Commissioners performs a valuable and necessary service in providing a sound Park District. The members of the Board provide the service without monetary or other types of compensation.

Quality Employees The Board recognizes that the Park District competes with private, as well as other public, agencies for quality employees. Thus, it is imperative that the Board encourage the Director to maintain, within reasonable financial constraints, a policy of providing a suitable salary and benefits programs for the employees of the District. The Director shall recommend salary ranges for full-time and part-time employees of the District for Board Approval. Salary Ranges should be reviewed and updated every three years.

Meetings Regular Business Meetings, Subcommittee Meetings and Temporary Task Force Meetings are subject to the Open Meeting Act. The board will typically conduct subcommittee meetings on the first Wednesday of each month in preparation for the regular monthly business meeting of the Board on the third Wednesday.

Regular Monthly Meeting The regular meeting of the Board will be held on the third Wednesday of the month at 5:00 p.m. at the City of Wheaton Council Chambers. Should it prove impractical for the Board to meet at this designated time and place, the Board shall determine some other date and/or

place when such meeting shall be held and shall provide notice of that meeting consistent with the Illinois Open Meeting Act. The regular Board meeting should be for discussions on final action only. This makes the Board meetings more efficient and more productive. Concerns of the public that are brought to the Board's attention will be considered at the appropriate time at any given meeting.

Director's Attendance at Meetings of the Board The Director shall be present at all meetings of the Board except when the Director is excused by the presiding officer.

Roberts Rules of Order Robert's Rules of Order will govern in all questions of procedure not otherwise provided herein of meetings of the Board and committees.

Special Meetings Special meetings may be called by the President or any two members of the Board. Notice of such meetings stating the time and place of the meeting and the purpose for which said meeting is called, shall be provided to Board members and the press though the Secretary, or shall be delivered to each member and press at least 48 hours prior to such meeting per the Open Meetings Act.

Fiscal Year and Annual Meeting The fiscal year of the District will commence on the first day of January and end the last day of December each year. The Annual Meeting of the Board will be held the third Wednesday in May and shall include election of the office of President and Vice-President and the appointment of the Secretary, Treasurer and Subcommittee Chairmen of the Board.

President The President shall be the executive officer of the Board it shall be his/her duty to preside at all meeting when present. The President shall call special meeting of the Board on his own motion or upon the request of two or more Commissioners. The president shall cause, though the Executive Director, a notice to be given to all Commissioners of any regular or special meetings of the Board. Subcommittee Chairmen shall be appointed by the President annually. The Board President shall create temporary task forces and appoint members on an as needed basis at his or her discretion. The subcommittees and temporary task forces will make recommendations for Board action when appropriate.

All committees shall keep minutes, and no committee recommendations shall be implemented without approval by the Board. Other committees may be appointed at the discretion of the President. All committees of the Board shall be subjected to the Illinois Open Meetings Act. (5 ILCS 120/1 *et seq.*)

It shall be the duty of the President to see that all policies of the Board are enforced, and all orders of the Board faithfully executed. The President's vote shall be called for on all matters before the Board with the other Commissioners. The President shall also appoint the Director to serve on the Board of Directors for the Western DuPage Special Recreation Association.

The President is a member of the Board and shall have the right to vote upon all questions coming before the Board. It shall be the duty of the President to sign all Ordinances and Resolutions and all such other documents and paper of the Park District which by law require a signature. The President shall be designated as the Board member authorized to act for, speak on behalf of, or make representations, on

behalf of the Board. The President may delegate the authority to speak on behalf of the Board to the Executive Director.

Vice-President The Vice President shall be vested withy the powers to perform the duties of the President in the President's absence or in the event of the President's refusal or inability to act. In the event that both the President and Vice President are absent from the meeting at which a quorum of Commissioners may be present, the Commissioners present shall designate a member or the Secretary to conduct the meeting.

Secretary The secretary shall perform those duties prescribed by statute and as directed by the Board. The Secretary may, in his or discretion delegate those secretarial functions to District Staff, to the extent such delegation is not inconsistent with law.

Treasurer The Treasurer shall perform those duties prescribed by statue and as directed by the Board. The Treasurer may, in his or her discretion, delegate those functions to District Staff, to the extent such delegation is not inconsistent with law.

Commissioners As the corporate authority of the District, the Board governs the District. The Board has the power to control and regulate the District and to make the enforce all necessary ordinances, and rules and regulations for the proper management and conduct of the business of the Board for carrying into effect the objects for which the District was formed, and to adopt rules and procedures to regulate Board action and conduct pertaining to the District. Such powers are subject to the provisions of the statutes of the State of Illinois and ordinance of the District.

Commissioners Powers and Duties Pursuant to 70 ILCS 1205/ 2-10, the Board consists of seven (7) persons who shall be elected to four (4) year terms, and until his or her successor has been duly appointed and qualified. The Board shall perform such duties and have such powers as may be delegated to it by statute. The Board may act only in a properly convened meeting, and no Commissioner shall have the authority to act for or make representations on behalf of the Board or under the title of his or her Board position Board position unless specifically authorized by statue, policy, and procedure or by the direction of the Board. The Board must ratify any act delegated to a Commissioner by the Board.

Commissioner Ethics The Wheaton Park District Ethics Ordinance is provided as an addendum to this document.

Board and Executive Director Relations The Board shall assign and delegate the administration and operation of the District to its Executive Director, who shall also serve as Chief Administrator of the District. The written policies of the Board shall guide the Executive Director in the administration of the District. The relationship of the Board and Executive Director shall be conducted on a level of mutual confidence and respect with each recognizing the role and responsibilities of the other. The Board may delegate those powers and duties it possesses by law to the Executive Director to act on its behalf, unless such conduct is specifically authorized by statute to be performed or conducted by the Board.

Written Communication Written communication to the Board from the Public may be submitted to the Executive Director/ Secretary, or the President, at any time Such communications shall be brought to the attention of the Commissioners of the Board at their next meeting and will be acknowledged in the minutes as having been received. A copy of all written communications made on behalf of the Board shall be provided to each Commissioner.

Minutes The board may appoint a Recording Secretary to assist the Secretary with the taking, preparation and keeping of the minutes. The Recording Secretary shall be under the direction and control of the Secretary and, at the Secretary's discretion may keep, or cause to be kept, a true and correct copy of all transactions of the Board in regular and special meetings, open or closed, and committee meetings. The minutes shall include the date, time and place of the meeting; the members of the Board as either present or absent; a summary of discussion on all matters proposed, deliberated, or decided; and a record of any votes taken, including the Commissioner making the motion, the second and the results of the voting.

The minutes of the proceedings of the Board at a regular or special meeting shall be prepared in draft form and copies shall be mailed or delivered to all Commissioners along with the notice of the next regular business meeting. The minutes of the preceding meeting, with any changes made by a motion properly made and carried or as directed by the President without objection shall be approved by the Board and signed by the Secretary at the next business meeting. The official minutes of the Board shall be kept in the District's Administrative Offices and shall be made available to citizens for inspection during regular business hours within (7) days of approval.

The board Shall keep a verbatim recording of all closed sessions for at least eighteen (18) months, in addition to written closed session minutes. The Board shall periodically, but no less than semi-annually, meet to review minutes of all closed sessions. At such meetings a determination shall be made, and reported in open session that the need for confidentially still exists as to all or part of those minutes or that the minutes or portion thereof no longer require confidential treatment and are available for public inspection. (5ILCS 120/2.06; 5 ILCS 140/3)

Rules of Order

A. **Rule 1. Preparation of the Agenda** The Director, with the concurrence of the presiding officer, is responsible for the preparation of the agenda for all Board meetings including workshops and committee meetings. To the extent possible, a Board packet for the regular Board meeting including the meeting agenda, the monthly bills to be approved and paid, an up-to-date statement of all the income and expenditure listed by fund, as well as a Treasurer's Report showing the financial condition of the District, and all monthly staff reports will be provided to all Commissioners no less than five days prior to meeting. The Agenda will be as Follows:

   Call to Order
   Presentations
   Community Input

Consent Agenda
Unfinished Business
New Business
Staff Reports
Board Member Input/ Discussion
Closed Session (if needed)
Adjournment

B. **Rule 2. Presiding Officer** The President shall preserve order and decorum, may speak to points of order subject to an appeal by any two (2) members. The President may speak upon any question and otherwise fully participate in the deliberations of the Board without having to vacate the chair, unless required to do so by a conflict of interests. The President shall be able to vote on matters the same as the other Commissioner.

C. **Rule 3. Quorum** A majority of the duly elected, or appointed, Commissioners will constitute a quorum. However, if no quorum is present for a Regular Monthly Board Meeting, the Commissioners attending must adjourn the meeting.

D. **Rule 4. Voting** They ayes and nays shall be taken on ordinances, resolutions, and other matters as required by law. All ayes and nays taken shall be recorded in the meeting's minutes. A concurrence of a majority of all commissioners present at a meeting shall be necessary for the passage of any such propositions unless otherwise provided by the law. The roll shall be called in rotating order (with the Board President voting last); such that the voting order is different for successive roll calls. The Secretary shall also record initiation and seconding of the motions and maintain these records. These records, except for the minutes and roll call of legally executed Executive Sessions shall be available for public inspection.

E. **Rule 5. Questions before the Board** Every question before the Board shall be distinctly stated by the President before it is open for debate. A motion shall be reduced to writing before a vote if so requested by any Commissioner. Commissioners discussing a question shall address the President and no Commissioner shall be deemed to have the floor until recognized by the President. If any question under consideration contains several distinct propositions, the Board may, by a majority of the Commissioners present, divide such questions.

F. **Rule 6. Ordinance and Resolutions** If required by law, an ordinance or resolution, as well as amendments thereto, shall be reduced to writing before action shall be taken on them. The title of all such ordinances and resolutions shall be read aloud before a vote is taken, except when the Commissioner presents request that it be read in its entirety.

G. **Rule 7. Addressing 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.

A portion of every regular Board meeting shall be provided for public comment. The person wishing to speak shall sign in advance or raise his or her hand in signal to the President. The speaker must be designated and authorized to speak by the President. Each speaker must state his or her name and address and shall limit his or her public participation to a period of three (3) minutes or less so that all persons shall have an adequate opportunity to make their statement to the Board. A maximum of one (1) hour will be spent on public comment.

The President may, at their discretion, extend the time allocated to any speaker as well as the maximum time spent on public comment, taking into account the nature and significance of the topic, as well as the number of speakers present.

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.

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 actions 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.

H. **Rule 9. Robert's Rules of Order** The most current edition of Robert's Rules of Order shall govern, as appropriate, matters not covered by law and these rules.

I. **Rule 10. Repeal and Amendment** These Rules of Order and General Practices may be amended or repealed by majority vote of the Commissioners present. A vote on a motion to amend or repeal shall be taken at the next regular meeting following the meeting at which the motion is made.

Initial Adoption November 3, 2010
Reviewed and Amended October 18, 2017
Reviewed and Amended January 15, 2020
Reviewed and Amended June 21, 2023
Reviewed and Amended September 24, 2025

Ayes: 6 Absent: 1

ORDINANCE NO. 2009-2

WHEATON PARK DISTRICT
ETHICS ORDINANCE

BE IT ORDAINED by the Board of Park Commissioners of the Wheaton Park District, DuPage County, as follows:

Section 1 Definitions

1. The term "business" shall include the actual business entity to which a Wheaton Park District contract is to be awarded as well as any of the business's principals, their immediate families and any other legal entities in which those principals have a controlling interest or otherwise have control over the disbursement of funds.

2. The term "Committee" means an Ethics Committee created by the Board of Park Commissioners of the Wheaton Park District pursuant to this Ordinance.

3. The term "compensated time" means any time worked by or credited to an employee that counts toward any minimum work time requirement imposed as a condition of employment with the Wheaton Park District, but does not include any designated Wheaton Park District holidays or any period when the employee is on a leave of absence.

4. The term "compensatory time off" means authorized time off earned by or awarded to an employee to compensate in whole or in part for time worked in excess of the minimum work time required of that employee as a condition of employment with the Wheaton Park District.

5. The term "contribution" has the same meaning as that term is defined in Section 9-1.4 of the Election Code.

6. The term "employee" means all full-time, part-time and contractual employees of the Wheaton Park District or any appointee.

7. The term "gift" means any gratuity, discount, entertainment, hospitality, loan, forbearance or other tangible or intangible item having monetary value, including, but not limited to, cash, food and drink and honoraria for speaking engagements related to or attributable to government employment or the official position of an employee or officer.

8. The term "leave of absence" means any period during which an employee does not receive (i) compensation for Wheaton Park District employment, (ii) service credit towards Wheaton Park District pension benefits, and (iii) health insurance benefits paid for by the Wheaton Park District.

9. The term "market value" means the price that the gift would bring for assets of like type, quality and quantity in the local market at the time of acquisition.

10. The term "nominal value" means a gift to any one employee worth less than One Hundred Dollars ($100.00) as an annual aggregate from a particular donor.

11. The term "officer" means all officials, whether elected or appointed, including but not limited to the Board of Park Commissioners, the Executive Director, the Secretary and the Treasurer.

12. The term "political" means any activity in support of or in connection with any campaign for elective office or any political organization, but does not include activities (i) relating to the support or opposition of any executive, legislative or administrative action (as those terms are defined in Section 2 of the Lobbyist Registration Act), (ii) relating to collective bargaining, or (iii) that are otherwise in furtherance of the person's official Wheaton Park District duties.

13. The term "political organization" means a party, committee, association, fund or other organization (whether or not incorporated) that is required to file a statement of organization with the State Board of Elections or a county Executive Director under Section 9-3 of the Election Code, but only with regard to those activities that require filing with the State Board of Elections or a county Executive Director.

14. The term "prohibited political activity" means:

    a. preparing for, organizing or participating in any political meeting, political rally, political demonstration or other political event;

    b. soliciting contributions, including but not limited to, the purchase of, selling, distributing or receiving payment for tickets for any political fundraiser, political meeting or other political event;

    c. soliciting, planning the solicitation of, or preparing any document or report regarding any thing of value intended as a campaign contribution;

    d. planning, conducting or participating in a public opinion poll in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question;

    e. surveying or gathering information from potential or actual voters in an election to determine probable vote outcome in connection with a campaign for elective office or on behalf of a political organization for political purposes or for or against any referendum question;

    f. assisting at the polls on election day on behalf of any political organization or candidate for elective office or for or against any referendum question;

    g. soliciting votes on behalf of a candidate for elective office or a political organization or for or against any referendum question or helping in an effort to get voters to the polls;

h. initiating for circulation, preparing, circulating, reviewing or filing any petition on behalf of a candidate for elective office or for or against any referendum question;

i. making contributions on behalf of any candidate for elective office in that capacity or in connection with a campaign for elective office;

j. preparing or reviewing responses to candidate questionnaires in connection with a campaign for elective office or on behalf of a political organization for political purposes;

k. distributing, preparing for distribution or mailing campaign literature, campaign signs, or other campaign material on behalf of any candidate for elective office or for or against any referendum question;

l. campaigning for any elective office or for or against any referendum question;

m. managing or working on a campaign for elective office or for or against any referendum question;

n. serving as a delegate, alternate, or proxy to a political party convention; and

o. participating in any recount or challenge to the outcome of any election.

15. The term "prohibited source" includes any person or entity who:

a. is seeking official action from (i) the officer or (ii) in the case of an employee, by the employee or by the officer or other employee directing the employee;

b. does business or seeks to do business (i) with the officer or (ii) in the case of an employee, with the employee or with the officer or other employee directing the employee;

c. conducts activities regulated by (i) the officer or (ii) in the case of an employee, by the employee or by the officer or other employee directing the employee;

d. has interests that may be substantially affected by the performance or non-performance of the official duties of the officer or employee; or

e. is registered or required to be registered with the Secretary of State under the Lobbyist Registration Act, 25 ILCS 170/1 *et seq.*, except that an entity not otherwise a prohibited source does not become a prohibited source merely because a registered lobbyist is one of its members or serves on its board of directors.

16. The term "retaliatory action" means the reprimand, discharge, suspension, demotion, or denial of promotion or transfer of any employee in the terms and conditions of

employment, and that is taken in retaliation for an employee's involvement in protected activity.

17. The term "Board of Park Commissioners" means the Board of Park Commissioners of the Wheaton Park District.

18. The term "ultimate jurisdictional authority" means the following: for all employees, the Executive Director.

Section 2 Prohibited Political Activities

1. Officers and employees shall not intentionally perform any prohibited political activity during any compensated time (other than vacation, personal or compensatory time off). Officers and employees shall not intentionally misappropriate any Wheaton Park District property or resources by engaging in any prohibited political activity for the benefit of any campaign for elective office of any political organization.

2. At no time shall any officer or employee intentionally misappropriate the services of any employee by requiring that employee to perform any political activity (i) as part of that employee's Wheaton Park District duties, (ii) as a condition of employment, or (iii) during any time off that is compensated by the Wheaton Park District (such as vacation, personal or compensatory time off).

3. An employee shall not be required at any time to participate in any prohibited political activity in consideration for that employee being awarded any additional compensation or employee benefit, in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise.

4. An employee shall not be awarded any additional compensation or employee benefit, in the form of a salary adjustment, bonus, compensatory time off, continued employment or otherwise, in consideration for the employee's participation in any prohibited political activity.

5. Nothing in this Section prohibits activities that are otherwise appropriate for an employee to engage in as part of his or her official employment duties or activities that are undertaken by an employee on a voluntary basis as permitted by law.

6. No person either (i) in a position that is subject to recognized merit principles of public employment or (ii) in a position the salary for which is paid in whole or in part by federal funds and that is subject to the Federal Standards for a Merit System of Personnel Administration applicable to grant-in-aid programs, shall be denied or deprived of employment or tenure solely because he or she is a member or an officer of a political committee, of a political party, or of a political organization or club.

Section 3 Prohibited Offer or Promise

An officer or employee may not promise anything of value related to the Wheaton Park District, including but not limited to positions with the Wheaton Park District, promotions or salary increases, in consideration for a contribution to a political committee, political party or other entity that has as one of its purposes the financial support of a candidate for elective office.

Nothing in this Section prevents the making or accepting of voluntary contributions otherwise in accordance with law.

Section 4 Contributions on Wheaton Park District Property

No Park Commissioner, employee or candidate for the office of Park Commissioner, or any person required to be registered under the Lobbyist Registration Act, or any officer, employee or agent of any political organization shall intentionally solicit or accept any political campaign contribution on Wheaton Park District property, except as provided in this Section. For purposes of this Section, "Wheaton Park District property" means any building or portion thereof owned or operated exclusively by the Wheaton Park District. "Wheaton Park District property" does not, however, include any portion of a building that is rented or leased from the Wheaton Park District by a private person or entity.

An inadvertent solicitation or acceptance of a contribution is not a violation of this Section so long as reasonable and timely action is taken to return the contribution to its source.

The provisions of this Section do not apply to the residences of Park Commissioners or employees of the Wheaton Park District, except that no fundraising events shall be held at residences owned by the Wheaton Park District or paid for, in whole or in part, with Wheaton Park District funds. The provisions of this Section also do not apply to solicitations by any person required to be registered under the Lobbyist Registration Act, or any officer, employee or agent of any political organization at the DuPage County Historical Museum, the Arrowhead Golf Club or the Leisure Center, provided that such individual or organization is using the facility pursuant to a permit or license issued by the Park District and has paid the required fee for such use.

L regul..y

Section 5 Gift Ban

Except as otherwise provided in this Ordinance, no officer or employee shall intentionally solicit or accept any gift from any prohibited source or in violation of any federal or state statute, rule, regulation or Wheaton Park District Ordinance. This ban applies to and includes spouses and immediate family living with the officer or employee. No prohibited source shall intentionally offer or make a gift that violates this Section.

Section 6 Exceptions

The restrictions in Section 5 of this Ordinance and in Section 10-10 of the State Officials and Employees Ethics Act, shall not apply to the following:

1. Opportunities, benefits, and services that are available on the same conditions as for the general public.

2. Anything for which the officer or employee pays the market value.

3. Any (i) contribution as defined in Article 9 of the Election Code, 10 ILCS 5/9-1 *et seq.*, that is lawfully made under that Act or under this Ordinance or (ii) activities associated with a fundraising event in support of a political organization or candidate.

4. Travel expenses for a meeting to discuss Wheaton Park District business.

5. A gift from a relative, meaning those people related to the individual as father, mother, son, daughter, brother, sister, uncle, aunt, great uncle, great aunt, first cousin, nephew, niece, husband, wife, grandfather, grandmother, grandson, granddaughter, father-in-law, mother-in-law, son-in-law, daughter-in-law, brother-in-law, sister-in-law, stepfather, stepmother, stepson, stepdaughter, stepbrother, stepsister, half brother, half sister, and including the father, mother, grandfather or grandmother of the individual's spouse and the individual's fiancé or fiancée.

6. Anything provided by an individual on the basis of a personal friendship, unless the officer or employee has reason to believe that, under the circumstances, the gift was provided due to the official position or employment of the recipient rather than due to the personal friendship.

   In determining whether a gift has been provided on the basis of a personal friendship, the officer or employee shall consider the circumstances under which the gift was offered, such as:

   a. the history of the relationship between the individual giving the gift and the recipient of the gift, including any previous exchange of gifts between those individuals;

   b. whether to the actual knowledge of the officer or employee the individual who gave the gift personally paid for the gift or sought a tax deduction or business reimbursement for the gift; and

   c. whether to the actual knowledge of the officer or employee the individual who gave the gift also at the same time gave the same or similar gift to other officers or employees.

7. Intra-governmental and inter-governmental gifts. For the purpose of this Ordinance, "intra-governmental gift" means any gift given to an officer or employee of the Wheaton Park District from another officer or employee of the Wheaton Park District; and "inter-governmental gift" means any gift given to an officer or employee of the Wheaton Park District from any member, officer, or employee of any other governmental entity.

8. Food or refreshments not exceeding $75 per person in value on a single calendar day; provided that the food or refreshments are (i) consumed on the premises from which they

were purchased or prepared or (ii) catered. For the purpose of this Section, "catered" means food or refreshments that are purchased ready to eat and delivered by any means.

9. Food, lodging, refreshments, transportation and other benefits resulting from the outside business or employment activities (or outside activities not connected to the duties of the officer or employee as an officeholder or employee) of the officer or employee, or the spouse of the officer or employee, if the benefits have not been offered or enhanced because of the official position or employment of the officer or employee and are customarily provided to others in similar circumstances.

10. Educational materials and missions, including meetings with government officials, either foreign or domestic, intended to educate public officials on matters of public policy to which the officer or employee may be invited to participate alone or with other federal, state or local public officials and community leaders.

11. Bequests, inheritances and other transfers at death.

12. Any item or items from any one prohibited source during any calendar year having a cumulative total value of less than $100.

Each of the exceptions listed in this Section is mutually exclusive and independent of one another.

Section 7 Disposition of Gifts

The recipient of a gift that is given in violation of this Ordinance does not violate this Ordinance if the officer or employee promptly takes reasonable action to return the item to its source or give the item or an amount equal to its value to an appropriate charity that is exempt from income taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as now or hereafter amended, renumbered, or succeeded.

Section 8 Protected Activity

An officer or employee shall not take any retaliatory action against an employee because the employee does any of the following:

1. discloses or threatens to disclose to a Board of Park Commissioners or to a public body an activity, policy or practice of any officer or other employee that the employee reasonably believes is in violation of a law, rule, regulation or ordinance;

2. provides information to or testifies before any public body conducting an investigation, hearing or inquiry into any violation of a law, rule, regulation or ordinance by any officer or other employee; and

3. assists or participates in a proceeding to enforce the provisions of this Ordinance.

Section 9 Posting

The Wheaton Park District and its officers shall conspicuously display notices of employee protection under this Ordinance.

Section 10 Ethics Committee

1. When a complaint is received, the President shall create a special Ethics Committee to conduct proceedings relating solely to that complaint.

2. In the event that the complaint is directed at the President, the Vice President of the Wheaton Park District Board of Park Commissioners shall create a special Ethics Committee to conduct proceedings relating solely to that complaint.

3. The Committee shall be composed of three (3) members of the Board of Park Commissioners.

4. The Committee shall meet as often as necessary to perform its duties.

5. Upon a final resolution of the complaint, the Committee shall be disbanded.

Section 11 Staff

The Committee shall utilize existing staff, as necessary, and may contract for services that cannot be satisfactorily performed by the staff.

Section 12 Powers and Duties

The Committee shall have the following powers and duties:

1. To promulgate procedures and rules governing the performance of its duties and the exercise of its powers.

2. To investigate, conduct research, conduct closed hearings and deliberations, issue recommendations and impose a penalty or fine.

3. To receive information from the public pertaining to its investigations and to require additional information and documents from persons who may have violated this Ordinance.

4. To subpoena witnesses and compel the production of books and papers pertinent to an investigation authorized by this Ordinance.

5. To request that the Attorney General provide legal advice without charge.

The powers and duties of the Committee are limited to matters clearly within the purview of this Ordinance.

Section 13 Complaint Procedure

1. Complaints alleging a violation of this Ordinance shall be filed with the Executive Director of the Wheaton Park District. In the event the complaint is directed at the Executive Director, then the complaint shall be filed with the Board of Park

Commissioners. Such complaints shall be written and shall contain the complainant's address.

2. Upon receipt of a written complaint by the Executive Director, the Executive Director shall forward same to the Board of Park Commissioners, who shall then appoint an Ethics Committee within a reasonable time period. In the event the complaint is directed at the Board of Park Commissioners, the Executive Director shall then appoint an Ethics Committee within a reasonable time period.

3. Within seven (7) business days after the creation of the Ethics Committee, the Committee shall send by certified mail, return receipt requested, a notice to the respondent that a complaint has been filed against him or her and a copy of the complaint. The Committee shall send by certified mail, return receipt requested, a confirmation of the receipt of the complaint to the complainant within seven (7) business days after the creation of the Committee. The notices to the respondent and the complainant shall also advise them of the date, time and place of the meeting on the sufficiency of the complaint and probable cause.

4. Upon at least twenty-four (24) hours' public notice of the session, the Committee shall meet in closed session to review the sufficiency of the complaint and, if the complaint is deemed to sufficiently allege a violation of this Ordinance, to determine if there is probable cause to proceed based on evidence presented by the complainant. The Committee shall issue notice to the complainant and the respondent of the Committee's ruling on the sufficiency of the complaint and, if necessary, on probable cause within fourteen (14) business days after the closed session meeting. If the complaint is deemed to sufficiently allege a violation of this Ordinance and there is a determination of probable cause, then the Committee's notice to the parties shall include a hearing date scheduled within four (4) weeks after the closed session meeting. If the complaint is deemed not to sufficiently allege a violation, or if there is no determination of probable cause, then the Committee shall send by certified mail, return receipt requested, a notice to the parties of the decision to dismiss the complaint and that notice shall be made public.

5. On the scheduled date and upon at least twenty-four (24) hours' public notice of the meeting, the Committee shall conduct a closed meeting on the complaint and allow both parties the opportunity to present testimony and evidence.

6. Within eight (8) weeks after the creation of the Committee, the Committee shall (i) dismiss the complaint or (ii) issue a preliminary recommendation to the alleged violator and to the violator's ultimate jurisdictional authority or impose a fine upon the violator, or both. The particular findings in the instant case, the preliminary recommendation and any fine shall be made public.

7. Within seven (7) business days after the issuance of the preliminary recommendation or imposition of a fine, or both, the respondent may file a written demand for a public hearing on the complaint. The filing of the demand shall stay the enforcement of the preliminary recommendation or fine. Within two (2) weeks after receiving the demand, the Committee shall conduct a public hearing on the complaint after at least twenty-four

(24) hours' public notice of the hearing and allow both parties the opportunity to present testimony and evidence. Within five (5) business days, the Committee shall publicly issue a final recommendation to the alleged violator and to the violator's ultimate jurisdictional authority or impose a fine upon the violator, or both.

8. If a complaint is filed during the sixty (60) days preceding the date of any election at which the respondent is a candidate, the Committee shall render its decision as required under subsection (5) within fourteen (14) days after the Committee is created, and during the fourteen (14) days preceding that election, the Committee shall render such decision before the date of that election, if possible.

9. The Committee may levy a fine of up to $5,000 against any person who knowingly files a frivolous complaint alleging a violation of this Ordinance.

10. A complaint alleging the violation of this Ordinance must be filed within one (1) year after the alleged violation.

Section 14 Enforcement

1. The Committee may recommend to a person's ultimate jurisdictional authority disciplinary action against the person it determines to be in violation of this Ordinance. The recommendation may prescribe the following courses of action:

   a. reprimand;

   b. to cease and desist the offensive action;

   c. a return or refund of money or other items, or an amount of restitution for services received in violation of this Ordinance;

   d. dismissal, removal from office, impeachment or expulsion; and

   e. donation to a charity of an amount equal to the gift.

2. The Committee may impose a fine of up to $5,000 per violation to be deposited into the General Revenue Fund.

3. The ultimate jurisdictional authority of a person who violates an ethics provision may take disciplinary action against the person as recommended by the Committee or as it deems appropriate, to the extent it is constitutionally permissible for the ultimate jurisdictional authority to take that action. The ultimate jurisdictional authority shall make its action, or determination to take no action, available to the public.

4. If after a hearing the Committee finds no violation of this Ordinance, the Committee shall dismiss the complaint.

Section 15 Penalty

1. An individual who intentionally violates Section 2 or 3 of this Ordinance is guilty of a Class A misdemeanor.

2. An individual who intentionally violates Section 4 or 5 of this Ordinance is guilty of a business offense and is subject to a fine of at least $1,001 and up to $5,000.

Section 16 Review

The Committee's decision to dismiss a complaint or its recommendation is not a final administrative decision, but its imposition of a fine is a final administrative decision subject to judicial review under the Administrative Review Law of the Code of Civil Procedure.

Section 17 Severance

1. It is hereby declared to be the intention of the Wheaton Park District that the several provisions of this Ordinance are severable.

2. If any court of competent jurisdiction shall adjudge any provisions, or part thereof, of the State Officials and Employees Ethics Act to be invalid, the corresponding provisions, or part thereof, of this Ordinance shall also be deemed null and void without any further action of the Board. Such judgment shall not affect any other provision or part thereof of this Ordinance declared invalid which are not declared to be invalid in said judgment.

3. If any court of competent jurisdiction shall adjudge any provision, or part thereof, of this Ordinance to be invalid, such judgment shall not affect any other provision, or part thereof, of this Ordinance declared invalid which are not declared to be invalid in said judgment.

4. If any court of competent jurisdiction shall adjudge invalid the application of any provision, or part thereof, of this Ordinance to a particular person, such judgment shall not affect the application of said provision, or part thereof, to any other person not specifically included in said judgment.

Section 18 Effective Date

This Ordinance shall be effective upon approval by the Wheaton Park District Board of Trustees.

Enacted this 15 day of July, 2009.

Wheaton Park District Board of Park Commissioners

President

ATTEST:

Secretary

PURCHASING THRESHOLDS

WHEATON PARK DISTRICT | PURCHASING POLICY QUICK REFERENCE

BEFORE PURCHASE: Confirm budget | Obtain approvals | Complete PO | Attach required quotes

APPROVALS FOR BUDGETED PURCHASES

AMOUNT	APPROVAL REQUIRED
Under $1,000	Purchaser
$1,000–$4,999	Purchaser + Department Head*
$5,000–$19,999	Purchaser + Department Head + Finance Director + Executive Director
$20,000 or more	Board approval before purchase, unless an exception applies
Legal bid limit or more	Competitive bid + public notice + Board approval, unless exempt

If the Department Head is unavailable, the designee or Finance Director may approve.

3 QUOTES Required for budgeted purchases over $10,000. Attach written quotes to the electronic PO.	**LOCAL PREFERENCE** Up to $10,000: 5% | $10,001 to below bid limit: 3%
UNBUDGETED Department Head approval required, regardless of amount.	**SPECIAL PURCHASES** Emergency $20,000+ below bid limit: Executive Director may authorize. Sole source: Finance Director approval.

FINAL CHECK

- Purchase Card transactions follow the same thresholds.
- Changes or substitutions require an approved change order.
- Invoices and approved support are due to Finance by noon Wednesday for the following Wednesday check run.
- Invoices only; statements are not accepted for payment.

WHEATON PARK DISTRICT

Purchasing Policy

Bullet-Point Reference Guide

Purpose: Ensure District purchases are fair, equitable, fiscally responsible, and compliant with Park District Code, Sec. 8-1c.

1. General Purchasing Requirements

- Purchases may be made only by authorized District personnel.
- Employees must follow either Purchase Order Procedures or Purchase Card Procedures when procuring goods or services.
- All purchases must serve the District's best interests.
- When prices are equal, the District will endeavor to purchase from local vendors and merchants.
- Budgeted purchases greater than $10,000 require written price quotes from at least three vendors or merchants.
- Purchasing decisions should obtain the most competitive price without compromising quality.
- Electronic copies of all written quotes must be attached to the electronic purchase order.
- Asset disposals must follow the District's Disposal Policy.

2. Qualified Local Businesses

- The District will procure goods and services from qualified local businesses to the greatest extent permitted by state statute.

Qualification criteria

- Located within District boundaries.
- Employs year-round staff at the business location within the District.
- Current on all payments owed to the District.
- Has adequately qualified and trained staff to service the quoted or bid item.

Local preference process

- If a qualified local business is within the applicable percentage of the lowest responsible quote, the District will provide written notice and allow 10 days for the local business to confirm in writing that it will match the lowest price.
- If confirmation is not received within 10 days, the local quote remains as originally submitted.
- If more than one qualified local business is eligible, only the qualified local business with the lowest local quote receives the opportunity to match.
- For aggregate quotes, each price component must be reduced by the same percentage used to match the lowest responsible quote.

Amount of Quote	Local Preference Provision
Up to $10,000	5%
$10,001 to less than the legal bid limit	3%

- The Board may reject any or all quotes and award the purchase to another business by a two-thirds vote of the Board members then holding office.

3. Vendor Information Reporting

- Because the District is a taxing district with an aggregate property tax levy greater than $5,000,000, it will make a good-faith effort to collect and electronically publish vendor and subcontractor status information.
- Information collected includes whether a vendor or subcontractor is minority-owned, women-owned, veteran-owned, or a small business, and whether that status is certified by the State of Illinois.
- The information will be posted annually with the Treasurer's Report on the District website's Transparency Portal.

4. Green Vendors and Products

- Employees should give preference to environmentally safe and sensitive products, consistent with the District's Environmental Policy.
- Preference should also be given to vendors demonstrating sustainable business practices and efforts to minimize their carbon footprint.
- Environmental requirements may be included in quote or bid specifications or applied through preferential pricing.
- Green preferential pricing may not exceed 1% of the lowest responsible quote or bid from a respondent without demonstrated environmentally safe products or practices.
- Recognized environmental labels, including U.S. Environmental Protection Agency ecolabels, may be used to evaluate products and services.

5. Purchases Covered and Exceptions

- Purchasing guidelines and approvals apply to repairs, services, supplies, and capital items procured for District purposes.
- Exceptions include:
  - Utilities, bonds, and insurance premiums.
  - Certain professional services, including attorneys, architects, and engineers.
  - Computer hardware and software.
  - Monthly service agreements, which must obtain new quotes at least every two years.
  - Payroll and certain payroll-related expenditures, including payroll taxes.
  - Telecommunications and interconnect equipment, software, and services.
  - Purchases through state contracts or purchasing consortiums permitted by state statute.

6. Purchase Order Procedures

- Unless a Purchase Card is used, a purchase order must be created in the purchase order module of the District's financial software.
- The purchase order information must meet Finance Department requirements.
- The purchase order and required approvals must be completed before the purchase is made.
- Acceptable substitutions require a change order to the original purchase order.
- Purchase orders must be created for specific items and purposes; unauthorized additional items or material cost increases are not allowed.
- Any required change order must follow the same approval process as the original purchase order.

7. Purchase Card Procedures

- Authorized personnel may receive a corporate credit card with Department Head approval.
- Purchase Card transactions remain subject to all purchasing guidelines and authorization thresholds.

- Personal purchases, cash advances, and alcohol are prohibited.
- The Department Head determines individual transaction limits and overall card limits.
- Temporary transaction or credit-limit increases may be approved for an authorized, budgeted purchase.
- Temporary increases require Department Head approval and may also require Finance Director and Executive Director approval based on the purchase amount.
- The District uses an online management tool for approval, processing, and coding; activity is imported into the District's financial software.

8. Purchase Authorization Amounts

Budgeted Purchase Amount	Required Approval
Less than $1,000	Purchaser.
$1,000 to less than $5,000	Purchaser and Department Head. If unavailable, the Department Head's designee or Finance Director may authorize.
$5,000 to less than $20,000	Purchaser, Department Head, Finance Director, and Executive Director.
$20,000 or greater	Board approval before purchase, except exempt contracts not adapted to competitive bidding. Limited timing and emergency exceptions apply.
At or above legal bid limit	Competitive bidding, public notice, and Board approval for the staff-recommended bid, except exempt contracts.

- Department Heads are responsible for ensuring employees are appropriately trained and supervised.
- For a budgeted purchase of $20,000 or more but below the legal bid limit, the Executive Director may permit payment before Board approval for time convenience; approval must then be obtained at the next Board meeting.
- Temporary approval authority may be delegated during an absence, within the delegator's existing authority level, and must be documented with beginning and ending dates.
- The recommended documentation is an email to the Finance Department; Finance retains a PDF for the annual audit and may delete it after the audit is complete.
- Any unbudgeted purchase, regardless of amount, requires Department Head approval. The purchaser is responsible for knowing whether the item is budgeted.
- Products purchased for resale in District gift shops do not require Board approval.

9. Emergency and Sole-Source Purchases

Emergency purchases

- For an emergency expenditure of $20,000 or more but below the legal bid limit, the Executive Director may authorize the purchase.
- The Executive Director must individually advise the Board of Commissioners and make every reasonable effort to contact each commissioner within five business days.
- The purchase must be presented for approval at the next scheduled Board meeting.
- Emergency procurement may occur without competitive sealed bidding or prior notice when necessary to address threats to public health or safety, protect District property, avoid serious disruption of critical services, protect substantial revenue collection, or maintain the integrity of District records.

Sole-source purchases

- When a vendor is the only provider, the department must obtain sole-source designation approval from the Finance Director before making the purchase.

10. Payment of Invoices

- The monthly Checks Approval Document will be presented at the regular Board meeting with a recommendation for acceptance.
- For weekly check processing, invoices, authorized purchase orders, and supporting documentation are due to Finance by noon Wednesday for the following Wednesday's check run.
- Purchase orders must contain all approvals required by the Purchase Authorization Amounts section before payment can be processed.
- Payment is made only from invoices or digital images of invoices, not from statements.
- Payments are processed through the District's ERP software and a third-party payment processor.
- Manual checks require the discretion and approval of the Director of Finance.
- Checks use electronic signatures of the Executive Director and Finance Director.
- Invoices will be paid in accordance with the Illinois Prompt Payment Act.

A. The Park District Purchasing Policy establishes the guidelines under which all purchases are made. It is the intent of this policy that the Park District conducts business fairly and equitably while remaining fiscally responsible to its taxpayers. This policy is governed by the Park District Code, Sec 8-1c.

B. All purchases are to be made by authorized Park District personnel under the guidelines established in this policy and are required to follow Purchase Order Procedures or Purchase Card Procedures when procuring goods or services on behalf of the District.

C. All items purchased will be in the best interest of the Park District. The District will endeavor to purchase from local vendors and merchants when prices are equal (see also section D Qualified Local Businesses below for more on this).
    1. For budgeted purchases greater than $10,000, written price quotes must be obtained from at least three vendors or merchants.
    2. The purchasing decision should take advantage of the most competitive price without compromising the quality of the product or service.
    3. An electronic copy of all written price quotes must be attached to the electronic purchase order when the purchase order is prepared.
    4. Any assets being disposed of must follow the District's Disposal Policy.

D. Qualified Local Businesses
    1. To the extent not prohibited by state statute, it shall be the policy of the District to procure goods and services from qualified local businesses to the greatest extent possible. In order to be considered a qualified local business, a business must meet each of the following criteria:

        a. Business must be located within limits of the District.
        b. Employs year round staff located at the business within the District.
        c. Is current with all payments to the District.
        d. Has adequately qualified/trained staff to service the bid item.

    2. If the lowest responsible quote is not from a qualified local business and if a qualified local business has submitted a quote which is within the applicable percentage (as hereinafter set forth) of the lowest responsible quote for an item, the qualified local business shall be given written notice by the District to that effect and shall, within ten (10) days from the date of such notice, provide written confirmation to the District that it will match the price of the business that provided the lowest responsible quote. Should a qualified local business fail to provide such confirmation within the time allowed its quote shall be considered as originally submitted.

    3. When more than one qualified local business is within the applicable percentage of the lowest responsible quote, only the qualified local business submitting the lowest local quote shall be given the opportunity to match the lowest responsible quote. It shall, where the quote is an aggregate of separate price components, reduce the price of each subcomponent of its aggregate bid by the same percentage that was used to match the quote of the business with the lowest responsible quote.

4. The applicable percentage is set forth on the table below:

Amount of Quote	Preference Provision
Up to $10,000	5%
$10,001 or equal to but less than the legal bid limit	3%

5. The District may reject any and all quotes and award the purchase to someone other than the lowest responsible business or a qualified local business who matches the lowest responsible bid upon a two-thirds (2/3) vote of the District Park Board members then holding office.

E. Vendor Information Reporting

1. In accordance with the Property Tax Code (Public Act 102-0265 / 35 ILCS 200/18-50.2), and as a taxing district with an aggregate property tax levy of more than $5,000,000, the District will make a good faith effort to collect and electronically publish data from all vendors or subcontractors doing business with the District as to whether the vendor or subcontractor is a minority-owned, women-owned, or veteran-owned business or whether the vendor or subcontractor is a small business. Additionally, the vendor will be asked if their status is certified by the state of Illinois.

2. The District will post the collected information annually with the Treasurer's Report. This document is located on the District's website under the Transparency Portal.

F. "Green" Vendors and Products

1. Consistent with the District's Environmental Policy which recommends the purchase and use of environmentally safe and sensitive products, District employees shall give preferential treatment to such products.
2. District employees shall also give preference to vendors who have demonstrated a commitment to minimizing their carbon footprint and engaging in sustainable business practices.
3. Preference can be demonstrated by including requirements in the quote or bid specifications or in the form of preferential pricing. Said preferential pricing shall not exceed 1% of the lowest responsible quote or bid from another respondent who has not demonstrated their inclusion of environmentally safe and sensitive products. If a vendor has earned the right to use certain labels, employees can use that to evaluate that a product/service has been produced or provided in an environmentally safe and sensitive manner. The US Environmental Protection Agency has developed a number of ecolabels that can help purchasers identify green products and services. More information about these labels can be found at the link below where you can click on each of the labels shown in the snip below the link. (You have to go to the URL to click on the various labels, the snip below does not have hyperlinks.) https://www.epa.gov/greenerproducts/institutional-purchasers-greener-products-and-services

G. Purchase guidelines shall be followed and approved for all repairs, services, supplies, and capital items procured for Park District purposes. Exceptions include utilities, bonds, insurance premiums; certain contractual services (i.e. individuals possessing professional skills such as attorneys, architects and engineers), computer hardware and software, monthly service agreements which must obtain new quotes at least every two years, payroll and some payroll related expenditures, such as payroll taxes and utility services including telecommunications and interconnect equipment, software and services. Also, any purchases made using the state contracts or any purchasing consortium as permitted by applicable state statute.

H. Unless the Purchase Card is used for payment, applicable Purchase Order Procedures are:
   1. A purchase order shall be created in the purchase order module of the district's financial software. The information to be included will be as directed by the Finance Department and may change from time to time. This process and subsequent approval **must** be completed **prior** to any purchase.
   2. In the event that an item is substituted for the item on the purchase order and provided that said substitutions is determined to be acceptable by the District, the department making the purchase shall do a change order to the original purchase order in the purchase order module of the district's financial software.
   3. Purchase orders shall be created for specific items and purposes. No additional items will be authorized, nor will charges be authorized which will significantly increase the cost of the purchase. In the event a change is required, a change order will be made to the original purchase order in the purchase order module of the district's financial software and it will go through the same approval process as the original purchase order.

I. Purchase Card Procedures:
   1. To facilitate the purchasing process, authorized Park District personnel may be issued a corporate credit card upon the approval of the appropriate Department Head. Any purchases made under the Purchase Card Program are subject to the purchasing guidelines and approval authorization amounts set forth in this policy. Personal purchases, cash advances, and alcohol are not allowed to be charged to the District's expense.
   2. Individual transaction limits and overall card limits are determined by the appropriate Department Head. All purchases and subsequent approvals are subject to the same dollar thresholds established in Section I-Purchase Authorization Amounts, of this policy.

3. An employee's transaction limit and or credit limit may be temporarily extended to allow them to complete an approved budgeted purchase beyond their regular spending limits. These temporary extensions must be approved by the Department Head and potentially the Finance Director and Executive Director based upon the purchase authorization amounts outlined in Section H of this policy.
4. The District will employ an online management tool to coordinate the approval, processing, and coding of Purchase Card Transactions. All activity will be imported and posted to the District's financial software.

J. Purchase Authorization Amounts:
   1. Although any employee of the District may make budgeted purchases, the Department Head is responsible for ensuring that any employee in his/her department is appropriately trained and adequately supervised to ensure that no inappropriate purchases are made. The specific dollar limits of employees' purchasing authority are outlined below.
   2. For budgeted purchases less than $1,000, only the purchaser's approval is required.
   3. For budgeted purchases between $1,000 and less than $5,000, the purchaser and the Department Head's approval are required. In instances where the Department Head is unable to approve, their designee (see #5 below) or the Finance Director may also authorize the purchase.
   4. For budgeted purchases equal to $5,000.00 but less than $20,000, the Executive Director (as well as the purchaser, the Department Head and the Finance Director) must approve the purchase. For any purchases equal to $20,000 or greater, board approval, excluding contracts not adapted to award by competitive bidding which are exempt from this requirement, must be obtained prior to the purchase. In the event it is deemed appropriate for time convenience by the Executive Director, budgeted purchases equal to $20,000 or greater, but less than the legal bid limit may be paid for prior to obtaining board approval, with board approval obtained at the next board meeting. Bids must be taken for any purchases with a value equal to or greater than the legal bid limit amount established by Sec 8-1c of the Park District Code, this excludes contracts not adapted to award by competitive bidding which are exempt from this requirement, public notice provided and board approval obtained for staff recommended bid. These procedures are described in the Bidding Policy.
   5. From time to time, staff may be absent from their office during a time when a purchase order or purchase card transaction need approval. To facilitate the smooth operation of the District's business, any employee with approval authority as outlined above may designate another employee to have temporary signature authority in their absence. This authority is limited to the levels specified above and must be documented. The recommended method of documenting is to send an email from the employee who is designating the temporary signature authority to the Finance Department, it may also be sent to all users. This designation should indicate the beginning and ending dates of the designation of the temporary signature authority. Finance Department staff will retain a PDF copy of this email in a folder in the finance drive for the auditors review in the annual external audit. Once the audit is complete, that year's temporary signature authority files may be deleted.

6. A purchase for any item or service which has not been budgeted, no matter what the amount, requires the approval of the Department Head. It is the responsibility of the purchaser to know if an item is included in the budget.
7. Products purchased for resale in the District's gift shops do not require board approval.
8. Emergency purchases are sometimes required. If an emergency occurs and the Executive Director determines that an expenditure that is equal to $20,000 or greater, but less than the legal bid limit, is needed, this policy permits the Executive Director of the District to authorize such a purchase and directs that the Executive Director shall individually contact the Board of Commissioners to advise them of same. Executive Director shall make every reasonable effort to contact each commissioner within five business days. Further, such a purchase shall be presented for approval at the next scheduled meeting of the Board of Park Commissioners. The District may make emergency procurements without competitive sealed bidding or prior notice when there exists a threat to public health or public safety, or when immediate expenditure is necessary for repairs to District property in order to protect against further loss of or damage to District property, to prevent or minimize serious disruption in critical District services that affect health, safety, or collection of substantial District revenues, or to ensure the integrity of District records. (See ILCS 500/20-30).
9. Sole source purchases are sometimes required as the vendor is the only provider. For this to be permitted, the department must submit this request for sole source designation to the Finance Director for approval, prior to making the purchase.

K. Payment of Invoices:

1. On a monthly basis at the regular Board Meeting, the Checks Approval Document detailing all checks processed during the monthly period will be presented to the Board of Commissioners with a recommendation for acceptance.
2. For weekly checks, the invoices, authorized Purchase Orders and supporting documentation must be submitted to the Finance Department by noon on Wednesday for processing on the following Wednesday's check run.
3. Purchase Orders must have the appropriate authorization per the Purchase Authorization Amounts section of this Purchasing Policy in order for payment to be processed.
4. Payment will be made only from invoices or digital images of invoices not from statements.
5. Payments are processed using both the District's ERP software and a third-party payment processor. Manual checks will be issued at the discretion and approval of the Director of Finance. Check registers and invoice processing reports are generated.
6. The checks are signed electronically with the signatures of the Executive Director and the Finance Director.
7. Invoices will be paid in accordance with the Illinois Prompt Payment Act.

TRAVEL ATHLETICS PROGRAM REVIEW

Wheaton Park District

Structure, participation, financials, participant feedback and oversight across WPD travel sports.

WHEATON UNITED
626
Travel Soccer

TRAVEL BASKETBALL
325
Vipers • Thunder • WN • WWS

WARRIORS
196
Travel Baseball

WILDCATS / BOBCATS
57
Travel Softball

Purpose and scope

Presentation objectives

- Understand how WPD travel sports are structured and where operating approaches differ.
- Compare participation, coaching, fees, expenses and current budget outcomes on a consistent basis.
- Use Wheaton United survey feedback to identify strengths and areas where families want more consistency.

Programs in scope

Wheaton United - Travel Soccer

Travel Basketball - Vipers / Thunder / WN / WWS

Warriors - Travel Baseball

Wildcats / Bobcats - Travel Softball

Wheaton United: mission, history and evolution

Mission

Wheaton United Soccer Club is dedicated to developing well-rounded soccer players both on and off the field within a community-based, competitive and enjoyable environment. The mission is to prepare players to reach the next level by emphasizing complete player development - fostering sportsmanship, teamwork, leadership and continuous individual growth.

History / merger

Fall 2022

Kopion FC, Wheaton Wings SC and the Wheaton Park District joined forces to create one Wheaton United Soccer Club serving Wheaton and surrounding communities.

Purpose

Build a stronger, more comprehensive club positioned to serve players from beginning levels through high school years. Focus on the needs of each player, while encouraging sportsmanship, teamwork, and character. Set the example of integrity, honesty, perseverance, discipline, responsibility, and the love of the game.

Program goals

- Develop players: physically, mentally and socially
- Foster respect: among players, coaches and parents
- Make it engaging: educational and fun
- Compete appropriately: at the highest suitable level
- Provide pro training: led by experienced coaches
- Build leaders: help players mature as individuals

Club values

Integrity | Commitment | Respect | Teamwork | Growth Mindset | Community

Coaching philosophy

- Develop players of skill and character through determination, discipline and a consistent pursuit of excellence.
- Build development around technical ability, tactical understanding, game insight, personality and speed.
- Emphasize honesty, perseverance, responsibility and respect on and off the field.

Wheaton United: current program snapshot

626	50	26	31	80% / 20%
PLAYERS	TEAMS	HEAD COACHES	ASSISTANT COACHES	RESIDENT / NR

Season structure

FALL	WINTER	SPRING
Aug-Oct	Nov-Mar	Apr-Jun

Typical program volume

PRACTICES	LEAGUE GAMES	TOURNAMENTS
2-3 / week	8-10 / season	2 / year
on average	on average	on average

Player fee	**$2,000-$2,650** depending on level
Non-resident fee	10% above resident fee

Participation

Participation by season

Season	Players
2026-2027	626
2025-2026	681
2024-2025	652
2023-2024	650
2022-2023	509

Wheaton United: staffing and operating structure

United Soccer roles

Each position is an independent contractor of the Wheaton Park District

Director	Day-to-day operations, communication, coaching staff guidance and short- and long-term club growth.
Associate Director	Program support and summer camp organization.
Technical Director	Technical support, player pathway, coach education and guidance.
GA Director	Oversight of GA program, teams and schedules.
Administrative Director (2)	League/tournament registration, player and coach documents, and game scheduling.
Tryout Coordinator	Implements tryouts, including dates, schedules and coach coordination.
Player Development Director	Development pathway, implementation support and coach support.
College Recruitment Coordinator	Guidance for players and families in the recruitment process.
Video Analysis	Game video review and feedback for coaches and players.
Videographer	Club photography/video for social media and website.
Social Media / Website	Website and social media strategy to raise club profile.
Head Coach (26)	Leads the team by planning practices, developing players, managing games, promoting teamwork and sportsmanship
Assistant Coach (31)	Supports the head coach by helping lead practices, develop players, manage games, and promote teamwork and sportsmanship

Wheaton Park District staff

- Set and monitor the annual Wheaton United budget.
- Monitor United team tournament and league registrations.
- Process contractual purchases: leagues, tournaments, referees, trainers and other vendors.
- Administer contracts for coaches, administrative staff and third-party vendors.
- Enter payments for coaches and administrative staff.
- Secure trainers for games.
- Set spring and fall field maps.
- Coordinate field rest and restoration plans with Parks and United.
- Acquire winter space.
- Survey participants and families.
- Order supplies as needed: tents, corner flags, benches, etc.
- Set payment plans and collect participant fees.
- Manage WPD Wheaton United website and social media aspects.
- Collaborate with the United Director to provide a positive program experience.

Athletics Department organizational chart

Adam Lewandowski

Director of Athletic Programs & Facilities

Department-wide planning, outdoor field rentals and Athletics personnel management

Cody Nelson

Superintendent of Athletic Programs & Facilities

Administration of athletic programming • In-house / travel basketball • Basketball camps • Adult basketball

Alex DiSerio

Superintendent of Athletic Programs & Facilities

Administration of athletic facilities • Fitness • Martial arts • Youth sports performance

Darrell Houston

Athletic Manager

Rams tackle & flag football • Wheaton Cheer Association • Football / cheer camps • Gymnastics • Hot Shots • Lacrosse

Troy Clements

Athletic Manager

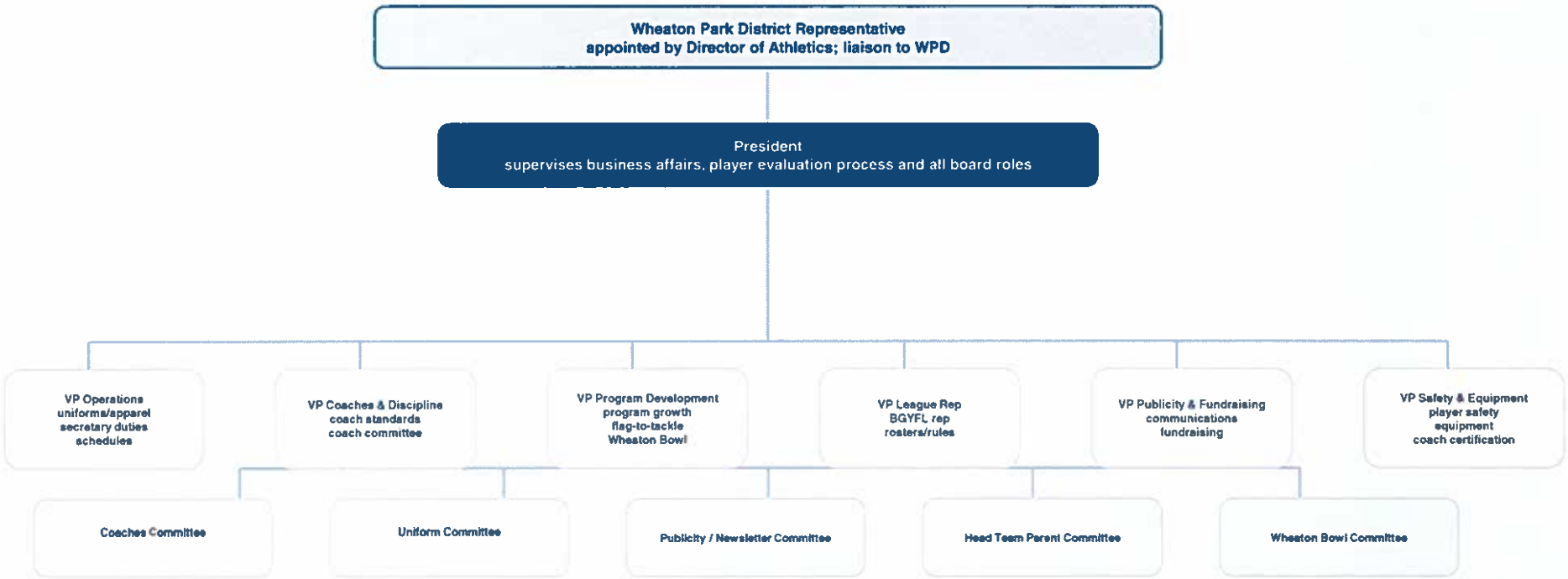
Baseball / softball leagues • Warriors travel baseball • Wildcats/Bobcats travel softball • Men's softball • BBSB Camps • Volleyball • Wrestling

Rory Conroy

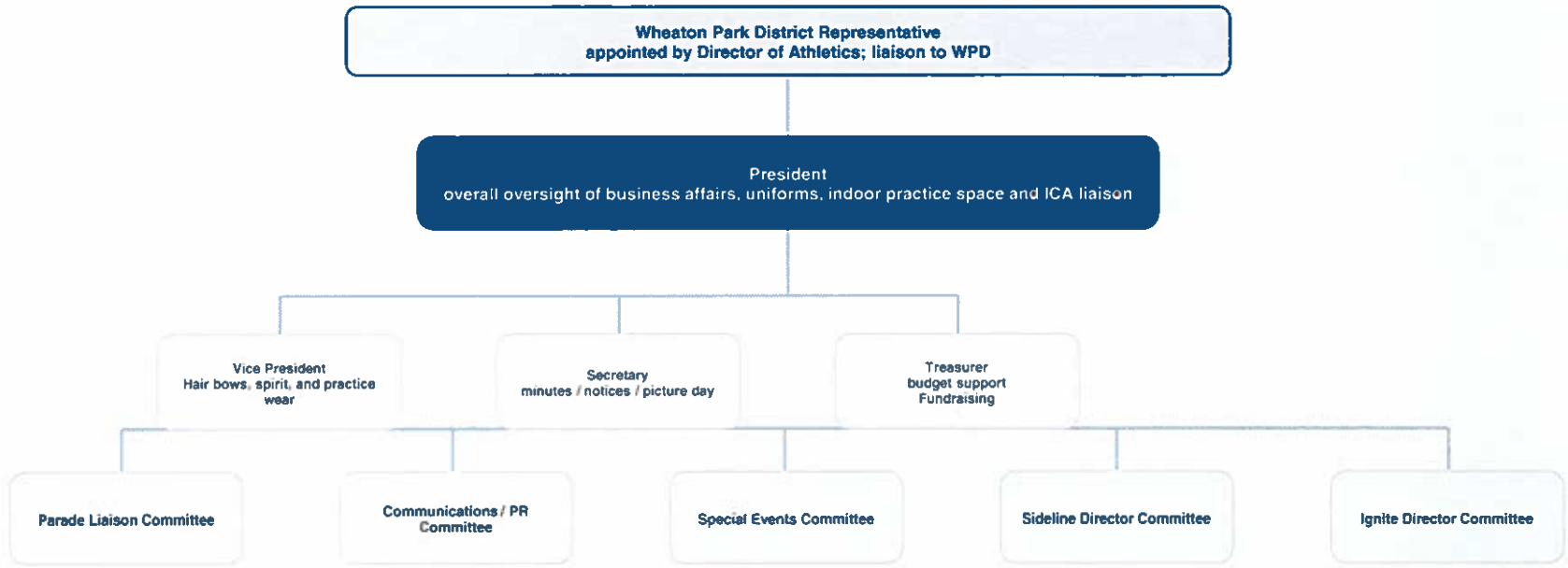
Athletic Manager

In-house soccer • Wheaton United • Soccer classes / camps • Franklin cross country • Camp Sports & Sorts • Nerf Camp • Pickleball • CAC / parties / ice rinks • Let's Play Camps

Program org chart: Rams Football Volunteer Board



Program org chart: Wheaton Cheer Association Volunteer Board



Program org chart: Baseball / Softball Volunteer Board

Travel athletics at a glance

Program	Participants	Coaching	Administrative	Registration	Season
Wheaton United Travel Soccer	626	Paid coaches	Paid contractors + Park District staff	$2,000-$2,650	Fall • Winter • Spring
Travel Basketball Vipers • Thunder • WN • WWS	325	Volunteer coaches + paid contractors (1x team training weekly)	Park District staff	$660	October - March
Travel Baseball Warriors	196	Volunteer coaches	Volunteer board & Park District Staff	$350 + team fund	Fall • Winter • Spring
Travel Softball Wildcats / Bobcats	57	Volunteer coaches	Volunteer board & Park District Staff	$350 + team fund	Fall • Winter • Spring

How the four travel programs compare

Detail	United Soccer	Baseball	Softball	Basketball
Season	Fall / Winter / Spring	Fall / Winter / Spring	Fall / Winter / Spring	October - March
Practices	2-3 / week avg.	2 / week avg.	2 / week avg.	2 / week
League games	8-10 each season avg.	16 spring avg.	-	19 avg.
Tournaments	2 avg.	3 avg.	5 avg.	2 avg.
Coaching	Paid coaches	Volunteer	Volunteer	Volunteer + paid contractors (1x team training weekly)
Registration	$2,000-$2,650	$350	$350	$660
Non-resident	10% more	25% more	25% more	25% more
Other family / program fees	Uniform direct purchase	Team fund $250/player + uniform direct purchase	Team fund $330/player + uniform direct purchase	Tryout fee: $10/player

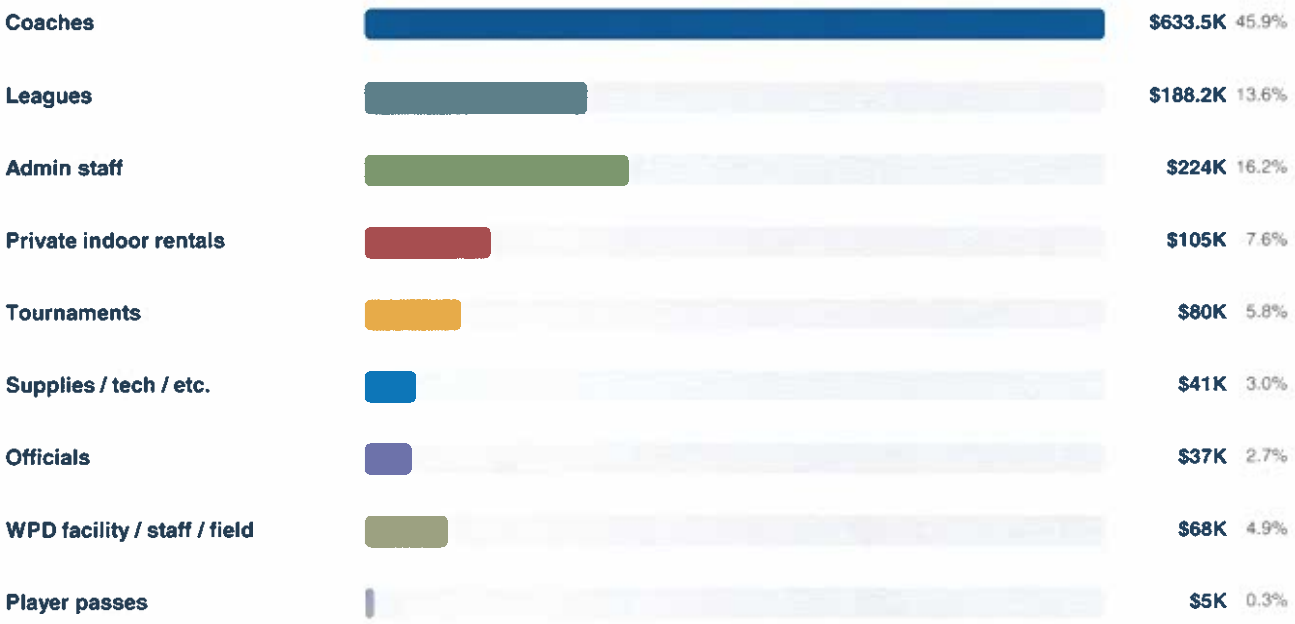
Financial comparison: different scale, similar margins

Program	Revenue	Expenses	Net	Net %
United Soccer	**$1.550M**	$1.381M	**$168.4K**	**10.9%**
Travel Basketball	**$222.2K**	$196.8K	$25.3K	11.4%
Travel Baseball	**$122.4K**	$111.5K	$10.9K	8.9%
Travel Softball	**$40.8K**	$36.9K	$3.9K	9.6%

All four current 2026-2027 budget projections show modeled net margins in a relatively narrow 8.9%-11.4% range.

Field maintenance (United, BBSB), FT staff allocation (United, Basketball), CAC/CC use (United, Basketball) are not paid directly from the travel budget. These expenses are included in the above to provide a full cost report.

Wheaton United: Where the 2026-2027 $1.381M cost is projected to be spent



Private Indoor Rentals

$105K

Indoor rentals specifically identified as non-WPD / private rentals

WPD Facility, Staff, and Fields

$68K

CAC use $28K + field maintenance $20K + FT staff allocation $20K

Glen Ellyn & Elk Grove comparison: financial and program detail

Type	Line item	Wheaton Budget – March 2026	Wheaton Budget – Sept 2026	Glen Ellyn	Elk Grove
Revenue	**Player Registrations**	**$1,573,650**	**$1,550,000**	**$1,296,900**	**$356,737**
Expenses	Coaches	$558,500	$633,500	$644,349	$141,801
	Leagues	$230,940	$188,200	$145,200	$57,545
	Tournaments	$103,000	$80,000	$88,200	$68,050
	Admin Staff	$224,000	$224,000	$75,000	$34,915
	Private Indoor Rentals (non-WPD/non-GEPD)	$110,000	$105,415	$20,000	$8,000
	Referees	$45,000	$37,000	$45,000	$12,760
	Player Passes	$5,000	$4,500	$0	$0
	Field Maintenance Costs	$20,000	$20,000	$4,062	$6,000
	WPD / GEPD Full-Time Staff Allocation	$20,000	$20,000	$2,500	$6,000
	CAC / GEPD Facility Use	$28,000	$28,000	$138,125	$0
	Supplies / Team Websites / Veo / Portable Restrooms / etc.	$61,000	$41,000	$6,000	$13,260
	Other *	-	-	$64,845	$6,346
Total	**Total Expenses**	**$1,405,440**	**$1,381,615**	**$1,233,282**	**$354,677**
Net	**Net**	**$168,210**	**$168,385**	**$63,618**	**$2,060**

other registration charge and marketing cost charge

Program detail comparison

Teams
Wheaton: 50
Glen Ellyn: 48
Elk Grove: 16+

Players
Wheaton: 626
Glen Ellyn: 564 projected
Elk Grove: 230

Head coaches
Wheaton: 26
Glen Ellyn: 14
Elk Grove: 7

Assistant coaches
Wheaton: 31
Glen Ellyn: 0
Elk Grove: 0

Resident / NR
Wheaton: 500 / 126
Glen Ellyn: 454 / 110
Elk Grove: 155 / 75

Fee / participant
Wheaton: $2,000–$2,650
Glen Ellyn: $1,800–$2,650
Elk Grove: $850–$1,750

Non-resident fee
Wheaton: +10%
Glen Ellyn: None
Elk Grove: +$50

Uniform cost
Wheaton: $350
Glen Ellyn: $290
Elk Grove: $240

Practices
Wheaton: 2–3/week avg.
Glen Ellyn: 2–3/week
Elk Grove: 2/week avg.

Tournaments
Wheaton: 1 fall + 1 spring avg & 8-10 league games per season
Glen Ellyn: 1–2 + Fall Classic & 8 league games per season
Elk Grove: 2 fall + 2 spring avg & 8 league games per season

Athletic & Recreation vendors over $19,999.99

Board memo summary

- Independent contractors provide specialized instruction, athletic training, officiating and facility space.
- Memo identifies vendors paid over $19,999.99 in 2025 or expected to exceed that level in 2026.
- Program fees and charges cover the cost of the services.

United Soccer contractors 2026

Board memo list / 2026-2027 budgeted amounts

Contractor	2026/2027 Coaching	2026/2027 Admin	Admin Position / Notes
Nathan Atkinson	$40,000	$70,000	Director
Chris Whaley	$58,000	$30,000	GA & Technical Director
Rudy Keller	$25,000	$25,000	Associate Director
John Gosling	$43,500	—	
Joel Kline	$42,500	—	
Justin Sheppard	—	$5,000	Tryout Coordinator
Joshua Bacheller	$15,500	—	
Melisa Oker	—	$22,000	Admin Director
Janet Cleary Allman	—	$22,000	Admin Director
Justin Potts	$14,000	$12,000	Social Media / Website
Joe Cali	$18,000	—	
Samir Rahmouni	$10,000	—	
Daniel Rychenkov	$48,000	—	
Teresa McCoyd	—	—	*No longer contractor*
Maria Selvaggio	$6,000	$12,000	Player Development Director
Unla Hussaini	$45,000	—	
Elias McCloud	$24,500	$10,000	Video Analysis

Other United-specific vendors

Zone250 • Naperville Yard • TOCA Naperville • Village Green Baptist Church • YSSL • IWSL • NISL • Chicagoland Indoor Soccer • AAN Services • BZR Assigning • Total Body Wellness & Performance • Chad Swieca – Soccer Speed LLC

Wheaton United 2026-2027 staffing salary detail

Head Coaches

Name	#	Salary
Nathan Atkinson	3	$35,000
Chris Whaley	4	$58,000
Rudy Keller	2	$25,000
Maria Selvaggio	1	$6,000
John Gosling	3	$43,500
Dan Rychenkov	3	$38,000
Unla Husseini	3	$35,000
Joel Kline	4	$37,500
Joan Bacheller	1	$10,500
Bill Baker	2	$21,000
Kate Roe	2	$21,000
Elias McCloud	3	$21,000
Brian Tatnall	1	$10,500
Matt Fields	1	$6,000
Best Emena	2	$12,000
Samir Rahmouni	2	$10,000
Sumani Husseni	3	$24,500
Eric Cuautle	1	$9,000
Joe Call	2	$16,000
Danny Wagner	1	$7,000
Bryan Trebelhorn	1	$7,000
Xavier Martinez	1	$6,000
Brent Pentzien	1	$6,000
Mateo Vigano	1	$5,000
Justin Potts	2	$14,000
Billy Nzojybwami	1	$5,000

Assistant Coaches

Name	#	Salary
Nathan Atkinson	1	$5,000
Jeanne Nielsen	1	$5,000
Dan Rychenkov	2	$10,000
Unla Husseini	2	$10,000
Joel Kline	1	$5,000
Joan Bacheller	1	$5,000
Kate Roe	1	$3,500
Christian Rivera	1	$3,500
Elias McCloud	1	$3,500
Best Emena	1	$5,000
Eric Cuautle	1	$3,500
Joe Call	1	$2,000
Brent Pentzien	1	$2,000
Steve Ripley	1	$6,000
Adam Carter	1	$5,000
Andy Wezek	1	$5,000
Mason Louth	2	$6,500
Billy Nzojybwami	3	$12,000
Gregg Kohler	1	$5,000
Elizabeth Haub	1	$5,000
Luis Perez	1	$10,000
Ode Emena	1	$1,000
Tom Grotts	1	$2,000
Mark Korlenhoven	1	$5,000
Eric Stayduhar	1	$3,500
David Allison	1	$2,000
Tony Terranova	1	$5,000
Lindsey Kinczyk	1	$2,000
Gonzo Marte	1	$1,000
Steven Keown	1	$1,000
Derek Cuculich	1	$2,000

Administrative Staff

Name	Position	Salary
Nathan Atkinson	Director	$70,000
Chris Whaley	GA Director: Technical Director	$30,000
Rudy Keller	Associate Director	$25,000
Janet Alman	Administrative Director	$22,000
Melisa Oker	Administrative Director	$22,000
Justin Sheppard	Tryout Coordinator	$5,000
Maria Selvaggio	Player Development Director	$12,000
Jeanne Nielsen	College Recruitment Coordinator	$8,000
Elias McCloud	Video Analysis	$10,000
Best Emena	Videographer	$8,000
Justin Potts	Social Media / Website	$12,000

2025-2026 Wheaton United Survey

2025-2026 Wheaton United Survey

Question-by-Question Results and Comment Summary

115-117 responses on Q2-Q8; 66 responses to Q9

Executive Summary

The 2025-2026 Wheaton United survey reflects generally positive satisfaction with the travel soccer program, while also identifying several areas where families would like to see greater consistency. Quantitative results were strongest in coaching knowledge, team environment, and the amount of games and tournaments. Written feedback shows that the quality of the experience can vary by team, coach, age group, and competitive level. The most common themes for improvement were a clearer and more consistent tryout process, stronger communication with families, more structured and development-focused practices, and consistent coaching expectations. Overall, the results suggest that families value Wheaton United's competitive environment and coaching resources, while seeking a more standardized experience across the program.

Q2 - Team Formation / Tryouts

Measure	Excellent	Very Good	Good	Fair	Poor	Avg. / 5
Tryout Setup	12.82% (15)	35.90% (42)	31.62% (37)	11.11% (13)	8.55% (10)	3.33
Tryout Communication	17.95% (21)	35.90% (42)	25.64% (30)	7.69% (9)	11.97% (14)	3.41

Ranking takeaway: 1. Tryout Communication (3.41/5); 2. Tryout Setup (3.33/5).

Comment summary: Comments were mixed, with the strongest concerns centered on transparency, consistency, and perceived fairness. Multiple families felt roster decisions appeared predetermined, that current players were not always evaluated on equal footing with outside players, or that the evaluator-to-player ratio was insufficient. Respondents asked for clearer evaluation criteria, more independent or broader evaluator participation, and explanations when a player moves up, down, or is not retained. Communication concerns included inconsistent timing of offers, unclear team-level definitions, and limited feedback after decisions. Positive comments noted that tryouts were organized and efficient, and that the most recent process improved over the prior year.

Q3 - Practice Sessions

Measure	Excellent	Very Good	Good	Fair	Poor	Avg. / 5
Time/Amount	26.50% (31)	38.46% (45)	25.64% (30)	5.98% (7)	3.42% (4)	3.79
Organization/Productivity	29.91% (35)	21.37% (25)	25.64% (30)	17.09% (20)	5.13% (6)	3.54

Ranking takeaway: 1. Time/Amount (3.79/5); 2. Organization/Productivity (3.54/5).

Comment summary: The amount of practice was generally viewed positively, but comments showed more concern about the consistency and productivity of sessions. Common themes included too much scrimmaging or standing around, repetitive drills, limited individual/position-specific skill work, and insufficient connection between game issues and subsequent training. Families also raised concerns about canceled practices that were not made up, inconsistent schedules, early/Friday start times, and winter practices in small school gyms. Several respondents requested more conditioning, goalkeeper training, film/video review, tactical instruction, and better indoor turf access. Positive comments highlighted individual coaches who were organized, communicated well, and delivered strong skill development.

2025-2026 Wheaton United Survey

Q4 - Team

Measure	Excellent	Very Good	Good	Fair	Poor	Avg. / 5
Environment	41.88% (49)	22.22% (26)	23.08% (27)	8.55% (10)	3.42% (4)	3.91
Games/Tournaments	33.33% (39)	32.48% (38)	23.08% (27)	7.69% (9)	3.42% (4)	3.85

Ranking takeaway: 1. Environment (3.91/5); 2. Amount of Games/Tournaments (3.85/5).

Comment summary: Ratings were strong overall, especially for team environment and the amount of games/tournaments. Positive comments described supportive teammates and families, appropriate game volume, and strong team culture on several teams. Other themes included requests for additional tournaments or winter competitions, better competitive placement, more team-building, and greater continuity of teammates/coaches. A smaller but important group reported concerns about accountability, morale, or teams being placed at a competitive level that did not match their ability.

Q5 - Coaching Staff

Measure	Excellent	Very Good	Good	Fair	Poor	Avg. / 5
Knowledge of Game	45.69% (53)	24.14% (28)	18.10% (21)	6.90% (8)	5.17% (6)	3.98
Communication with Parents	37.07% (43)	20.69% (24)	18.10% (21)	12.93% (15)	11.21% (13)	3.59
Organization	38.79% (45)	18.97% (22)	19.83% (23)	15.52% (18)	6.90% (8)	3.67
Overall	39.66% (46)	15.52% (18)	22.41% (26)	12.93% (15)	7.76% (9)	3.68

Ranking takeaway: 1. Knowledge of Game (3.98/5); 2. Overall (3.68/5); 3. Organization (3.67/5); 4. Communication with Parents (3.59/5).

Comment summary: Coaching knowledge received the strongest ratings in this section, but the comments indicate substantial variation by coach and team. Many families praised specific coaches for knowledge, fairness, communication, organization, advocacy, and player relationships. Critical comments focused on inconsistent coaching quality, coaches managing too many teams, limited individual feedback, weak practice planning, inconsistent parent communication, favoritism or unequal treatment, and insufficient behavior/accountability standards. Several respondents asked for clearer coaching standards, evaluations, development plans, and more consistent expectations across the club. The central message is that families can have very different experiences depending on their assigned coach.

Q6 - Overall Evaluation of the Travel Soccer Program

Measure	Excellent	Very Good	Good	Fair	Poor	Avg. / 5
Value of the Program	23.93% (28)	23.08% (27)	29.06% (34)	17.09% (20)	6.84% (8)	3.40
Overall Experience of the Program	24.79% (29)	21.37% (25)	28.21% (33)	19.66% (23)	5.98% (7)	3.39

Ranking takeaway: 1. Value of the Program (3.40/5); 2. Overall Experience of the Program (3.39/5).

Comment summary: Overall ratings clustered in the Good-to-Excellent range, but comments repeatedly emphasized inconsistency in the experience and value delivered across teams. Families cited player development, communication, coaching consistency, team-level differences, practice/game opportunities, and cost transparency as the main drivers of perceived value. Several comments said the program has many strengths but needs greater standardization so that families receive a more predictable experience regardless of coach, gender, or team level. Suggested improvements included coach training/evaluation, and formal player feedback.

2025-2026 Wheaton United Survey

Q7 - Most Important Things Families Seek in a Travel Soccer Program

115 respondents ranked seven factors, with 1 identified as most important and 7 as least important. Based on the survey chart, Quality Coaching and Player Skill Development were essentially tied as the two highest priorities, followed by High Level Competition. Affordability and Local/Community Based Competition formed the middle tier, while Club Reputation and College Recruiting Opportunity ranked lower.

Priority Rank	Factor
1 (tie)	Quality Coaching
1 (tie)	Player Skill Development
3	High Level Competition
4	Affordability
5	Local/Community Based Competition
6	Club Reputation
7	College Recruiting Opportunity

Comment summary: Families are primarily looking for coaching quality and player development. Competitive level matters, but reputation and college recruiting are substantially less important to the overall respondent group.

Q8 - Long-Distance Travel

Response	Percentage	Count
Yes - would prevent/limit participation	43.48%	50
No	56.52%	65

Comment summary: Written comments show that long-distance travel is acceptable to some families when it is justified by the team's competitive level and development needs, but many respondents do not want travel to become the default - particularly for younger teams. Families cited added cost, time away from work/school/family, and the availability of strong competition in the Chicago area. Several comments supported travel for higher-level or older teams, showcases, or situations where local competition is no longer sufficient.

Q9 - Comments/Suggestions for Improvements to the Travel Soccer Program

Answered: 66

Overall summary: The 66 open-ended responses reinforce many of the themes identified earlier in the survey. Families most often focused on the quality and consistency of coaching, player development, tryout and team-placement practices, communication, facilities, affordability, and whether the experience is equitable across team levels. Feedback ranged from very positive experiences and strong loyalty to the Wheaton United community to significant concerns about inconsistency, value, and program oversight. The comments suggest that families are not asking for every team to receive an identical experience, but they do expect clear standards, transparent differences between levels, and a strong developmental foundation for every player.

2025-2026 Wheaton United Survey

Summary of Comment Themes

- **Coaching quality and accountability:** Families want more consistent coaching standards, stronger oversight, regular coach evaluation/support, and fewer coaches stretched across multiple teams. Comments ranged from strong praise for individual coaches to concerns that the experience depends too heavily on coach assignment.
- **Player development and training:** Respondents emphasized technical and tactical development, more individualized feedback, a club-wide development curriculum, age/level skill progression, midyear evaluations, and clearer pathways for players to improve and advance.
- **Tryouts, roster placement, and advancement:** Families asked for a more transparent, merit-based team-formation process, and clearer communication before and after tryouts.
- **Communication and parent engagement:** Families requested earlier and more consistent communication from program leadership, including practice schedules, post-tryout information, team/league changes, parent meetings or Q&A sessions, regular updates, and in-season feedback opportunities.
- **Facilities and field quality:** Repeated concerns included the lack of indoor turf, winter practices in gyms, limited lighted or irrigated fields, shared practice space, and outdoor field conditions. Several families encouraged long-term investment in soccer facilities.
- **Cost, uniforms, and overall value:** Families questioned total program costs and required uniform purchases, including extra jerseys and training items. Many emphasized affordability and value, while some said they would pay the current or a higher price if the program consistently delivered a strong club-level experience.
- **Competition, travel, and scheduling:** Families want teams placed at an appropriate competitive level and travel used purposefully. Other concerns included year-round burnout, late practices, excessive league scheduling, and balancing soccer with tournaments, training, school, and other sports.
- **Community and positive experiences:** Several respondents praised Wheaton United's community feel, supportive families, individual coaches, local identity, competition, and organization. These comments suggest the community-based identity is a strength families want preserved.

Takeaway: Q9 does not point to one isolated issue; it reinforces a program-wide request for greater consistency. The clearest opportunity is to establish and communicate club-wide standards for coaching, player development, team placement, communication, and minimum team-level resources, while also addressing longer-term facility needs and affordability. The positive comments indicate that families value the Wheaton United community and want to see the program build on that foundation.

Themes Across the Survey

- **Consistency across teams:** The most persistent issue is variation in experience by coach, team level, gender/age group, and competitive tier.
- **Player development:** Families place coaching and skill development at the top of their priorities and want practices, feedback, and team placement decisions to visibly support development.
- **Communication and transparency:** Tryout decisions, team-level definitions, schedules, costs, travel expectations, and player feedback were recurring areas where families requested clearer and earlier communication.
- **Coaching standards:** Strong coaches were praised repeatedly, while negative experiences often centered on organization, communication, accountability, player management, or too many teams assigned to one coach.
- **Travel strategy:** Long-distance travel should be purposeful and matched to age, team level, and competitive need rather than treated as a universal expectation.

Survey feedback and 2026-2027 season changes

What We Heard and What We're Changing

1. **Feedback:** Transparent and consistent tryout process
   Change: Add a tryout coordinator to standardize tryouts

2. **Feedback:** More consistent coaching standards and communication
   Change: Add bi-weekly coaching meetings to standardize coaching practices

3. **Feedback:** More player development and a club-wide curriculum
   Change: Implement a club-wide development plan and add/shift assistant coaches and their responsibilities

4. **Feedback:** More individualized feedback
   Change: Host mid-season feedback sessions with players

5. **Feedback:** More position-specific skill development
   Change: Addition of two goalie coaches

6. **Feedback:** Coaches handling too many teams
   Change: Add coaches and shift responsibilities while being more purposeful with scheduling to allow more coaching collaboration

TO: Board of Commissioners

FROM: Sandra Simpson, Director of Finance

THROUGH: Michael Benard, Executive Director

RE: Resolution 2026-05 – Estimate of the Annual Aggregate Levy - Truth in Taxation Determination

DATE: October 14, 2026

SUMMARY:

The attached resolution presents the District's estimated 2026 aggregate property tax levy in accordance with the Truth in Taxation Law. The proposed 2026 aggregate levy is $15,192,932, compared with a 2025 comparison base of $15,403,111, a decrease of $210,179, or 1.36%.

The primary factor contributing to the decrease in the proposed 2026 aggregate levy, when compared to the taxes extended under the final 2025 levy, is the treatment of tax abatements. Under Illinois Truth in Taxation requirements, tax abatements previously granted by the District are added back into the prior year's levy for comparison purposes. Therefore, an increase in abatements can make the prior year's levy appear higher for comparison purposes, even when the District's underlying tax levy remains relatively stable. The proposed levy continues to align with the District's operating, capital, and reserve needs while minimizing the tax impact on residents. The abatement figure used to calculate the 2025 levy was $566,900, compared to $835,650 for the proposed 2026 levy.

The District issued alternate revenue bonds secured by property taxes as a secondary repayment source. Because sufficient non-property-tax revenues were available to cover the debt service, the Board abated $835,650 of the debt-service levy, thereby reducing the amount ultimately collected from taxpayers. A tax abatement allows the District to use other available revenues to satisfy a debt obligation and reduce the property taxes that would otherwise be collected.

Staff's proposed 2026 aggregate levy, to be collected in 2027, increases by approximately $438,000, or an estimated 3%.

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

The percentages differ because the 3% increase reflects actual growth in the District's operating and Special Recreation levies, while the reported 1.36% decrease is a Truth in Taxation calculation based on the prior-year levy, which included an $835,650 bond abatement.

The estimate of levy is a preliminary amount required by the Truth in Taxation Act to determine whether a public hearing is needed, while the proposed levy is the actual levy amount the Board will consider adopting later in the year.

PREVIOUS COMMITTEE/BOARD ACTION:
The Board is presented the Estimate of Levy annually for their review and approval.

REVENUE OR FUNDING IMPLICATIONS:
The proposed levy supports the District's operating and Special Recreation funding needs. The 1.36% reported decrease reflects the required treatment of the prior-year bond abatement and does not represent a reduction in the underlying operating levy.

STAKEHOLDER PROCESS:
N/A

LEGAL REVIEW:
Resolution 2026-05 was prepared to document the District's estimate of the annual aggregate levy under the Truth in Taxation Law. Because the proposed aggregate levy is lower than the prior-year comparison base, a Truth in Taxation hearing and publication are not required.

ATTACHMENTS:
Resolution 2026-05, Authorizing the Estimate of the Annual Aggregate Levy in Compliance with the Truth in Taxation Law.

RECOMMENDATION:
It is recommended that the Wheaton Park District Board of Commissioners approve Resolution 2026-05, authorizing the estimate of the annual aggregate levy in compliance with the Truth in Taxation Law as presented by staff.

WHEATON PARK DISTRICT
RESOLUTION 2026-05

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 2025 real estate tax levy of the Park District (2026 tax bill) is $15,403,111.

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 2026 (2027 tax bill) is $15,192,932.

3. Based on the foregoing, the estimated percentage decrease in the proposed 2026 aggregate levy from the amount of real estate taxes extended upon the final 2025 aggregate levy is (1.36%), and that, accordingly, no public hearing or publication is required under the Truth in Taxation Law.

AYES:

NAYS:

ABSENT:

Passed this 21st day of October, 2026.

_____
President, Board of Park Commissioners

Attested and Filed this ___ day of _____, 2026.

_____
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. 2026-05 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 21st of October, 2026. 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 2026, 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 _____, 2026.

_____

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 14, 2026

Re: 2026 Resolution Authorizing the Estimate of Annual Aggregate Levy

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Introduction

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

- The resolution itself, including the Secretary's Certification.
- A graphic depiction of what the 2026 proposed levy means to various homeowners in Wheaton, one with a home with a value of $300,000, one with a value of $450,000, one with a value of $600,000 and one with a value of $900,000.
- Tax Levy Rate History for the past 10 years. This also includes % increase (decrease) in rates each year over this 10-year period.
- Tax Levy Dollars History for the past 10 years. This also includes % increase (decrease) in dollars each year over this 10-year period.
- CPI history for the District for the 10 most current years. This illustrates the changes in the CPI which is the most significant factor to increase the limiting rate for a stable growth community like Wheaton.
- History of the EAV of the Wheaton Park District over the past ten years. The increases (decreases) in the EAV, year over year and the cumulative average changes in EAV going back to 1998 have also been calculated as well as the composition of the components of the EAV.
- Ten years of new construction history.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2026, 2027, 2028, 2029 and 2030 levies. You are voting on only the 2026 levy, but the future periods are provided for planning purposes.
- The next four worksheets show the calculations for determining the special purpose levies for the Liability, Audit, FICA, and IMRF levies. These special purpose levies are evaluated first in calculating the levy as they represent specific obligations that have been imposed upon or assumed by the District. As such, they are a "higher" priority for the District in allocating the limited property tax dollars available.

Draft Calculation of Levy

In the proposed levy draft, the 2026 aggregate levy (to be received in 2027) includes an increase of $438K, representing an estimated increase of 3%. For the 2026 levy, the state has established the Consumer Price Index (CPI) for PTELL at 2.7%, reflecting a return to levels consistent with historical trends, as illustrated in the adjacent chart. As per the Board's direction, the CPI used to calculate the District's levy was set at 0% for 2022, 2% for 2023, 3% in 2024 and 2.7% in 2025. The aggregate tax levy includes those levies that are subject to the tax cap.

Tax levy receipts provide essential funding to sustain operational service levels, maintain facilities and programs, and support the upkeep and improvement of capital infrastructure for long-term sustainability.

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025
2024	315.605	2.9%	2.9%		2025	2026
2025	324.054	2.7%	2.7%		2026	2027

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

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

The levies outside of the tax cap, our debt and SRA levies, are displayed below the aggregate extension. Again, this year in the debt levies, we have included an ***estimate*** of the annual debt issue which is typically issued in October or November of each year. That issue has been included here and in the budget in the amount of $3,003,281 which is the estimate provided by Speer, our municipal advisors. That amount is included in this tax levy analysis. However, it has not yet been authorized by the Board nor issued. The county does not levy taxes for GO Bonds based upon our tax levy but rather based upon the Board's bond ordinance(s). Additionally, the GO Limited Tax Park Bonds, Series 2015C (refunding of 2005A), will be paid off in its entirety this year.

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
2026 Tax Levy *(rec'd in subsequent year)*

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

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

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.

Year	Employer Rate
2027	5.64%
2026	5.30%
2025	5.23%
2024	4.53%
2023	4.58%
2022	6.58%
2021	8.58%
2020	8.75%
2019	7.05%
2018	8.80%
2017	8.88%
2016	9.19%
2015	9.70%
2014	10.55%
2013	11.02%

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

The SRA levy has been increased to $800K to support accessibility improvements for 2027–2029 capital projects and the District's membership in the Western DuPage Special Recreation Association (WDSRA). Following the Board's decision to reduce the levy in 2022, the District has gradually restored this levy towards its historical levels while keeping it below the statutory rate cap of 0.0400.

Beginning with levy year 2021 and because of Public Act 102-0519 (SB 508), the District's levy will be increased by a prior year adjustment due to refunds from certificates of error, tax valuation objections and PTAB (Property Tax Appeal Board) decisions resulting in a refund. The District received $37,033 in Aggregate Refunds for the 2025 levy. The county treasurer will certify these amounts on or before November 15th of each year. The increase to the District's levy is automatic and is not to be included in the extension base of the prior year.

Future Tax Picture

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

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

Limiting Rate Calculation:

- The **numerator** is the taxes we received last year times the CPI that the state notifies us of, 2.7% for the 2026 levy. After peaking at 5% in levy years 2022 and 2023, the CPI rate has declined each year.
- The **denominator** is the EAV from the most recent final tax levy worksheet, increased by our best guess as to how much we believe the property values will increase overall, reduced by any new construction.
- Our ability to forecast the future tax levies is based upon how close our assumptions about what the changes in the CPI (measure of inflation), EAV (property values) and new construction are. In the levy presentation for the out years, we use an estimated CPI growth of 2.0%. Historically, as you can see from the CPI History worksheet our cumulative average CPI is 2.5%, and the median CPI is 2%.

Key Considerations for the 2026 Levy Regarding CPI Reduction and Implications for Future Levies

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

Recommendation

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

Wheaton Park District
ORDINANCE 2026-09

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

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

SECTION 1

That the sum of Eighteen Million One Hundred Ninety-Six Thousand Two Hundred Thirteen ($18,196,213) or so much as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes hereinafter specified against all taxable property within the Wheaton Park District at full, fair cash value as the same is assessed and equalized for State and County purposes.

SECTION 2

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

GENERAL CORPORATE FUND

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

	Amount to be Raised by Taxation
Salaries & Wages	$2,129,658
Contractual Services	$1,396,164
Supplies	$467,815
Other Charges	$180,623
Capital Items	$495,359
Transfers Out	$768,476
TOTAL	5,438,095

RECREATION FUND

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

	Amount to be Raised by Taxation
Salaries & Wages	$2,214,815
Contractual Services	$1,923,267
Supplies	$598,035
Other Charges	$103,908
Capital Items	$12,781
Transfers Out	$538,155
TOTAL	5,390,962

IMRF FUND

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

	Amount to be Raised by Taxation
IMRF Expenditures	524,696
TOTAL	524,696

FICA FUND

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

	Amount to be Raised by Taxation
FICA Expenditures	680,994
TOTAL	680,994

LIABILITY FUND

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

	Amount to be Raised by Taxation
Insurance expenditures	978,995
TOTAL	978,995

AUDIT FUND

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

	Amount to be Raised by Taxation
Auditing Expenses	18,333
TOTAL	18,333

SPECIAL RECREATION ASSOCIATION FUND

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

	Amount to be Raised by Taxation
Joint Recreation Programs for People with Disabilities	800,000
TOTAL	800,000

MUSEUM FUND

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

	Amount to be Raised by Taxation
Salaries & Wages	$776,904
Contractual Services	$267,895
Supplies	$130,236
Other Charges	$46,138
Capital Items	$0
Transfers Out	$139,684
TOTAL	1,360,857

DEBT SERVICE ACTIVITY

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

	Amount to be Raised by Taxation
Debt Service	3,003,281
TOTAL	3,003,281

SUMMARY OF LEVIES

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

SECTION 3

Pursuant to Section 4-4 of the Park District Code, neither the Combined Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2026 and ending December 31, 2026, nor any other combined budget and appropriation ordinance, is intended or required to be in support of, or in relation to, the tax levy made in this ordinance.

SECTION 4

The Secretary of the Wheaton Park District shall file with the County Clerk of the County Clerk of the County of DuPage, State of Illinois, a certified copy of this Ordinance and said County Clerk shall ascertain the rate per centum which, upon the total values of all property subject to taxation within said District, as the full, fair cash value as the same is assessed land equalized by the Department of Revenue of the State of Illinois for state and county purposes for tax year 2026 will produce the net amount herein levied and ordered certified and they shall extend the tax upon the tax books of the collector of the state and county taxes within said District as provided by law.

SECTION 5

Ordinance 2026-09 shall be in full force and effect from and after its adoption.

ADOPTED this 16th day of December 2026, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

_____
John Vires
President, Board of Park Commissioners
Wheaton Park District

ATTEST:

_____
Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

STATE OF ILLINOIS)
) **SS.**
COUNTY OF DUPAGE)

SECRETARY'S CERTIFICATE

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

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance 2026-09,

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

of the Wheaton Park District, DuPage County, Illinois adopted at a duly called meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 5:00 p.m. on the 16th day of December.

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

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District at Wheaton, Illinois, this 16th day of December.

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

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

This certificate applies to the 2026 levy.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Wheaton Park District, Wheaton, Illinois this 16th day of December 2026.

President, Board of Park Commissioners
Wheaton Park District

(S E A L)

Wheaton Park District 2026 Proposed Property Tax Levy

A homeowner whose

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

Levy Rate History

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

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

Levy $ History

Levy	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General	3,963,103	4,125,058	4,369,837	4,269,616	4,774,528	4,891,656	5,062,798	5,236,521	5,122,958	5,258,695
Bond and Interest	3,626,571	3,627,166	3,637,871	3,635,416	3,641,632	3,002,286	0	0	0	0
Bond and Interest Limited	2,287,087	2,333,578	2,383,770	2,429,437	2,483,164	2,518,297	2,646,401	2,776,124	2,870,836	2,955,912
IMRF	763,838	739,858	434,300	893,873	483,335	561,635	246,240	193,418	504,253	575,696
Audit	26,568	11,633	12,199	9,987	10,229	31,058	43,295	14,222	37,123	37,033
Liability	495,941	602,589	627,051	606,735	565,169	271,759	541,186	659,898	829,078	747,395
FICA	575,646	560,710	583,133	604,238	365,698	564,223	533,069	483,546	689,867	807,994
Recreation	3,909,966	4,069,220	4,313,720	4,217,183	4,723,381	4,839,892	5,008,680	5,182,478	5,073,461	5,211,562
Museum	998,525	939,946	1,017,433	1,018,716	1,020,373	1,022,330	1,074,255	1,274,287	1,274,552	1,316,357
SRA	825,831	835,249	844,201	853,923	864,376	864,451	251,652	352,704	476,410	612,729
Aggrerate Refunds						69,881	29,765	25,600	55,684	37,033
Total Taxes	17,473,077	17,845,006	18,223,515	18,539,124	18,931,884	18,637,466	15,437,340	16,198,799	16,934,222	17,560,406

% Increase over Prior Yea	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022	2024-2023	2025-2024
General	0.3%	4.1%	5.9%	-2.3%	11.8%	2.5%	3.5%	3.4%	-2.2%	2.6%
Bond and Interest	0.1%	0.0%	0.3%	-0.1%	0.2%	-17.6%	-100.0%	0.0%	0.0%	0.0%
Bond and Interest Limited	0.8%	2.0%	2.2%	1.9%	2.2%	1.4%	5.1%	4.9%	3.4%	3.0%
IMRF	7.0%	-3.1%	-41.3%	105.8%	-45.9%	16.2%	-56.2%	-21.5%	160.7%	14.2%
Audit	538.5%	-56.2%	4.9%	-18.1%	2.4%	203.6%	39.4%	-67.2%	161.0%	-0.2%
Liability	-15.2%	21.5%	4.1%	-3.2%	-6.9%	-51.9%	99.1%	21.9%	25.6%	-9.9%
FICA	21.4%	-2.6%	4.0%	3.6%	-39.5%	54.3%	-5.5%	-9.3%	42.7%	17.1%
Recreation	0.2%	4.1%	6.0%	-2.2%	12.0%	2.5%	3.5%	3.5%	-2.1%	2.7%
Museum	14.0%	-5.9%	8.2%	0.1%	0.2%	0.2%	5.1%	18.6%	0.0%	3.3%
SRA	1.3%	1.1%	1.1%	1.2%	1.2%	0.0%	-70.9%	40.2%	35.1%	28.6%
Aggregate Refunds							-57.4%	-14.0%	117.5%	-33.5%
Annual Increase in Taxes	1.5%	2.1%	2.1%	1.7%	2.1%	-1.6%	-17.2%	4.9%	4.5%	3.7%
Annual Increase in Taxes, excluding Bonds	2.1%	2.8%	2.7%	2.2%	2.7%	2.4%	-2.5%	4.9%	4.8%	3.8%
Annual change in bonds	0.3%	0.8%	1.0%	0.7%	1.0%	-9.9%	-52.1%	4.9%	3.4%	3.0%
% of Total Levy										
Bonds	34%	33%	33%	33%	32%	30%	17%	17%	17%	17%
Pensions	8%	7%	6%	8%	4%	6%	5%	4%	7%	8%
SRA	5%	5%	5%	5%	5%	5%	2%	2%	3%	3%
Operations	54%	55%	57%	55%	59%	60%	76%	77%	73%	72%

CPI History

CPI Increase History for Tax Levy

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

EAV History

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Residential	1,860,732,961	1,959,814,630	2,055,849,652	2,104,708,507	2,166,784,913	2,194,116,045	2,262,903,892	2,381,705,535	2,597,238,076	2,834,239,077
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	341,792,379	355,320,407	372,048,160	380,009,396	378,583,925	381,926,626	431,187,153	450,185,988	483,419,806	518,580,900
Industrial	10,173,350	10,110,840	10,736,530	10,548,235	10,304,160	10,336,120	9,867,469	10,364,840	10,892,630	11,808,050
Railroad	1,325,281	1,352,029	1,452,587	1,585,589	1,652,952	1,798,734	1,973,198	2,133,199	2,023,110	2,034,245
TOTAL EAV	2,214,023,971	2,326,597,906	2,439,886,929	2,496,851,727	2,557,325,950	2,588,177,525	2,705,931,712	2,844,389,562	3,093,573,622	3,366,642,272

% Increase(Decrease) in EAV Year by Year

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

Average % Increase(Decrease) in EAV Year by Year

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

Composition of EAV

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Residential	84%	84%	84%	84%	85%	85%	84%	84%	84%	84%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	15%	15%	15%	15%	15%	15%	16%	16%	16%	15%
Industrial	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Railroad	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL EAV	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Current valuation	2,268,069,080	2,392,969,616	2,510,745,558	2,570,067,378	2,632,719,266	2,661,265,894	2,739,102,164	2,877,238,728	3,127,759,221	3,404,006,067
Current valuation % change	5.85%	5.51%	4.92%	2.36%	2.44%	1.08%	2.92%	5.04%	8.71%	8.83%

New Construction History

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
New Construction	31,601,316	18,727,575	15,981,660	9,559,682	11,430,520	16,298,550	50,431,619	10,346,440	9,170,259	6,957,484
% Increase(Decrease) Year by Year	141.9%	-40.7%	-14.7%	-40.2%	19.6%	42.6%	209.4%	-79.5%	-11.4%	-24.1%
Average % Increase(Decrease) since 2001	10.7%	7.5%	6.2%	3.6%	4.5%	6.4%	16.1%	11.7%	10.7%	9.3%
Minimum New Construction	10,410,039	10,410,039	10,410,039	9,559,682	9,559,682	9,559,682	9,559,682	9,559,682	9,170,259	6,957,484
Maximum New Construction	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316	50,431,619	50,431,619	50,431,619	50,431,619
10 Year Average New Construction	17,251,569	16,709,703	16,003,186	15,157,859	14,597,771	14,978,957	18,981,115	18,929,409	18,660,890	18,050,511

Limiting Rate

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

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

	DuPage County	13,954,732
2026	CPI for Levy Year	2.7%
	The CPI is established by the state and provided to the county mid-year.	
	NUMERATOR -->	14,331,510

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

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

			Limiting Rate
Numerator	14,331,510		
Denominator	3,251,728,036	=	0.4407%

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

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

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025
2024	315.605	2.9%	2.9%		2025	2026
2025	324.054	2.7%	2.7%		2026	2027

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2026 Tax Levy *(rec'd in subsequent year)*

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

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

LEVY

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2027 Tax Levy *(rec'd in subsequent year)*

Fund #	TAX FUND	Statutory Rate Limit *(if applicable)*	(A) 2026 Extended Figures *(DuPage)*	(B) 2027 Proposed Levy *(A)+(C)*	(C) Increase (Decrease)	% Increase/ Decrease *(C)/(A)*	Extended Tax Rate *(B)/EAV*
10	General	0.3500	5,438,095	5,457,745	19,650	0%	0.1638
20	Recreation	0.3700	5,390,962	5,410,612	19,650	0%	0.1624
22	Cosley Zoo	0.0700	1,360,857	1,410,857	50,000	4%	0.0424
24	Audit	0.0050	18,333	38,933	20,600	112%	0.0012
23	Insurance Liability	None	978,995	1,013,795	34,800	4%	0.0304
26	Retirement-IMRF	None	524,696	590,947	66,251	13%	0.0177
25	Retirement-Social Security	None	680,994	815,057	134,063	20%	0.0245
	Aggregate Extension		14,392,932	14,737,946	302,540	2%	0.4425
21	SRA	0.0400	800,000	800,000	0	0%	0.0240
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,192,932	15,537,946	302,540	2%	0.4665

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

LEVY

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
2028 **Tax Levy *(rec'd in subsequent year)***

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

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

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2029 Tax Levy *(rec'd in subsequent year)*

Fund #	TAX FUND	Statutory Rate Limit *(if applicable)*	(A) 2028 Extended Figures *(DuPage)*	(B) 2029 Proposed Levy *(A)+(C)*	(C) Increase (Decrease)	% Increase/ Decrease *(C)/(A)*	Extended Tax Rate *(B)/EAV*
10	General	0.3500	5,600,595	5,776,520	175,925	3%	0.1667
20	Recreation	0.3700	5,553,462	5,729,387	175,925	3%	0.1653
22	Cosley Zoo	0.0700	1,465,857	1,520,857	55,000	4%	0.0439
24	Audit	0.0050	47,179	46,725	(454)	-1%	0.0013
23	Insurance Liability	None	1,058,716	1,103,533	44,817	4%	0.0318
26	Retirement-IMRF	None	621,136	622,073	937	0%	0.0180
25	Retirement-Social Security	None	835,756	837,429	1,673	0%	0.0242
	Aggregate Extension		15,182,701	15,636,524	427,674	3%	0.4512
21	SRA	0.0400	800,000	800,000	0	0%	0.0231
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,982,701	16,436,524	427,674	3%	0.4743

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

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2030 **Tax Levy** ***(rec'd in subsequent year)***

Fund #	TAX FUND	Statutory Rate Limit *(if applicable)*	(A) 2029 Extended Figures *(DuPage)*	(B) 2030 Proposed Levy *(A)+(C)*	(C) Increase (Decrease)	% Increase/ Decrease *(C)/(A)*	Extended Tax Rate *(B)/EAV*
10	General	0.3500	5,776,520	5,948,906	172,386	3%	0.1683
20	Recreation	0.3700	5,729,387	5,901,773	172,386	3%	0.1670
22	Cosley Zoo	0.0700	1,520,857	1,580,857	60,000	4%	0.0447
24	Audit	0.0050	46,725	48,234	1,509	3%	0.0014
23	Insurance Liability	None	1,103,533	1,151,633	48,100	4%	0.0326
26	Retirement-IMRF	None	622,073	627,164	5,091	1%	0.0177
25	Retirement-Social Security	None	837,429	844,645	7,216	1%	0.0239
	Aggregate Extension		15,636,524	16,103,212	444,083	3%	0.4556
21	SRA	0.0400	800,000	800,000	0	0%	0.0226
30	Bond & Interest-Limited	None	0	0	0	0%	-
			16,436,524	16,903,212	444,083	3%	0.4782

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

Liability

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031
Spendable Fund Balance, Beginning of Year	520,418	453,070	484,226	506,139	528,336	550,606
Anticipated Revenue	777,158	999,250	1,033,876	1,078,572	1,123,165	1,171,024
Cash & Revenues	1,297,576	1,452,319	1,518,102	1,584,712	1,651,501	1,721,630
Less: Expenditures	844,506	968,093	1,011,963	1,056,375	1,100,895	1,147,642
Est. Fund Balance, End of Year	453,070	484,226	506,139	528,336	550,606	573,989
Fund Balance Goal *(50% of Budgeted expenditures)*	422,253	484,046	505,981	528,188	550,448	573,821
Excess (Deficit) of Fund Balance Goal	30,817	180	158	149	158	168
REVENUE BREAKDOWN						
Actual Extension or Proposed levy	747,395	978,995	1,013,795	1,058,716	1,103,533	1,151,633
Less: Uncollectibles	3,737	4,895	5,069	5,294	5,518	5,758
Subtotal	743,658	974,100	1,008,726	1,053,422	1,098,015	1,145,874
Miscellaneous Income	500	150	150	150	150	150
Interest	33,000	25,000	25,000	25,000	25,000	25,000
Anticipated Revenues	777,158	999,250	1,033,876	1,078,572	1,123,165	1,171,024
EXPENDITURE BREAKDOWN	Projected	Projected	Projected	Projected	Projected	Projected
PDRMA	713,869	771,343	809,910	850,406	892,926	937,572
Unemployment	50,637	40,000	40,000	40,000	42,000	44,100
Background Checks/Physicals (from HR)	30,000	30,000	31,500	31,500	31,500	31,500
Other Expenditures (Supplies, etc)	50,000	126,750	130,553	134,470	134,470	134,470
Annual Expenditures	844,506	968,093	1,011,963	1,056,375	1,100,895	1,147,642

PDRMA Annl Prems *(paid monthly)*	2026 *from projections*	Budget Estimate	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%	Prior Yr. Estimate + 5%
Property coverage	173,906	187,818	197,209	207,070	217,423	228,294
Workers Comp	344,579	370,609	389,139	408,596	429,026	450,477
Public Liability	141,807	156,323	164,139	172,346	180,964	190,012
Employment Practices Liab.	41,707	44,340	46,557	48,884	51,329	53,895
Pollution Liability	158	163	171	179	188	198
Cyber	11,713	12,090	12,695	13,330	13,996	14,696
Total PDRMA Premiums	713,869	771,343	809,910	850,406	892,926	937,572

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

Audit

AUDIT FUND LEVY (Fund #24)

Levy Year:		2025	2026	2027	2028	2029	2030
Fiscal Year:		2026	2027	2028	2029	2030	2031
08-Oct-26		*(Budgeted)*	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*
Fund Balance, Beginning of Year		37,734	43,830	20,971	20,170	22,623	23,276
Anticipated Revenue		37,666	18,741	39,238	47,443	46,991	48,493
Cash & Revenues		75,400	62,571	60,210	67,613	69,615	71,768
Less: Expenditures		31,570	41,600	40,040	44,990	46,339	47,729
Est. Fund Balance, End of Year		43,830	20,971	20,170	22,623	23,276	24,039
Fund Balance Goal *(50% of budget)*		15,785	20,800	20,020	22,495	23,170	23,865
Excess (Deficit) of Fund Balance Goal		28,045	171	150	129	106	174
REVENUE BREAKDOWN							
Proposed or actual levy		37,033	18,333	38,933	47,179	46,725	48,234
Less: Uncollectibles	0.5%	185	92	195	236	234	241
Subtotal		36,848	18,241	38,738	46,943	46,491	47,993
Interest		818	500	500	500	500	500
Anticipated Revenues		37,666	18,741	39,238	47,443	46,991	48,493

EXPENDITURE BREAKDOWN	2026 *from projections*	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures
Salaries and Wages	0	500	500	500	515	530
Acctg. Services	0	500	500	500	515	530
Legal & Consulting	0	0	0	0	0	0
Audit Fees for Audit fund	31,570	40,600	39,040	43,990	45,309	46,668
	31,570	41,600	40,040	44,990	46,339	47,729

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

FICA

FICA FUND LEVY (Fund #25)

Levy Year:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031
	(Budgeted)	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*
Fund Balance, Beginning of Year	446,726	525,571	424,131	435,125	446,093	451,010
Anticipated Revenue	889,997	744,344	878,872	900,625	903,471	911,855
Cash & Revenues	1,336,723	1,269,915	1,303,003	1,335,750	1,349,564	1,362,865
Less Expenditures	811,152	845,784	867,878	889,657	898,554	907,539
Est. Fund Balance, End of Year	525,571	424,131	435,125	446,093	451,010	455,326
Fund Balance Goal *(50% of Budgeted expenditures)*	405,576	422,892	433,939	444,829	449,277	453,770
Excess (Deficit) of Fund Balance Goal	119,995	1,239	1,186	1,265	1,733	1,557

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

EXPENDITURE BREAKDOWN	**2026** *from projections*	**Estimated** *from budget*	**Estimated** *from budget*	**Estimated** *from budget*	**Estimated** *(prior yr + 1%)*	**Estimated** *(prior yr + 1%)*
FICA	811,152	845,784	867,878	889,657	898,554	907,539
Estimated expenditures	811,152	845,784	867,878	889,657	898,554	907,539

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

IMRF

IMRF FUND LEVY (Fund #26)

Levy Year:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031
	(Budgeted)	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*
Fund Balance, Beginning of Year	389,012	428,586	340,116	332,670	340,931	344,518
Anticipated Revenue	644,281	588,827	655,882	687,078	689,191	695,461
Cash & Revenues	1,033,293	1,017,414	995,998	1,019,747	1,030,123	1,039,980
Less Expenditures	604,707	677,298	663,328	678,816	685,604	692,460
Est. Fund Balance, End of Year	428,586	340,116	332,670	340,931	344,518	347,519
Fund Balance Goal *(50% of Budgeted expenditures)*	302,354	338,649	331,664	339,408	342,802	346,230
Excess (Deficit) of Fund Balance Goal	126,233	1,467	1,006	1,523	1,716	1,289

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

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

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

TO: Board of Commissioners

FROM: Mike Benard, Executive Director

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

DATE: October 14, 2026

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:

- Wheaton Park District Ten-Year Financial History
- Comparison of Tax Rate Rankings for DuPage County Park Districts from 2013-2025
- Park District Referendum Comparison
- CPI Ten-Year History
- Wheaton Park District Ten-Year Levy $ History
- Wheaton Park District Ten-Year Rate History
- Wage Growth US/Illinois/Metro

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

10-Year Financial History: Tax Levy, Tax Rate, Fee Revenue, Salaries & Health Care

Year	Total Tax Levy ($) w/referendum debt levy removed	Total Tax Rate	Fee Revenue ($)	Total Revenue ($)	Employee Salaries ($)	Health Care ($)	Operating Expense Budget ($)	Fee Revenue % of Total Revenue	Salaries % of Operating Budget	Health Care % of Operating Budget	Combined Personnel %
2016	$13,846,506	0.7892	$6,228,818	$22,913,293	$10,190,385	$1,633,436	$33,611,736	27.2%	30.3%	4.9%	35.2%
2017	$14,217,840	0.7670	$6,420,802	$23,730,384	$10,599,797	$1,700,965	$34,481,956	27.1%	30.7%	4.9%	35.7%
2018	$14,585,644	0.7469	$6,264,904	$23,870,687	$10,762,166	$1,798,118	$34,233,394	26.2%	31.4%	5.3%	36.7%
2019	$14,903,708	0.7425	$6,270,103	$25,791,118	$11,032,392	$1,540,825	$34,635,480	24.3%	31.9%	4.4%	36.3%
2020	$15,290,252	0.7403	$2,110,182	$20,191,944	$8,710,845	$1,314,153	$33,915,238	10.5%	25.7%	3.9%	29.6%
2021	$15,635,180	0.7201	$5,119,581	$23,099,315	$9,839,156	$1,320,756	$30,790,813	22.2%	32.0%	4.3%	36.2%
2022	$15,437,340	0.5705	$6,635,028	$25,358,957	$11,299,220	$1,501,810	$32,859,976	26.2%	34.4%	4.6%	39.0%
2023	$16,198,799	0.5695	$7,894,162	$26,144,711	$12,674,783	$1,805,236	$32,051,631	30.2%	39.5%	5.6%	45.2%
2024	$16,934,222	0.5474	$8,603,960	$30,239,689	$13,967,400	$2,068,686	$35,139,762	28.5%	39.7%	5.9%	45.6%
2025	$17,560,406	0.5216	$9,510,935	$31,765,916	$14,307,497	$2,124,728	$37,100,240	29.9%	38.6%	5.7%	44.3%

10-Year Change Metrics

Metric	2016	2025	Dollar/Point Change	10-Year Percentage Change	
Tax levy	$13,846,506	$17,560,406	$3,713,900	26.8%	Referendum debt service removed to reflect more accurate depiction of the levy's impact on operating costs.
Tax rate	0.7892	0.5216	-0.2676	-33.9%	The tax rate decreased by about 34%, reflecting growth in the District's EAV that allowed the same or slightly higher levy to be spread across a larger tax base.
Fee revenue	$6,228,818	$9,510,935	$3,282,117	52.7%	Fee revenue grew by approximately 52.7%, indicating increased reliance on user fees and program revenues.
Employee salaries	$10,190,385	$14,307,497	$4,117,112	40.4%	Salary costs increased about 40.4%, reflecting wage adjustments, staffing changes, and labor market pressures.
Health care	$1,633,436	$2,124,728	$491,292	30.1%	Health care costs increased approximately 30.1% over the period.

****The data illustrates the District's ongoing challenge of balancing modest property tax growth against higher personnel operating costs.****

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	BENSENVILLE
.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

2025 Tax Rate	Rank	Park District
.5627	1	CAROL STREAM
.5601	2	ST. CHARLES
.5384	3	WINFIELD
.5216	4	WHEATON
.5185	5	ROSELLE
.4978	6	WOODRIDGE
.4955	7	BARTLETT
.4809	8	HANOVER PARK
.4694	9	OAKBROOK TERRACE COMMUNITY
.4581	10	ELMHURST
.4559	11	YORK CENTER
.4382	12	LEMONT
.4273	13	BENSENVILLE
.4266	14	WARRENVILLE
.4179	15	CLARENDON HILLS
.4110	16	LISLE
.4081	17	WOOD DALE
.4069	18	BLOOMINGDALE
.4046	19	BUTTERFIELD
.3898	20	WESTMONT
.3719	21	WEST CHICAGO
.3555	22	FOX VALLEY
.3537	23	ITASCA
.3414	24	LOMBARD
.3396	25	GLEN ELLYN
.3392	26	ADDISON
.3257	27	DOWNERS GROVE
.3039	28	DARIEN
.2942	29	OAK BROOK
.2760	30	MEDINAH
.2702	31	NAPERVILLE
.1989	32	BURR RIDGE
.0891	33	WARDS CREEK
.0737	34	GLEN ELLYN COUNTRYSIDE
.0581	35	GOLFVIEW HILLS
.0546	36	TRI-STATE
.0373	37	BROOKERIDGE
.0260	38	53 TRAILS ESTATES

Agency	Referendum	Tax Effect	Tax Rate Prior to Referendum	Tax Rate After Referendum
Glen Ellyn Park District (2022)	$15.9M	Estimated at less than $7 per month ($84 annually) for the owner of a median-valued $400,000 home.	0.3064	0.3756
Elmhurst Park District (2024)	$89.95M	The 25-year bond issues do not change the permanent flat tax rate percentage. Instead, it adds approximately $317 annually to property taxes for the owner of a median-valued $500,000 Elmhurst home	0.3272	0.4854
Naperville Park District (2026)	$120.0M	Because it is a bond measure, it uses loans paid back over time rather than a flat percentage rate jump, with exact household costs varying based on bond sales and interest rates.	0.2702	~ 0.3404

Ten-Year CPI History

CPI Increase History for Tax Levy

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

Illinois Department of Revenue
Property Tax Division
101 West Jefferson Street, MC 3-450
Springfield, Illinois 62702
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PTELL – CPI for 2026 Extensions - Property Taxes Payable 2027

TO: County Assessors, Clerks and Tax Extenders in Counties Containing Taxing Districts Subject to the Property Tax Extension Limitation Law (PTELL)

FROM: Brad Kriener
Property Tax Division

DATE: 1/13/26

SUBJECT: CPI Change for 2026 Extensions (for property taxes payable in 2027) for Taxing Districts Subject to PTELL

The Consumer Price Index (CPI) "cost of living" or inflation percentage to use in computing the 2026 extensions (taxes payable in 2027) under PTELL is 2.7%

Section 18-185 of the Property Tax Code defines CPI as "the Consumer Price Index for All Urban Consumers for all items published by the United States Department of Labor." This index is sometimes referred to as CPI-U. Section 18-185 defines "extension limitation" and "debt service extension base" as "...the lesser of 5% or the percentage increase in the Consumer Price Index during the 12-month calendar year preceding the levy year..." (emphasis added).

For 2026 extensions (taxes payable in 2027), the CPI to be used for computing the extension limitation and debt service extension base is 2.7%. The CPI is measured from December 2024 to December 2025. The U.S. City Average CPI for December 2024 was 315.605 and 324.054 for December 2025. The CPI change is calculated by subtracting the 2024 CPI from the 2025 CPI. The amount is then divided by the 2024 CPI which results in 2.7% CPI. (324.054 315.605)/315.605 = 2.7%. The Statute indicates the lesser of 5% or the actual percentage increase, in this case 2.7% is the lesser amount.

Information on PTELL may be accessed through the department's web site at tax.illinois.gov under the "Property Tax" link and the "Property Tax Extension Limitation Law (PTELL)" link under the "General Information and Resources" heading.

If you have any questions concerning the change in the consumer price index (CPI), please contact us at REV.PropertyTax@Illinois.gov.

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

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025
2024	315.605	2.9%	2.9%		2025	2026
2025	324.054	2.7%	2.7%		2026	2027

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Levy $ History

Levy	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General	3,963,103	4,125,058	4,369,837	4,269,616	4,774,528	4,891,656	5,062,798	5,236,521	5,122,958	5,258,695
Bond and Interest	3,626,571	3,627,166	3,637,871	3,635,416	3,641,632	3,002,286	0	0	0	0
Bond and Interest Limited	2,287,087	2,333,578	2,383,770	2,429,437	2,483,164	2,518,297	2,646,401	2,776,124	2,870,836	2,955,912
IMRF	763,838	739,858	434,300	893,873	483,335	561,635	246,240	193,418	504,253	575,696
Audit	26,568	11,633	12,199	9,987	10,229	31,058	43,295	14,222	37,123	37,033
Liability	495,941	602,589	627,051	606,735	565,169	271,759	541,186	659,898	829,078	747,395
FICA	575,646	560,710	583,133	604,238	365,698	564,223	533,069	483,546	689,867	807,994
Recreation	3,909,966	4,069,220	4,313,720	4,217,183	4,723,381	4,839,892	5,008,680	5,182,478	5,073,461	5,211,562
Museum	998,525	939,946	1,017,433	1,018,716	1,020,373	1,022,330	1,074,255	1,274,287	1,274,552	1,316,357
SRA	825,831	835,249	844,201	853,923	864,376	864,451	251,652	352,704	476,410	612,729
Aggrerate Refunds						69,881	29,765	25,600	55,684	37,033
Total Taxes	17,473,077	17,845,006	18,223,515	18,539,124	18,931,884	18,637,466	15,437,340	16,198,799	16,934,222	17,560,406

% Increase over Prior Yea	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022	2024-2023	2025-2024
General	0.3%	4.1%	5.9%	-2.3%	11.8%	2.5%	3.5%	3.4%	-2.2%	2.6%
Bond and Interest	0.1%	0.0%	0.3%	-0.1%	0.2%	-17.6%	-100.0%	0.0%	0.0%	0.0%
Bond and Interest Limited	0.8%	2.0%	2.2%	1.9%	2.2%	1.4%	5.1%	4.9%	3.4%	3.0%
IMRF	7.0%	-3.1%	-41.3%	105.8%	-45.9%	16.2%	-56.2%	-21.5%	160.7%	14.2%
Audit	538.5%	-56.2%	4.9%	-18.1%	2.4%	203.6%	39.4%	-67.2%	161.0%	-0.2%
Liability	-15.2%	21.5%	4.1%	-3.2%	-6.9%	-51.9%	99.1%	21.9%	25.6%	-9.9%
FICA	21.4%	-2.6%	4.0%	3.6%	-39.5%	54.3%	-5.5%	-9.3%	42.7%	17.1%
Recreation	0.2%	4.1%	6.0%	-2.2%	12.0%	2.5%	3.5%	3.5%	-2.1%	2.7%
Museum	14.0%	-5.9%	8.2%	0.1%	0.2%	0.2%	5.1%	18.6%	0.0%	3.3%
SRA	1.3%	1.1%	1.1%	1.2%	1.2%	0.0%	-70.9%	40.2%	35.1%	28.6%
Aggregate Refunds							-57.4%	-14.0%	117.5%	-33.5%
Annual Increase in Taxes	1.5%	2.1%	2.1%	1.7%	2.1%	-1.6%	-17.2%	4.9%	4.5%	3.7%
Annual Increase in Taxes, excluding Bonds	2.1%	2.8%	2.7%	2.2%	2.7%	2.4%	-2.5%	4.9%	4.8%	3.8%
Annual change in bonds	0.3%	0.8%	1.0%	0.7%	1.0%	-9.9%	-52.1%	4.9%	3.4%	3.0%
% of Total Levy										
Bonds	34%	33%	33%	33%	32%	30%	17%	17%	17%	17%
Pensions	8%	7%	6%	8%	4%	6%	5%	4%	7%	8%
SRA	5%	5%	5%	5%	5%	5%	2%	2%	3%	3%
Operations	54%	55%	57%	55%	59%	60%	76%	77%	73%	72%

Levy Rate History

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

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

612.803.3516 | www.pontifex-hr.com | pronza@pontifex-hr.com | HR systems that work

August 14, 2026

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 the Consumer Price Index Urban Consumers (CPI-U) from July 2025 to July 2026 and the Employment Cost Index (ECI) for the Chicago metropolitan area from July 2025 to July 2026

CPI-U = 2.5%
ECI = 3.6%

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.

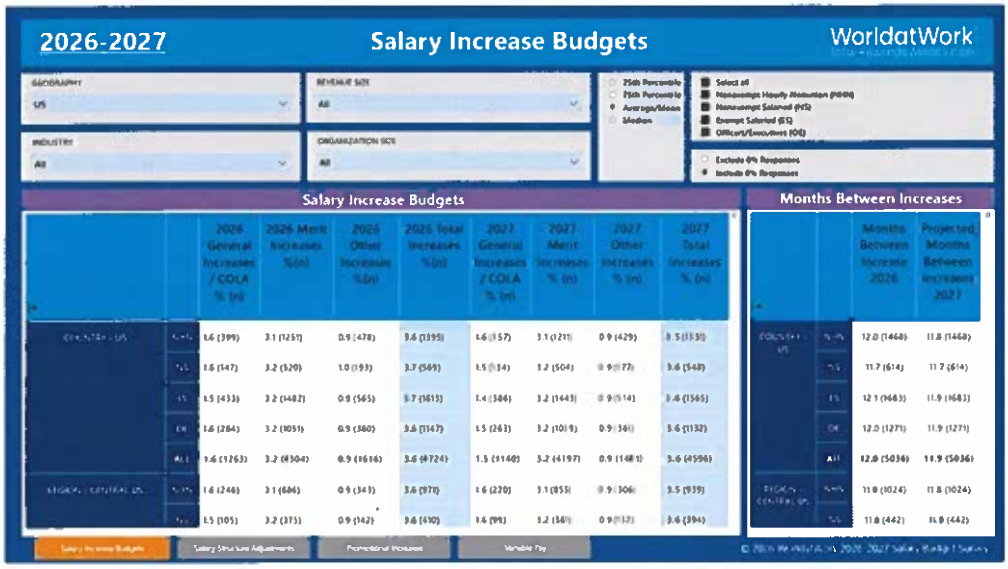
The ECI measures the change in the hourly labor cost to employers over time. The ECI uses a fixed "basket" of labor to produce a pure cost change, free from the effects of workers moving between occupations and industries and includes both the cost of wages and salaries.

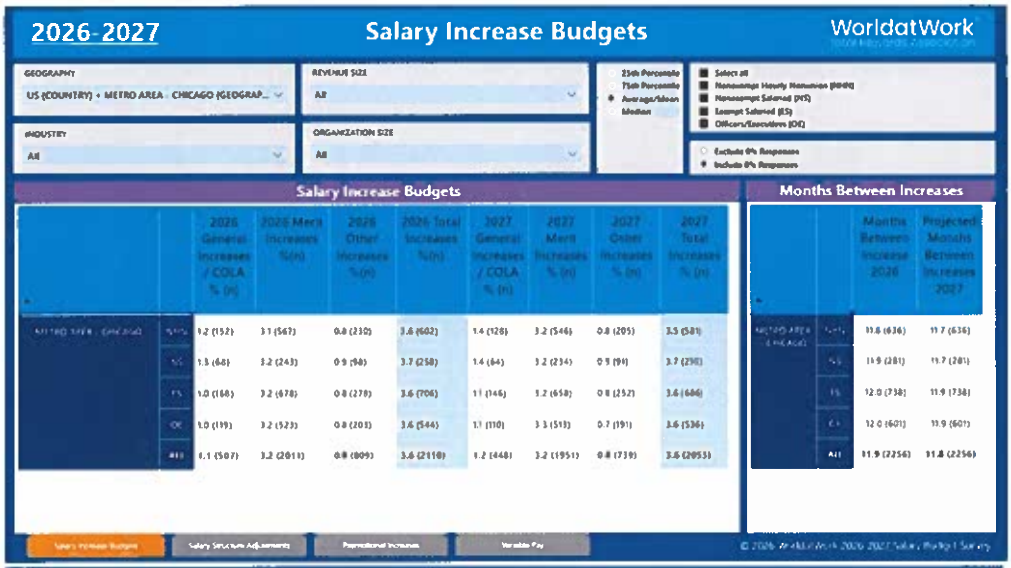
Wheaton Park District's existing pay ranges were developed by us in your study that was conducted in July of 2022. We are currently engaged in an analysis that will provide recommendations on adjustments based upon projected labor market trends.

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

Sincerely,

Peter Ronza, CCP, SPHR
President


2026-2027
Salary Increase Budgets
WorldatWork
Salary Increase Budgets
Months Between Increases


2026-2027
Salary Increase Budgets
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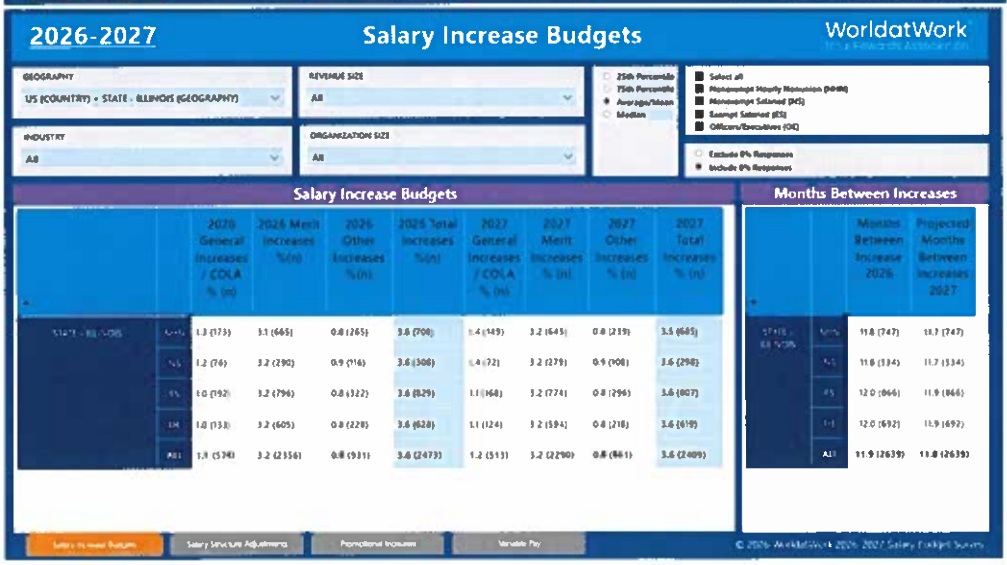
Months Between Increases


2026-2027
Salary Increase Budgets
WorldatWork
Salary Increase Budgets
Months Between Increases

Inflation Eases, But Real Wages Decline as Cost Pressures Persist

August 12, 2026 | Kathryn Mayer

Inflation eased slightly in the last month but remains elevated, according to new figures, as cost-of-living pressures persist for employees.
The consumer price index (CPI) increased 0.1% on a seasonally adjusted basis in July and rose 3.4% year-over-year, the U.S. Bureau of Labor Statistics (BLS) reported Aug. 12. That's a slight improvement from June's reading of 3.5% but a more substantial decline from May's reading of 4.2%.

For HR leaders, the latest data offers a mixed picture: Inflation is moving lower, but employees are still contending with higher prices.

The effects of the Iran war continue to influence cost of living, while gas prices have been especially volatile in recent months. Although a recent drop in gas prices has been a positive change, including for employees under financial stress, it's unclear if the dip in fuel prices will sustain. Gas prices have risen again in recent weeks amid continued uncertainty surrounding the conflict and oil supplies. The national average price per regular gallon of gas is $4.03 as of Aug. 12, according to AAA, a jump from the $3.87 cost a month ago.

The BLS reported that the index for energy decreased 1.5% in July, after falling 5.7% in June, while the gasoline index decreased 2.9% over the month. Overall, the index for energy rose 14.7% over the past 12 months due in large part to the index for gasoline soaring 24.6% over the same period.

Core inflation, which excludes volatile food and energy prices, increased 0.2%, rising 2.5% over the year, following a 2.6% increase over the 12 months ending in June.

The inflation report comes as employers continue to grapple with persistent employee concerns about affordability, even as price pressures show signs of easing. Employee financial confidence has fallen to its lowest level since 2012, according to MetLife, while financial literacy has also fallen to a 10-year low, according to a study by investment giant TIAA and Stanford University's Global Financial Literacy Excellence Center.

Meanwhile, 68% of employees experienced at least some financial stress in the past year, and 45% say financial concerns increased their mental stress, according to recent data from Prudential Financial. As a result, many employers say they have been leaning on financial wellness benefits.

Meanwhile, real average hourly earnings for all employees decreased 0.1% from June to July, seasonally adjusted, the BLS reported separately Aug. 12. This result stems from an increase of 0.1% in average hourly earnings combined with an increase of 0.1% in the CPI.

For employers, the data could reinforce pressure from employees for higher pay, targeted financial wellness support, and benefits that help offset household costs.

The BLS findings on earnings come on the heels of various surveys finding that salary increases in 2027 will decline modestly from 2026 levels but remain largely stable overall. Data from consulting firm WTW shows that average salary increase budgets for U.S. companies in 2027 are expected to average 3.4%, down slightly from the actual 3.5% increase budget reported for 2026. Similarly, Gallagher found that salary budget increases are stabilizing between 3% and 3.5% annually.

2027 Pay Raises Expected to Hold Largely Flat Amid Cost Pressures

July 28, 2026 | Kathryn Mayer

A pair of new surveys suggests that salary increases in 2027 will decline modestly from 2026 levels but remain largely stable overall.
Data from consulting firm WTW shows that average salary increase budgets for U.S. companies in 2027 are expected to average 3.4%, down slightly from the actual 3.5% increase budget reported for 2026, according to its survey of more than 34,000 companies across 156 countries, including 1,650 in the U.S.

Similarly, Gallagher's 2026/2027 Salary Survey, which included approximately 1,180 employers, found that salary budget increases are stabilizing at between 3% and 3.5% annually. The findings reflect a return to more typical compensation planning after several years of elevated pay increases during the pandemic-era labor market.

Overall, employers are taking a more cautious approach to salary planning, citing cost management pressures, a tight labor market, and inflationary concerns, according to the surveys.

Experts say employers are becoming increasingly strategic in how they allocate pay increases, shifting away from broad, across-the-board raises in favor of targeted, merit-based increases for top performers and employees in critical roles.

"Salary budgets may be holding steady, but the way organizations are using those dollars is changing significantly," said Brittany Innes, senior director, rewards data intelligence, at WTW. "Employers are moving away from broad-based increases and toward more precise, performance-driven pay strategies that target the roles, skills and talent segments that matter most."

Gallagher also found that merit continues to be the primary driver of pay increases, particularly for large employers.

Salary Concerns Persist

The new data on pay comes amid rising employee concerns over whether wages can keep pace with the cost of living. Nearly half of working Americans (49%) say they do not believe their wages will ever catch up with the rising cost of living, while another 32% say it will take many years, according to a 2026 financial outlook from San Francisco-based career platform Resume Now. Fewer than one in five workers (19%) believe their wages will catch up with inflation in 2026.

The findings underscore the growing disconnect between employer salary budgets and employee expectations as inflation continues to strain household finances.

About 7 in 10 workers (69%) feel underpaid, with just 2% believing they are overpaid, according to Resume Now.

"Workers are telling us something critical: They're not just stretched thin; they're losing hope," said Keith Spencer, career expert at Resume Now.

Navigating salary decisions has been difficult for many organizations. While employees continue to grapple with higher living costs and persistent inflation, employers are also facing rising operating expenses and ongoing economic uncertainty, making compensation decisions increasingly challenging.

Compensation experts say that even if meaningful pay raises are off the table, employers should be transparent about how compensation decisions are made.

"Employees want to know how pay decisions are made," Carrie Cavanaugh, SHRM-SCP, senior HR consultant at HR consulting firm Find Great People, said June 18 at SHRM26, held in person in Orlando and virtually.

"Transparency builds trust, even when budgets are tight," she said. "And when there's no money for pay raises, we have to say that too."

Employees want answers to several key questions about compensation, including: how pay decisions are made; why people in similar roles may earn differently; what growth looks like over time; and what they can do to increase their earnings over time.

Organizations should be prepared to answer those questions honestly, Cavanaugh said. Employees may not always like the answer, but they are more likely to trust decisions that are explained clearly and consistently.

Wheaton Park District

General Obligation Limited Tax Park Bonds, Series 2026

Planning Packet

June 6, 2026

Prepared by: Anthony Miceli
President

SPEER FINANCIAL
230 W MONROE ST, SUITE 2630
CHICAGO, IL 60606
PHONE: 312-529-5881

SPEER FINANCIAL, INC.
Independent Municipal Advisor

2026 Financing Summary

Security:

- General Obligation Limited Tax Park Bonds payable from any funds of the District legally available for such purpose, and all taxable property in the District is subject to the levy of taxes to pay the same without limitation as to rate. The amount of said taxes that may be extended to pay the Bonds is limited by the District's Debt Service Extension Base (DSEB)

Purpose:

- Provide a revenue source for the payment of debt service on the District's General Obligation Park Bonds (Alternate Revenue Source), Series 2019A
- Fund various capital projects.

Expected Method of Sale:

- Competitive bank placement.

Sizing Constraints:

- Sized to fill the available 2026 DSEB Levy.

Financing Timetable

ACTION	PARTY RESPONSIBLE	DATE
BINA Publication Deadline	District/Chapman	N/A
BINA Public Hearing	District	N/A
Distribute Draft Term Sheet (TS) and Bank List for Review	Speer	Tuesday, October 20, 2026
Distribute Final TS and Post Notice of Sale	Speer	Tuesday, November 3, 2026
Bank Bid(s) Received	All Parties	Tuesday, November 17, 2026
Adopt Bond Ordinance	District	Wednesday, November 18, 2026
Closing	All Parties	Thursday, December 3, 2026

News Paper Publication *Board Action*

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Financing Distribution List

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Seema Ganatra Patel	Chapman and Cutler	Senior Counsel	spatel@chapman.com	312-845-3836

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Summary of Outstanding Debt

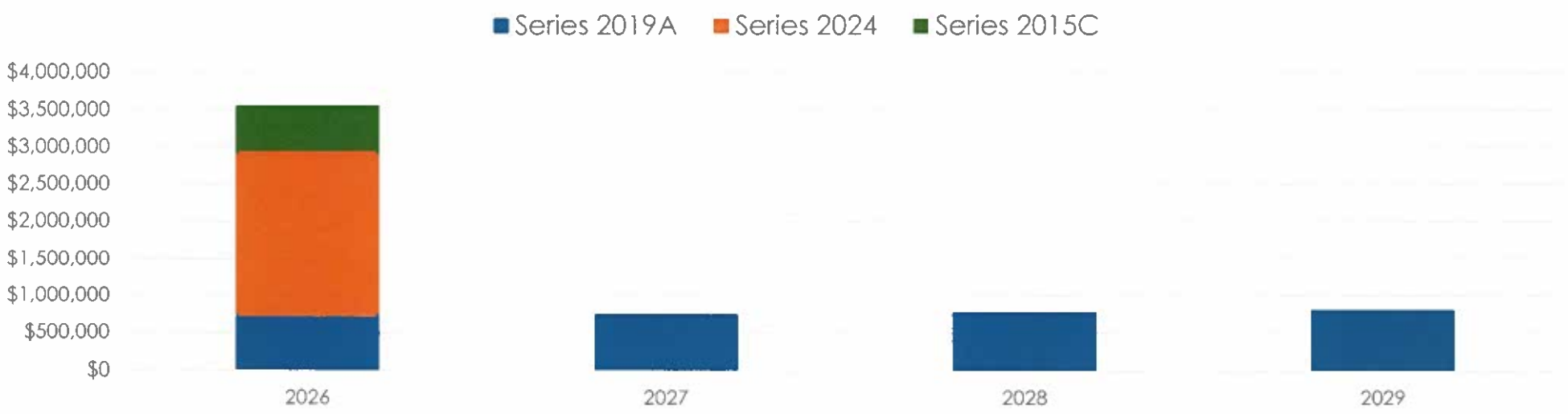
General Obligation Limited Tax Park Bonds

Series	Par Outstanding	Callable Par	Call Date	Coupons	Maturity Date	Amortization	Tax Status	Pledged Revenue	Purpose
2015C	$610,000	$610,000	12/30/2024	3.00%	December 30	2021-2026	Tax-Exempt	DSEB	Refund Series 2005A
2025	$2,235,117	$0	N/A	3.00%	November 1	2026	Tax-Exempt	DSEB	Series 2019A Payment & Capital
Total	$2,845,117	$610,000							

General Obligation (Alternate Revenue Source Bonds)

Series	Par Outstanding	Callable Par	Call Date	Coupons	Maturity Date	Amortization	Tax Status	Pledged Revenue	Purpose
2019A	$3,055,000	$1,590,000	12/15/2027	2%-5%	December 15	2020-2029	Tax-Exempt	Bond Fund / Rollover Bonds	Refund Series 2010 & Capital
Total	$3,055,000	$1,590,000							

Principal Repayment



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Debt Limit, DSEB and BINA Capacity

Debt Service Extension Base (DSEB)

Year	DSEB	CPI Increase	Cumulative Increase
Base	2,009,032.50		
2009	2,011,041.53	0.10%	2,009.03
2010	2,065,339.65	2.70%	56,307.15
2011	2,096,319.74	1.50%	87,287.24
2012	2,159,209.33	3.00%	150,176.83
2013	2,195,915.88	1.70%	186,883.38
2014	2,228,854.61	1.50%	219,822.11
2015	2,246,685.44	0.80%	237,652.94
2016	2,262,412.23	0.70%	253,379.73
2017	2,309,922.88	2.10%	300,890.38
2018	2,358,431.26	2.10%	349,398.76
2019	2,403,241.45	1.90%	394,208.95
2020	2,458,516.00	2.30%	449,483.50
2021	2,492,935.22	1.40%	483,902.72
2022	2,617,581.98	5.00%	608,549.48
2023	2,748,461.07	5.00%	739,428.57
2024	2,841,908.74	3.40%	832,876.24
2025	2,924,324.09	2.90%	915,291.59
2026	3,003,280.84	2.70%	994,248.34

Debt Limit

		Non-Referendum Debt Limit 0.575% of EAV	Statutory Debt Limit 2.875% of EAV
Equalized Assessed Value (2025)	$3,404,006,067		
Non-Referendum Authority (0.575% of EAV)		$19,573,035	
Statutory Debt Limitation (2.875% of EAV)			$97,865,174

Issue:	Outstanding Par:	Applicable Par:	
GO Limited Tax Park Bonds, Series 2015C	$610,000	$610,000	$610,000
GO ARS Bonds, Series 2019A	$3,055,000	$0	$0
GO Limited Tax Park Bonds, Series 2025	$2,235,117	$2,235,117	$2,235,117
Total	$5,900,117	$2,845,117	$2,845,117
Legal Debt Margin		**$16,727,918**	**$95,020,057**

Bond Issue Notification Act (BINA) Capacity

Date	BINA Amount	Series	Par	Remaining Capacity	Expiration
9/18/2024	7,500,000.00			7,500,000.00	9/18/2027
11/12/2024		2024	$ 2,142,397	5,357,603.00	9/18/2027
11/29/2025		2025	$ 2,235,117	3,122,486.00	9/18/2027

SPEER FINANCIAL

Estimated
General Obligation Limited Tax Park Bonds, Series 2026

Levy Year	Bond Year	DSEB Margin	General Obligation Limited Tax Park Bonds, Series 2026 Dated: December 3, 2026 Principal (11/1)	Rate	Interest (11/1)	Total	Remaining DSEB Margin
2026	2027	$ 3,003,281	$ 2,916,905	3.25%	$ 86,373	$ 3,003,278	$ 3.04
Total			$ 2,916,905		$ 86,373	$ 3,003,278	$ 3.04

Sources and Uses		
Sources		
Par Amount of Bonds		$ 2,916,905
Reoffering Premium		-
Total Sources		$ 2,916,905
Uses		
Deposit to Project Fund		$ 2,121,580
Payment of GO ARS Bonds		775,325
Costs of Issuance		20,000
Bond Counsel	*$10,000*	
Financial Advisor	*$10,000*	
Total Uses of Funds		$ 2,916,905
June 15, 2027 GO ARS Payment		$ 42,450
Net New Capital		$ 2,079,130

SPEER FINANCIAL

Estimated
General Obligation Limited Tax Park Bonds, Series 2027

Levy Year	Bond Year	DSEB Margin	General Obligation Limited Tax Park Bonds, Series 2027 Dated: December 2, 2027 Principal (11/1)	Rate	Interest (11/1)	Total	Remaining DSEB Margin
2027	2028	$ 3,048,330	$ 2,966,985	3.00%	$ 81,345	$ 3,048,330	$ 0.16
Total			$ 2,966,985		$ 81,345	$ 3,048,330	$ 0.16

Sources and Uses		
Sources		
Par Amount of Bonds		$ 2,966,985
Reoffering Premium		-
Total Sources		$ 2,966,985
Uses		
Deposit to Project Fund		$ 2,154,135
Payment of GO ARS Bonds		792,450
Costs of Issuance		20,400
Bond Counsel	*$10,200*	
Financial Advisor	*$10,200*	
Total Uses of Funds		$ 2,966,985
June 15, 2028 GO ARS Payment		$ 23,700
Net New Capital		$ 2,130,435

SPEER FINANCIAL

Estimated
General Obligation Limited Tax Park Bonds, Series 2028

Levy Year	Bond Year	DSEB Margin	General Obligation Limited Tax Park Bonds, Series 2028 Dated: December 6, 2028 Principal (11/1)	Rate	Interest (11/1)	Total	Remaining DSEB Margin
2028	2029	$ 3,094,050	$ 3,012,462	3.00%	$ 81,588	$ 3,094,050	$ 0.49
Total			$ 3,012,462		$ 81,588	$ 3,094,050	$ 0.49

Sources and Uses		
Sources		
Par Amount of Bonds		$ 3,012,462
Reoffering Premium		-
Total Sources		$ 3,012,462
Uses		
Deposit to Project Fund		$ 2,187,962
Payment of GO ARS Bonds		803,700
Costs of Issuance		20,800
Bond Counsel	*$10,400*	
Financial Advisor	*$10,400*	
Total Uses of Funds		$ 3,012,462
June 15, 2029 GO ARS Payment		$ 8,100
Net New Capital		$ 2,179,862

Estimated
General Obligation Limited Tax Park Bonds, Series 2029

Levy Year	Bond Year	DSEB Margin	General Obligation Limited Tax Park Bonds, Series 2029 Dated: December 5, 2029 Principal (11/1)	Rate	Interest (11/1)	Total	Remaining DSEB Margin
2029	2030	$ 3,140,460	$ 3,057,400	3.00%	$ 83,059	$ 3,140,459	$ 0.63
Total			$ 3,057,400		$ 83,059	$ 3,140,459	$ 0.63

Sources and Uses		
Sources		
Par Amount of Bonds		$ 3,057,400
Reoffering Premium		-
Total Sources		$ 3,057,400
Uses		
Deposit to Project Fund		$ 2,218,100
Payment of GO ARS Bonds		818,100
Costs of Issuance		21,200
Bond Counsel	*$10,600*	
Financial Advisor	*$10,600*	
Total Uses of Funds		$ 3,057,400
June 15, 2030 GO ARS Payment		$ -
Net New Capital		$ 2,218,100

SPEER FINANCIAL

Estimated
General Obligation Limited Tax Park Bonds, Series 2030

Levy Year	Bond Year	DSEB Margin	General Obligation Limited Tax Park Bonds, Series 2030 Dated: December 4, 2030 Principal (11/1)	Rate	Interest (11/1)	Total	Remaining DSEB Margin
2030	2031	$ 3,187,560	$ 3,103,003	3.00%	$ 84,557	$ 3,187,560	$ 0.17
Total			$ 3,103,003		$ 84,557	$ 3,187,560	$ 0.17

Sources and Uses		
Sources		
Par Amount of Bonds		$ 3,103,003
Reoffering Premium		-
Total Sources		$ 3,103,003
Uses		
Deposit to Project Fund		$ 3,081,403
Costs of Issuance		21,600
Bond Counsel	*$10,800*	
Financial Advisor	*$10,800*	
Total Uses of Funds		$ 3,103,003

Long Range Capital Expense Outlook
2027-2041
Capital Budget

Sum of Grant Priortization Tool	Column Labels														
Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
40-000-000 Nonspecified Area															
District Wide Asphalt Replacement	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
Cosley F Donation for 855 Prairie Property	-	-													
District Wide Unforeseen Capital Expenses	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)	(100,000)
2019 Build Illinois Bond Fund Projects	300,000														
Atten Lighting Work - Apr									(125,000)						
CC - Roof Replacement									(83,400)						
District Wide Security Camera Upgrades	(30,000)	(30,000)	(30,000)												
Danada OSLAD Grant		600,000													
Atten Streambank Restoration - Cantigny Reimbursement	200,000														
Atten Streambank Restoration - EPA Grant	600,000														
District Master Plan	(125,000)														
District Wide Facility Master Planning	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)	(25,000)
Toohey OSLAD Grant		600,000													
Danada- Electric/Water/Sanitary Services		415,000													
Fire Panel Upgrades Multiple Locations	(30,000)														
District Wide Outdoor AED's	(35,000)	(35,000)													
40-000-000 Nonspecified Area Total	505,000	1,175,000	(405,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(583,400)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)	(375,000)
40-000-184 Northside Park Lagoon Renovtn															
Dredging															(1,335,000)
40-000-184 Northside Park Lagoon Renovtn Total															(1,335,000)
40-000-187 Central Athletic Complex Project															
Main Gym Roof, Lobby Roof and Kale Roof									(550,000)						
40-000-187 Central Athletic Complex Project Total									(550,000)						
40-000-188 Sensory Playground															
Play for All - Five to Twelve Playground - Musical Equipment	(75,000)														
Play for All - Musical Instruments (Donation)	75,000														
40-000-188 Sensory Playground Total	-														
40-800-805 Atten															
Water Pump Recondition-Atten 16, 19, 20							(14,000)								
Colorcoat/ Repair Courts 4									(125,000)						
Atten Playground Replacement					(585,000)										
Atten Ball Field Lighting- Fields 19 & 20				(140,000)											
Atten Replace Parking Lots							(320,000)								
Atten Concessions Shelter & Restrooms							(200,000)								
Atten Irrigation		(990,000)													
Atten Bleachers (x12)				(75,000)											
Atten Bleacher Pads				(30,000)											
Atten Park Streambank Restoration ($200k WPD / $800k other)	(1,000,000)														
40-800-805 Atten Total	(1,000,000)	(990,000)		(245,000)	(585,000)		(534,000)		(125,000)						

Long Range Capital Expense Outlook
2027-2041
Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
40-800-806 Briarpatch															
Briar Patch Playground Replacement										(167,000)					
Briar Patch Shelter, Concessions & Restroom									(200,000)						
Briar Patch Bleachers (x12)				(75,000)											
Briar Patch Bleacher Pads				(30,000)											
Briar Patch Shed									(25,000)						
Briar Patch Surface Replacement								(167,000)							
40-800-806 Briarpatch Total				(105,000)				(167,000)	(225,000)	(167,000)					
40-800-809 Brighton															
Brighton Playground Surfacing	(144,000)														
Brighton Playground Replacement														(120,000)	
40-800-809 Brighton Total	(144,000)													(120,000)	
40-800-811 Manchester															
PARK SERVICES CENTER ROOF	(980,000)														
Park Serices Generator Replacement				(60,000)											
Park Services Fuel Storage Replacement									(10,000)						
Park Services Furniture						(40,000)									
Park Services Windows	(40,000)														
40-800-811 Manchester Total	(1,020,000)			(60,000)		(40,000)			(10,000)						
40-800-812 Central Park & Athletic Complex															
Central Ice Rink				(140,000)											
Central Pickleball and Fence Replacement								(120,000)							
CAC Softball Infield Improvements (2 fields)	(150,000)														
Central Building Envelope Assessment	(50,000)														
CAC Front retaining wall & railing Repairs	(30,000)														
CAC Building Automation Controls- Engineering	(50,000)														
Central Pickleball Court Color Coat & Crack Fill	(28,000)														
40-800-812 Central Park & Athletic Complex Total	(308,000)			(140,000)				(120,000)							
40-800-813 Cosley Zoo															
#T2608 Trailer - Zoo Horse Trailer			(20,000)												
Cosley Cage Education animals bank 2										(18,000)					
Cosley Holding Cage behind barn				(25,000)											
Cosley Exhibit Fence - fox, coyote								(35,000)							
Cosley Dumbwaiter- Station				(15,000)											
Cosley Caging - Chickens				(25,000)											
Cosley Raccoon Enclosure Shotcrete				(105,000)											
Cosley Holding Caging- Quarintine					(25,000)										
Cosley Pump House -used						(15,000)									
Cosley Butterfly Garden						(23,000)									
Cosley Roof- Bobcat Exhibit						(12,000)									
Cosley Cage Mesh- Bobcat Exhibit						(85,000)									
Cosley Roof- Quarintine										(20,000)					

Long Range Capital Expense Outlook
2027-2041
Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Replacement 2022 - Cosley Walk-in Freezer						(18,000)									
Cosley Hale Pavillion Siding Shutters / Heating / Flooring	(38,000)														
Cosley Utility Club Car	(12,000)														
Cosley - Burrows to Branches - Foundation Grant	100,000	3,500,000	3,500,000												
Cosley - Burrows to Branches	(100,000)	(3,500,000)	(3,500,000)												
40-800-813 Cosley Zoo Total	(50,000)	-	(20,000)	(170,000)	(25,000)	(153,000)		(35,000)		(38,000)					
40-800-815 Graf Park															
GRAF PARKPLAYGROUND EQUIP		(275,000)													
Exterior Fence (vegetation removal 50yrs overgrowth)							(60,000)								
Graf Sports Lights Main Field		(550,000)													
Graf Sports Lights Softball Fields												(145,000)			
Graf Bleachers (x6)				(35,000)											
Graf Softball Infield Improvements (3 fields)	(150,000)														
Graf Park Irrigation			(650,000)												
40-800-815 Graf Park Total	(150,000)	(825,000)	(650,000)	(35,000)			(60,000)					(145,000)			
40-800-817 Herrick															
CL Herrick Playground Surfacing	(80,000)														
CL Herrick Playground Equipment											(99,000)				
40-800-817 Herrick Total	(80,000)										(99,000)				
40-800-818 Hoffman Park															
Hoffman Parking Lot Replacement									(80,000)						
40-800-818 Hoffman Park Total									(80,000)						
40-800-819 Hurley Gardens															
Hurley Gardens Roof Replacement	(30,000)														
40-800-819 Hurley Gardens Total	(30,000)														
40-800-820 Kelly Park															
Kelly Bridge Replacement														(50,000)	
Edison Baseball/Softball @ Kelly Park Infield Improvements (3 fields)	(100,000)														
40-800-820 Kelly Park Total	(100,000)													(50,000)	
40-800-821 Briar Knoll															
Briar Knoll Playground Replacement							(225,000)								
40-800-821 Briar Knoll Total							(225,000)								
40-800-822 Lincoln Marsh															
Central Retaining Wall				(105,000)											
40-800-822 Lincoln Marsh Total				(105,000)											
40-800-825 Memorial Park															
Memorial Park Lighting										(24,000)					
Memorial Sidewalk Replacement										(75,000)					

Long Range Capital Expense Outlook
2027-2041
Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Memorial Doughboy Renovation				(25,000)											
Wheaton Lions Terrace	9,000	9,000	9,000												
40-800-825 Memorial Park Total	9,000	9,000	9,000	(25,000)						(99,000)					
40-800-826 Northside Park															
NS Pool Water Heater #1							(15,000)								
NS Pool Filter Media & Lateral Replacement								(110,175)							
NS Pool - Sound System									(12,780)						
Northside Backstop & Fence Replacement	(130,000)														
Northside Basketball Color Coat				(50,000)											
Northside Tennis Color Coat		(48,000)							(30,000)						
Northside Playground Replacement								(400,000)							
Northside Pool Roof Replacement												(165,000)			
NS Pool - Boilers					(45,000)										
NS Pool Sand Blast & Paint		(100,000)													
Northside Pool Wood Deck Replacement	(75,000)														
Northside Warming Shelter - Engineering & Design	(25,000)														
NS Pool - Turbines	(25,000)														
NS Baseball Infield Improvements (1 field)		(50,000)													
Northside Cabin Demo	(50,000)														
40-800-826 Northside Park Total	(305,000)	(198,000)		(50,000)	(45,000)		(15,000)	(510,175)	(42,780)			(165,000)			
40-800-828 Rathje															
Rathje Backstop Replacement				(55,000)											
Rathje Playground Replacement												(120,000)			
40-800-828 Rathje Total				(55,000)								(120,000)			
40-800-829 Hull															
Hull Park Playground Surface Replacement					(60,000)										
40-800-829 Hull Total					(60,000)										
40-800-835 Seven Gables															
Seven Gables Asphalt Parking Replacement							(800,000)								
Seven Gables Asphalt Path Replacement							(530,000)								
SEVEN GABLES PARKROOF - barn				(64,250)											
Seven Gables Playground Equipment				(360,000)											
Seven Gables Irrigation	(1,355,000)														
Seven Gables Outdoor Fitness	(40,000)														
Seven Gables Replace 3 Tennis Courts	(190,000)														
40-800-835 Seven Gables Total	(1,585,000)			(424,250)			(1,330,000)								
40-800-837 Sunnyside															
Sunnyside Playground Replacement									(140,000)						
40-800-837 Sunnyside Total									(140,000)						
40-800-839 WW Stevens															

Long Range Capital Expense Outlook
2027-2041
Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
WW Stevens Playground Equipment			(180,000)												
40-800-839 WW Stevens Total			(180,000)												
40-800-845 Scottdale Park															
Scottdale Playground Surface Replacement			(72,000)												
Scottdale Asphalt Path Replacement									(88,000)						
Scottdale Shelter Roof									(20,000)						
Scottdale Playground Equipment															(100,000)
40-800-845 Scottdale Park Total			(72,000)						(108,000)						(100,000)
40-800-846 CC and Rice and Blanchard															
Heating System Boiler B-1													(33,500)		
Heating System Boiler B-2													(33,500)		
CC Flooring/Carpeting				(25,000)											
A/C Cooling Tower						(50,000)									
Boiler Room Water Heater - Rice													(16,000)		
Neptune Filters - Rice												(180,000)			
24HP Circulating Pump P-6													(12,855)		
25HP Circulating Pump P-4													(14,480)		
25HP Circulating Pump P-5													(14,480)		
Rice Irrigation Equip														(15,075)	
COMMUNITY CENTER PLAYGROUND EQUIP			(150,000)												
Rice Pool Water Slides Replacement			(825,000)												
Community Center Irrigation	(60,000)														
Rice Pool PVC Interior Fence				(40,000)											
Community Center Priority Projects (TBD)	(250,000)	(3,000,000)													
Community Center HVAC Improvements	(500,000)	(500,000)													
Sound System Speakers					(18,826)										
Generator Replacement						(75,000)									
Photovoltaic Project (offset by ICECF Grant $132.6K)										(221,000)					
Rice Pool Sand Blast & Paint	(285,000)														
Replacement 2018 - Boiler Room Water Heater - Rice							(16,000)								
Rice Pool Slide Painting	(30,000)														
Community Center Elevator	(200,000)														
Community Center Landscape Around Building	(55,000)														
40-800-846 CC and Rice and Blanchard Total	(1,380,000)	(3,500,000)	(975,000)	(65,000)	(18,826)	(125,000)	(16,000)			(221,000)		(180,000)	(124,815)	(15,075)	
40-800-849 Toohey Park															
Toohey Metal Fence Replacement				(65,000)											
TOOHEY PARK Building Envelop Repairs		(50,000)													
Toohey Park Pond Dredging	(275,000)														
Toohey OSLAD Park Renovations	(600,000)	(600,000)													
40-800-849 Toohey Park Total	(875,000)	(650,000)		(65,000)											
40-800-850 Hillside Tot Lot															
Hillside Tot Lot Playground Equipment Replacement	(120,000)														

Long Range Capital Expense Outlook
2027-2041
Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
40-800-850 Hillside Tot Lot Total	(120,000)														
40-800-852 Clocktower															
Clocktower Golf Fence Replacement								(80,000)							
Clocktower Skate Fence Replacement								(80,000)							
Clocktower Skate Park Equipment							(200,000)								
Clocktower Pond Liner	(30,000)														
Clocktower Mini Golf Fence Replacement	(50,000)														
Clocktower Mini Golf Carpet Replacement	(80,000)														
40-800-852 Clocktower Total	(160,000)						(200,000)	(160,000)							
40-800-853 Lucent															
Danada Backstops							(150,000)								
Danada Electric Service		(235,000)													
Danada Water Service		(50,000)													
Danada South OSLAD Projects		(1,200,000)													
Danada 2-5 yr old Playground Equipment													(150,000)		
Danada Sanitary Service		(130,000)													
Danada Invasive Species Clearing	(80,000)														
Danada South- Surface Replacement		(60,000)													
40-800-853 Lucent Total	(80,000)	(1,675,000)					(150,000)						(150,000)		
40-800-854 Historical Museum															
Museum Stair Replacement - 10% WPD Contribution	(25,000)														
40-800-854 Historical Museum Total	(25,000)														
40-800-856 Prairie Ave Building															
Prairie Building AC Unit	(32,000)														
Prairie Building Gutters	(15,000)														
Prairie Building Landscape	(25,000)														
40-800-856 Prairie Ave Building Total	(72,000)														
40-800-857 Blanchard Building															
Blanchard Building Chapel Demolition	(100,000)														
40-800-857 Blanchard Building Total	(100,000)														
Grand Total	**(7,070,000)**	**(6,654,000)**	**(2,293,000)**	**(1,919,250)**	**(1,108,826)**	**(693,000)**	**(2,905,000)**	**(1,367,175)**	**(1,864,180)**	**(900,000)**	**(474,000)**	**(985,000)**	**(649,815)**	**(560,075)**	**(1,810,000)**

Long Range Operating Capital Expense Outlook

2027-2041

Capital Budget

Sum of Prioritization Tool	Column Labels														
Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
10-101-000 Nonspecified Area															
#1010 Truck - Ford Explorer (Marketing)			28,000												
#1101 Truck - F250 - plow truck/pickup								40,000							
#1112 Truck -Dump - Crew cab/dump truck								60,000							
#1117 Truck - Express Cargo Van									37,000						
#1129 Truck - Van											35,000				
#1152 Truck - F250 Crew Cab 4x4										43,000					
#1153 Truck - F250 Crew Cab 4x4										43,000					
#1154 Truck - F250 Reg. Cab 4x4										44,000					
#1207 Tract - Backhoe									82,000						
#1211 Tract - Toro Sand Pro			25,000												
#1312 Mower - Toro 4000 D					85,000										
#1318 Mower - Z Master Walk Behind Mower						18,000									
#1321 Mower - SCAG Mower								10,200							
#1322 Mower - SCAG Mower								10,200							
#1352 Mower - Toro 4010D			98,000												
#1371 Mower - Toro 4000 D		86,000													
#1385 Equip - Toro MP 5700 (Pesticide Sprayer)						75,000									
#1390 Mower - TORO 7210				65,000											
#1411 Equip - Seal Coat			18,000												
#1414 Tract - Gator	15,600									15,000					
#1429 Equip - Vermeer Chipper			50,000												
#1486 Equip - Doonsan											24,000				
#1601 Gator		12,000													
#1602 Gator		12,000													
#1603 Gator		12,000													
#1686 Equip - Power Boss floor sweeper - PSC			50,000												
#1709 Equip - Genie Personal Lift - PSC			13,000												
#1744 Equip - Pressure Washer - PSC equipment maintenance								14,400							
#1996 Equip - Water Reel Kifco			11,000												
#1997 Equip - Water Reel Kifco	16,000														
#A801 Equip - Aeravator - sportsfield maintenance				15,000										21,600	
#G102 Golf Cart													16,250		
#Golf 7 Golf Cart									16,250						
#R163 ATV - John Deere					7,800										
#T2607 Trailer - Vermeer Tree Spade				50,000											
Bug 1 Mud Buggy			18,000												
Golf Cart #10			13,000												
Golf Cart #11			13,000												
Golf Cart #12			13,000												
Golf Cart #13			13,000												
Golf Cart #3												5,000			
Golf Cart #4												11,700			
Golf Cart #8												11,000			

Long Range Operating Capital Expense Outlook
2027-2041
Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Golf Cart #9	13,000														
Wiedenmann Super 500			49,000												
Replacement 2017 - Doonsan Portable Air	29,000														
Replacement 2017 - F250 Crew Cab 4x4		55,000													
Replacement 2017- F250 Crew Cab 4x4		55,000													
Replacement 2017 - F250 Reg. Cab 4x4		55,000													
Replacement 2017 - F350 w/dump	50,000														
Replacement 2017 - Dump Truck/Salt Truck	80,000														
Replacement 2017 - Kubota Utility	39,000														
Replacement 2018 - dump/snow plow F450		60,000													
Replacement 2018 - F250 Crew Cab - Trim Crew	51,000														
Replacement 2018 - F350 Utility Body - Projects truck/plow		68,000													
Replacement 2018 - Bobcat Skidsteer		66,000													
Replacement 2019 - 7210 Toro - turf/snow			84,400												
Replacement 2019 - Kubota RTV			19,500												
Replacement 2020 - Bobcat Skid Steer-Diesel				52,000											
Replacement 2018 - Ballfield Groomer				20,000											
Replacement 2019 - New Holland				58,000											
Replacement 2022 - ABI Field Grader - baseball fields				21,000											
Replacement 2023 - Ford F250 Truck					42,000										
Replacement 2019 - Mower - 4000D Toro - turf/snow					84,400										
Replacement 2021 - Mower - Toro7210					88,000										
Replacement 2023 - Dodge Ram Crew Cab					56,000										
Replacement 2024 - Ford F250 Truck						40,000									
Replacement 2019 - Kubota - Districtwide tractor						38,000									
Replacement 2023 - Mower - 4000D							103,000								
Replacement 2024 - Skidsteer Trailer - transport								15,000							
Replacement 2024 - Ford Maverick Truck								105,000							
Replacement 2020 - Vermeer Stump Grinder									35,000						
Replacement 2020- Foley Blade Grinder									26,000						
Replacement 2025 - F150 Pickup/ Snow									45,000						
Replacement 2025 - - F250 - plow truck/pickup									60,000						
Replacement 2025 - Ford F250 Pickup									60,000						
Replacement 2025 - Ford F350 Crew cab/dump truck									75,000						
Replacement 2025 - Express Cargo Van									110,000						
Replacement 2025- F350 Dump - dump/plow truck									75,000						
Replacement 2022 - Ride on roller											19,000				
Replacement - Case 580SN Loader														140,000	
Replacement - Mower - Toro 4010D														135,000	
Lift gates for 3 trucks	16,000														
Fecon attachment for skidsteer				120,000											
Athletic enclosed trailer	20,000														
Two man scissor lift	30,000														
Electic mower for Cosley	50,000														
Toro ProCore walk behind	40,000														

Long Range Operating Capital Expense Outlook
2027-2041
Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Box grader for skid steer	40,000														
Brite Stripe ride on machine	20,000														
F-250 Athletics Pickup	50,000														
Additional attachments for ABI	20,000														
Robotic Field Striping Machine	65,000														
10-101-000 Nonspecified Area Total	644,600	461,000	515,900	401,000	363,200	171,000	103,000	254,800	621,250	145,000	78,000	27,700	16,250	296,600	
20-101-000 Nonspecified Area															
#2702 Equip - E Gator (Marsh)	15,000														
#7 Golf Cart			20,000												
#G102 Golf Cart			13,000												
Replacement 2022 - Turfco T3000 Applicator						14,400									
Replacement 2023 - Golf Cart												11,000			
20-101-000 Nonspecified Area Total	15,000		33,000			14,400						11,000			
20-101-225 Central Athletic Center															
CAC Gym Basket Improvements	23,000														
20-101-225 Central Athletic Center Total	23,000														
60-000-000 Nonspecified Area															
100 Gallon Water Heaters (x4)		60,000							75,000						
AAON Make-Up Unit (east 14)	250,000														
Asphalt	200,000	200,000	200,000												
HVAC York Rooftop Unit (east 13)													25,548		
HVAC York Rooftop Unit (east 15)													25,548		
HVAC York Rooftop Unit (west 10)													25,548		
HVAC York Rooftop Unit (west 11)													25,548		
HVAC York Rooftop Unit (west 7)													25,548		
HVAC York Rooftop Unit (west 9)													25,548		
Replace Carpet Upper Level (7,200 sq/ft)					150,000										
Security System				25,000											
Echo Robotic Mower	46,000														
Driving Range - TopTracer	820,000														
60-000-000 Nonspecified Area Total	1,316,000	260,000	200,000	25,000	150,000				75,000				153,288		
60-601-000 Nonspecified Area															
2010 Toro Workman HDX #2747											80,000				
2011 Ford Pick Up W/Snow Plow					36,000										
Beer Tower Pumping System w/Nitrogen				60,000											
Bunkers East				700,000											
Bunkers South					700,000										
Bunkers West						700,000									
CUSHMAN UTILITY CART											34,000				
Deep Well Pump				20,000											
FLEX 21 GREEN MOWER(7)										133,000					

Long Range Operating Capital Expense Outlook
2027-2041
Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Foley 653 Accu-Master Reel Grinder			47,000												
Foley 672 Accu-Pro Bedknife Grinder			22,000												
Ford F350 4WD W/Plow											56,000				
Irrigations System - East				1,500,000											
Irrigations System - South					1,500,000										
Irrigations System - West						1,500,000									
JOHN DEERE 825i Gator XUV										27,000					
Mechanical Lift				20,000											
Otterbine Fountain									25,000						
PROCORE 648 AERATOR								30,000					30,000		
Pump (7.5hp)		20,000													
Pump (75hp)		60,000													
TORO GREENSMASTER 1600													40,000		
TORO GREENSPRO 1200	28,000	-													
TORO GREENSPRO 1260 Roller #1								20,000							
TORO GREENSPRO 1260 Roller #2								20,000							
TORO GROUNDMASTER4000-D TIER 4						80,000						130,000			
Toro Multi Pro 5800 G 300 Gal. Sprayer						100,000	100,000								
TORO REELMASTER 3555-D Fairway Mower (4)								75,000							
Toro Sand Pro with tooth rake & light kit								19,000							
TORO Sidewinder 3500 Bank Mower (1)	46,000	46,000													
TORO WORKMAN 3200										34,000					
TORO WORKMAN GTX										14,000					
Toro Workman HDX										32,000					
TORO WORKMAN MDX #1				14,000											
TORO WORKMAN MDX #2				14,000											
TORO Z-MASTER ROUGH MOWER 287L													20,000		
TURFCO TOPDRESSER			28,000												
TY-CROP MH 400 SH Topdresser													45,000		
TYCROP PROPASS 180													39,000		
Vehicle Lift	20,000														
VERTI-Quake 2516									40,000						
Wiedenmann Super 500		59,000	-												
Workman HDX Auto (X2)													64,000		
Toro Greensmaster 3320 Hybrid #1										68,000					
Toro Greensmaster 3320 Hybrid #2										68,000					
Toro Greensmaster 3320 Hybrid #3										68,000					
JOHN DEERE Pro Gator 2020A	36,000	36,000													
JOHN DEERE GS Gator	15,000														
John Deere 5075E Utility Tractor	66,000														
Dakota 440 Material Handler	49,000														
Agrimetal 660 Roller		28,000	28,000												
JOHN DEERE Diesel Tractor		66,000													
Replacement 2017 - Toro Workman HDX		-													
Replacement 2018 - TORO Sidewinder 3500 Bank Mower (2)		46,000													

Long Range Operating Capital Expense Outlook
2027-2041
Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Replacement 2017- Toro Workman 1100		48,000													
Replacement 2019 - TORO REELMASTER 3555-D Fairway Mower (1)					75,000										
Replacement 2019 - TORO REELMASTER 3555-D Fairway Mower (2)					75,000										
Replacement 2023 - TurfCo Torrent 2 Blowers					22,000										
Replacement 2018 - VERTI- DRAIN AERATOR							80,000								
Replacement 2019 - TORO REELMASTER 3555-D Fairway Mower (3)								75,000							
Replacement 2025 - JOHN DEERE Gator GS									32,000						
Replacement 2022 -YAMAHA U-MAX UTILITY CART MED.											28,000				
Replacement 2023 - TORO REELMASTER 5210 Fairway Mower												75,000			
Replacement 2024 - Toro Greensmaster 3320 Hybrid													180,000		
Replacement 2025 - Toro Multi Pro 5800 G 300 Gal. Sprayer														100,000	
Yamaha U-Max UTILITY CART	14,000														
JOHN DEERE Gator 8251i	36,000														
Toro Turf Pro 500 - Robotic	33,000			33,000											
60-601-000 Nonspecified Area Total	343,000	409,000	125,000	2,361,000	2,408,000	2,380,000	180,000	239,000	97,000	444,000	198,000	205,000	418,000	100,000	
60-611-000 Nonspecified Area															
110 Yamaha Golf Cars		700,000										750,000			
ADA GOLF CAR - GOLF EXPRESS											14,000				
AGC Roof										916,000					
Carpet-Pro Shop	25,000								40,000						
Cart Bridge # 6					35,000										
Cart Bridge #13					35,000										
Cart Bridge #4					35,000										
Cart Path Repairs	50,000	50,000	50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Pedestrian Bridge #10/18					35,000										
Pump House Roof				10,000											
Shelter	30,000														
Yamaha Golf Cars w/Box	30,000											40,500			
Replacement 2022 - Yamaha U-Max 2 Utility with cage #109-22				16,500											
Replacement 2024 - Yamaha G23A Utility (range picker)						17,500									
Replacement 2028 - Yamaha U-Max 2 Utility with cage #109-22										20,500					
60-611-000 Nonspecified Area Total	135,000	750,000	50,000	126,500	240,000	117,500	100,000	100,000	140,000	1,036,500	114,000	890,500	100,000	100,000	100,000
60-612-000 Nonspecified Area															
3 Tank Pitco Fryer							40,000								
Bar Dish Machine		10,000													
Bar Top		50,000													
Blodgett 4 Burner Stove w/ Standard Oven	28,000														
Blodgett 6 Burner Stove 36" W/Standard oven and Salamander		30,000													
Blodgett Convection Oven w/ French Glass Doors		30,000													
Built-in Fixtures									100,000						
China							100,000								
Counter									25,000						
Dance Floor					75,000										

Long Range Operating Capital Expense Outlook
2027-2041
Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041
Dish Machine American Dish Service					100,000										
East KMU 1 Green HCC (roof and ground)	90,000														
Elevator		175,000													
Entire Custom Island (line3 892-8103)	110,000														
Exterior Doors	50,000														
Folding Walls				145,000											
FWE Hot Holding Box (x2)			-	25,000											
FWE Hot Holding Box (x3)			-	25,000											
Groen Tilt Skillet 30 Gal			30,000							35,000					
Hobart Dish Machine					100,000										
Ice Machine Manitowoc (2)				50,000											
Lights (Poles and Fixtures)									250,000						
Manitowoc 1800 lb Ice Machine				25,000											
Manitowoc 900 lb Ice Machine				25,000											
Montague 6 Burner Stove 36" w/ Convection oven												40,000			
Moveable Fixtures									50,000						
Paint/Stain Siding (North)				60,000											
Paint/Stain Siding (South/East)				60,000											
Patio Tables, Chairs, Umbrellas	50,000														
POS System (upgrade every 5 years)	100,000						100,000					100,000			
Randell Under Counter Frdge/Fish 4 Drwr w/Tabls			16,000												
Range Dividers									40,000						
Refrigeration System						60,000									
Service Elevator		175,000													
Siding											750,000				
Tables (Highboys, Restaurant, Booths) (36)	25,000			50,000											
Trolley							100,000								
Upgraded AV Equipment				75,000											
Wood Floor (Champions)					50,000										
Wood Floor (Restaurant)					75,000										
Banquet Chairs	25,000														
Bar Stools & Dinning Room Chairs	41,000														
Replacement 2023 - Autosham Oven												75,000			
Replacement 2018 - BEVERAGE CART	23,000	-	23,000												
60-612-000 Nonspecified Area Total	542,000	470,000	69,000	540,000	400,000	60,000	940,000		465,000	35,000	750,000	215,000			
Grand Total	**3,018,600**	**2,370,000**	**992,900**	**3,453,500**	**3,561,200**	**2,742,900**	**723,000**	**593,800**	**1,398,250**	**1,660,500**	**1,140,000**	**1,349,200**	**687,538**	**496,600**	**100,000**

Long Range Operating Capital Expense Outlook

2027-2041

Capital Budget

Project Descriptions	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041

Wheaton Park District

2027 Budget Document

Version created: *Thursday, October 8, 2026*
(1st Draft)

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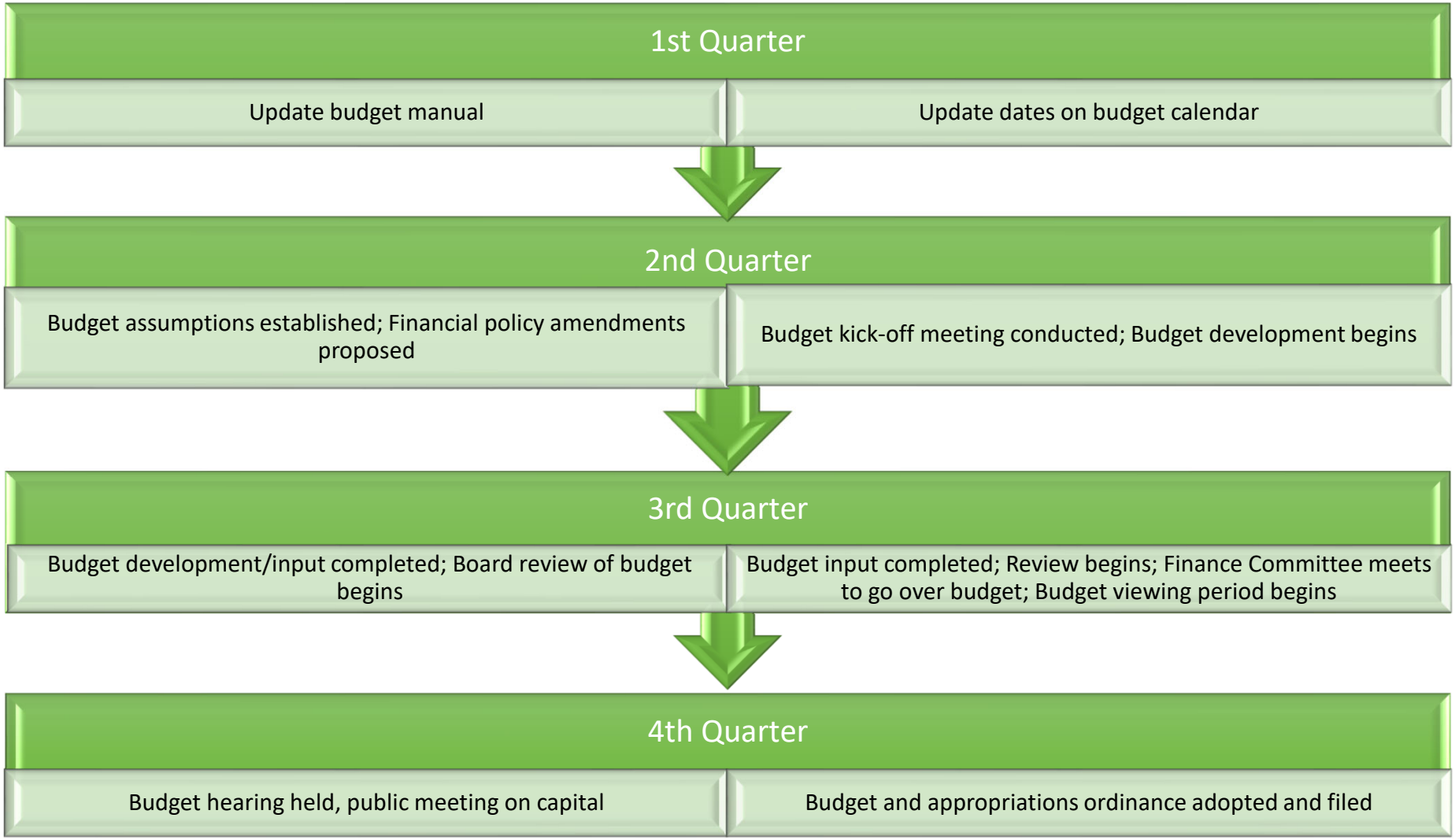
PROJECTED CASH & INVESTMENTS

Fund Description	Audited 2025	Projected 2026	Budgeted 2027	Budgeted 2028	Budgeted 2029
General	4,745,181	4,695,734	3,961,660	3,590,382	3,279,806
Recreation	8,649,092	8,548,737	7,807,113	7,208,004	6,664,000
Special Recreation	219,153	176,653	134,153	91,953	70,153
Zoo	1,347,231	1,416,219	1,186,345	1,119,479	1,039,437
Liability	600,159	565,318	597,614	630,100	670,890
Audit	37,734	43,010	21,151	21,349	24,803
FICA	463,079	549,704	447,151	458,145	469,113
IMRF	444,023	489,786	400,202	392,756	401,018
Debt Service	1,119,462	537,929	535,049	523,172	505,734
Golf	7,290,462	4,124,470	2,922,850	2,131,376	2,751,105
IT	18,133	17,636	17,536	17,481	17,471
Health	275,150	274,200	273,050	271,905	270,729
Operating Funds	**25,208,861**	**21,439,397**	**18,303,876**	**16,456,103**	**16,164,259**
Capital Projects Fund	13,586,261	11,429,137	8,630,641	5,943,247	7,515,688
Total Funds	**13,586,261**	**11,429,137**	**8,630,641**	**5,943,247**	**7,515,688**
	38,795,121	**32,868,534**	**26,934,517**	**22,399,350**	**23,679,948**

The projections above are developed taking the audited cash and investments and combining the 2026 projections or the applicable budgeted bottom lines in each fund to get the projection.

Budget Calendar



Budget Development

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

1st Quarter (January - March)

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

2nd Quarter (April - June)

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

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

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

3rd Quarter (July - September)

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

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

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

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

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

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

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

4th Quarter (October - December)

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

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

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

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

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

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

Budget Amendments

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

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

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

All budget authority lapses at the end of the year.

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is $5K; Max. is budgeted expenditures	2 - 4 months
FY 2026 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	5,924,560	13,599,748	2,170,168	834,168	43,800	818,658	635,348	1,554,835	9,967,607
FY 2026 Targets									
Target Minimum	1,481,140	2,266,620	542,540	208,540	10,950	204,660	158,840	5,000	1,661,270
Target Maximum	2,962,280	4,533,250	1,085,080	417,080	21,900	409,330	317,670	1,554,835	3,322,540
Projected Fund Balance 2026									
Audited Fund Balance as of 12/31/2025	4,482,418	6,744,557	1,279,480	520,419	37,734	446,724	389,013		
Projected Net Profit (Loss) for 2026	(49,447)	(100,355)	68,988	(34,841)	5,276	86,625	45,763		
Projected Fund Balance as of 12/31/2026	**4,432,971**	**6,644,202**	**1,348,467**	**485,577**	**43,010**	**533,349**	**434,776**		
Audited Cash & Investments 12/31/2025								1,119,462	7,290,462
Projected Cash & Investments 12/31/2026								**537,929**	**4,124,470**
Analysis Results	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Meets Target**	**Over Maximum Target by**
Variances									
Amount over maximum or (under minimum)	**1,470,691**	**2,110,952**	**263,387**	**68,497**	**21,110**	**124,019**	**117,106**	**-**	**801,930**

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is $5K; Max. is budgeted expenditures	2 - 4 months
FY 2027 Budget Basis:									
Budgeted expenditures less budgeted capital	5,431,871	14,389,982	2,238,045	967,103	40,600	845,784	677,298	942,173	10,100,420
FY 2027 Targets									
Target Minimum	1,357,970	2,398,330	559,510	241,780	10,150	211,450	169,320	5,000	1,683,400
Target Maximum	2,715,940	4,796,660	1,119,020	483,550	20,300	422,890	338,650	942,173	3,366,810
Projected Fund Balance 2027									
Projected Fund Balance as of 12/31/2026	4,432,971	6,644,202	1,348,467	485,577	43,010	533,349	434,776		
Budgeted Net Profit (Loss) for 2027	(734,074)	(741,624)	(229,874)	32,297	(21,859)	(102,553)	(89,584)		
Projected Fund Balance as of 12/31/2027	**3,698,897**	**5,902,578**	**1,118,593**	**517,874**	**21,151**	**430,796**	**345,192**		
Projected Cash & Investments 12/31/2026								537,929	4,124,470
Projected Cash & Investments 12/31/2027								**535,049**	**2,922,850**
Analysis Results	**Over Maximum Target by**	**Over Maximum Target by**	**Meets Target**	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Meets Target**	**Meets Target**
Variances									
Amount over maximum or (under minimum)	**982,957**	**1,105,918**	-	**34,324**	**851**	**7,906**	**6,542**	-	-

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is $5K; Max. is budgeted expenditures	2 - 4 months
FY 2028 Budget Basis:									
Budgeted expenditures less budgeted capital expenditures	5,528,251	14,684,219	2,285,409	1,001,541	39,040	867,878	663,328	930,045	10,224,274
FY 2028 Targets									
Target Minimum	1,382,060	2,447,370	571,350	250,390	9,760	216,970	165,830	5,000	1,704,050
Target Maximum	2,764,130	4,894,740	1,142,700	500,770	19,520	433,940	331,660	930,045	3,408,090
Projected Fund Balance 2028									
Projected Fund Balance as of 12/31/2027	3,698,897	5,902,578	1,118,593	517,874	21,151	430,796	345,192		
Budgeted Net Profit (Loss) for 2028	(371,279)	(599,109)	(66,866)	32,485	198	10,994	(7,446)		
Projected Fund Balance as of 12/31/2028	**3,327,619**	**5,303,469**	**1,051,728**	**550,359**	**21,349**	**441,790**	**337,746**		
Projected Cash & Investments 12/31/2027								535,049	2,922,850
Projected Cash & Investments 12/31/2028								**523,172**	**2,131,376**
Analysis Results	**Over Maximum Target by**	**Over Maximum Target by**	**Meets Target**	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Meets Target**	**Meets Target**
Variances									
Amount over maximum or (under minimum)	**563,489**	**408,729**	**-**	**49,589**	**1,829**	**7,850**	**6,086**	**-**	**-**

Fund Balance Target Analysis

	General 10	Recreation 20	Cosley 22	Insurance Liability 23	Audit 24	FICA 25	IMRF 26	Debt Service 30	Golf 60
Basis of Measurement:									
Budgeted expenditures less budget capital expenditures	3 to 6 months	2 to 4 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	3 to 6 months	Min. target is $5K; Max. is budgeted expenditures	2 - 4 months
FY 2029 Budget Basis:									
Budgeted expenditures less budget capital expenditures (except for debt service fund)	5,651,810	15,044,028	2,345,628	1,037,932	43,990	889,657	678,816	929,488	10,388,071
FY 2029 Targets									
Target Minimum	1,412,950	2,507,340	586,410	259,480	11,000	222,410	169,700	5,000	1,731,350
Target Maximum	2,825,900	5,014,680	1,172,810	518,970	21,990	444,830	339,410	929,488	3,462,690
Projected Fund Balance 2028									
Projected Fund Balance as of 12/31/2028	3,327,619	5,303,469	1,051,728	550,359	21,349	441,790	337,746		
Budgeted Net Profit (Loss) for 2029	(310,575)	(544,004)	(80,043)	40,790	3,454	10,968	8,262		
Projected Fund Balance as of 12/31/2029	**3,017,043**	**4,759,465**	**971,685**	**591,149**	**24,803**	**452,758**	**346,008**		
Projected Cash & Investments 12/31/2028								523,172	2,131,376
Projected Cash & Investments 12/31/2029								**505,734**	**2,751,105**
Analysis Results	**Over Maximum Target by**	**Meets Target**	**Meets Target**	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Over Maximum Target by**	**Meets Target**	**Meets Target**
Variances									
Amount over maximum or (under minimum)	**191,143**	-	-	**72,179**	**2,813**	**7,928**	**6,598**	-	-

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

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
General Fund										
Beginning Fund Balance	$2,376,972	$3,829,097	$5,507,651	$5,146,926	$4,073,507	$4,395,392	$4,482,418	$4,432,971	$3,698,897	$3,327,619
Transfers Out	**$0**	**$0**	**($2,012,500)**	**($2,840,000)**	**($900,000)**	**($330,250)**	**($372,850)**	**($1,000,000)**	**($700,000)**	**($650,000)**
Bottom Line w/o Trf Out	$1,452,125	$1,678,554	$1,651,776	$1,766,581	$1,221,884	$417,277	$323,403	$265,926	$328,721	$339,425
Ending Fund Balance	$3,829,097	$5,507,651	$5,146,926	$4,073,507	$4,395,392	$4,482,418	$4,432,971	$3,698,897	$3,327,619	$3,017,043
Recreation Fund										
Beginning Fund Balance	$3,954,059	$4,806,074	$6,848,210	$7,119,461	$5,447,982	$5,768,349	$6,744,557	$6,644,202	$5,902,578	$5,303,469
Transfers Out	**$0**	**$0**	**($2,275,000)**	**($4,100,000)**	**($2,021,144)**	**($1,500,000)**	**($1,630,000)**	**($1,600,000)**	**($1,400,000)**	**($1,330,000)**
Bottom Line w/o Trf Out	$852,015	$2,042,136	$2,546,251	$2,428,521	$2,341,511	$2,476,207	$1,529,645	$858,376	$800,891	$785,996
Ending Fund Balance	$4,806,074	$6,848,210	$7,119,461	$5,447,982	$5,768,349	$6,744,557	$6,644,202	$5,902,578	$5,303,469	$4,759,465

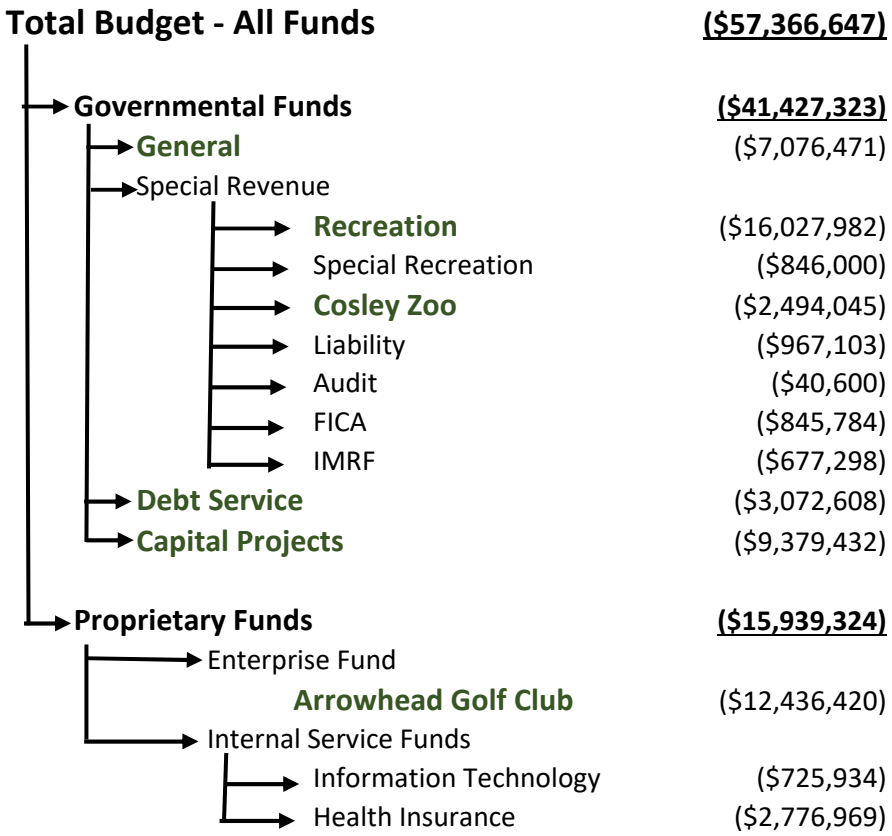
The Cosley Zoo transfers to Capital Fund are specifically for assistance in funding exhibit updates, buildings & grounds improvements and other related projects.

	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029
Cosley Zoo Fund										
Beginning Fund Balance	$951,134	$1,134,564	$1,547,731	$1,516,800	$1,484,000	$1,610,085	$1,279,480	$1,348,467	$1,118,593	$1,051,728
Transfers Out	**$0**	**$0**	**($200,000)**	**($200,000)**	**($100,000)**	**($505,000)**	**($68,900)**	**($256,000)**	**($115,000)**	**($92,500)**
Bottom Line w/o Trf Out	$183,430	$413,167	$169,069	$167,200	$226,085	$174,395	$137,888	$26,126	$48,134	$12,457
Ending Fund Balance	$1,134,564	$1,547,731	$1,516,800	$1,484,000	$1,610,085	$1,279,480	$1,348,467	$1,118,593	$1,051,728	$971,685

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

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

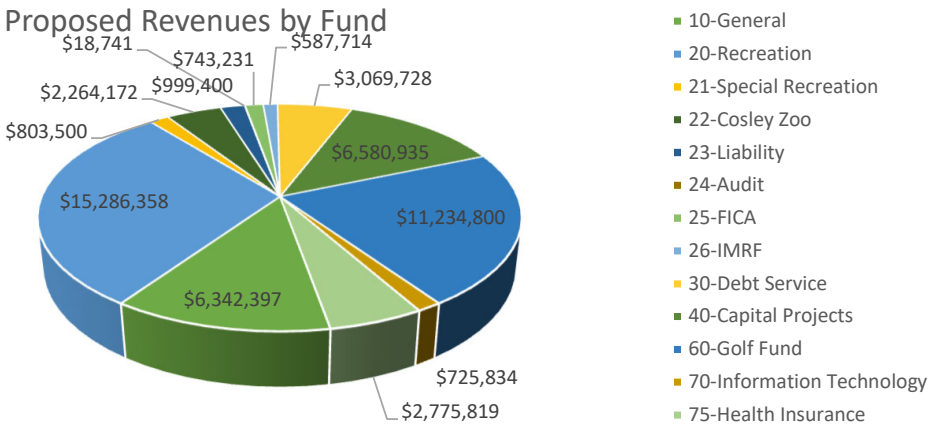
FUND STRUCTURE OVERVIEW

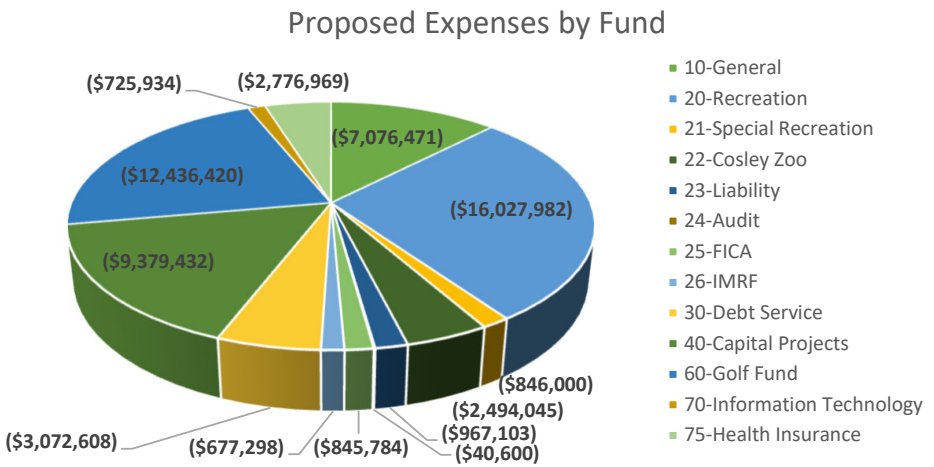


NOTES

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

Summarized Revenues and Expenses by Fund





REVENUES	2027 Budget
10-General	$6,342,397
20-Recreation	$15,286,358
21-Special Recreation	$803,500
22-Cosley Zoo	$2,264,172
23-Liability	$999,400
24-Audit	$18,741
25-FICA	$743,231
26-IMRF	$587,714
30-Debt Service	$3,069,728
40-Capital Projects	$6,580,935
60-Golf Fund	$11,234,800
70-Information Technology	$725,834
75-Health Insurance	$2,775,819
Grand Total	**$51,432,629**

EXPENSES	2027 Budget
10-General	($7,076,471)
20-Recreation	($16,027,982)
21-Special Recreation	($846,000)
22-Cosley Zoo	($2,494,045)
23-Liability	($967,103)
24-Audit	($40,600)
25-FICA	($845,784)
26-IMRF	($677,298)
30-Debt Service	($3,072,608)
40-Capital Projects	($9,379,432)
60-Golf Fund	($12,436,420)
70-Information Technology	($725,934)
75-Health Insurance	($2,776,969)
Grand Total	**($57,366,647)**

Summarized Revenue and Expenses by Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed	Sparkline View of Activity
10-General									
4-Revenues	$6,156,792	$6,015,513	$5,962,863	$5,975,626	$6,203,995	$6,342,397	$6,337,972	$6,507,135	
5-Expenses	($5,778,886)	($5,945,697)	($6,917,410)	($4,934,000)	($6,253,442)	($7,076,471)	($6,709,251)	($6,817,710)	
10-General Total	**$377,906**	**$69,816**	**($954,547)**	**$1,041,626**	**($49,447)**	**($734,074)**	**($371,279)**	**($310,575)**	
20-Recreation									
4-Revenues	$13,090,392	$13,919,665	$14,260,501	$11,960,447	$14,286,440	$15,286,358	$15,485,111	$15,863,024	
5-Expenses	($12,716,053)	($12,954,880)	($15,275,748)	($10,673,429)	($14,386,795)	($16,027,982)	($16,084,219)	($16,407,028)	
20-Recreation Total	**$374,339**	**$964,785**	**($1,015,247)**	**$1,287,018**	**($100,355)**	**($741,624)**	**($599,109)**	**($544,004)**	
21-Special Recreation									
4-Revenues	$373,875	$497,957	$614,450	$605,258	$614,450	$803,500	$803,800	$804,200	
5-Expenses	($350,240)	($512,425)	($656,950)	($329,593)	($656,950)	($846,000)	($846,000)	($826,000)	
21-Special Recreation Total	**$23,635**	**($14,468)**	**($42,500)**	**$275,665**	**($42,500)**	**($42,500)**	**($42,200)**	**($21,800)**	
22-Cosley Zoo									
4-Revenues	$2,167,271	$2,079,392	$2,234,264	$1,977,032	$2,200,620	$2,264,172	$2,333,543	$2,358,085	
5-Expenses	($2,036,262)	($2,409,804)	($2,239,068)	($1,519,163)	($2,131,632)	($2,494,045)	($2,400,409)	($2,438,128)	
22-Cosley Zoo Total	**$131,009**	**($330,412)**	**($4,804)**	**$457,868**	**$68,988**	**($229,874)**	**($66,866)**	**($80,043)**	
23-Liability									
4-Revenues	$687,635	$891,295	$756,937	$777,208	$797,194	$999,400	$1,034,026	$1,078,722	
5-Expenses	($640,675)	($755,790)	($834,168)	($549,481)	($832,035)	($967,103)	($1,001,541)	($1,037,932)	
23-Liability Total	**$46,960**	**$135,505**	**($77,231)**	**$227,726**	**($34,841)**	**$32,297**	**$32,485**	**$40,790**	
24-Audit									
4-Revenues	$15,734	$39,558	$36,146	$37,268	$36,846	$18,741	$39,238	$47,443	
5-Expenses	($27,700)	($30,770)	($43,800)	($26,570)	($31,570)	($40,600)	($39,040)	($43,990)	
24-Audit Total	**($11,966)**	**$8,788**	**($7,654)**	**$10,698**	**$5,276**	**($21,859)**	**$198**	**$3,454**	
25-FICA									
4-Revenues	$590,778	$798,929	$848,427	$868,271	$897,777	$743,231	$878,872	$900,625	
5-Expenses	($734,869)	($770,528)	($818,658)	($625,699)	($811,152)	($845,784)	($867,878)	($889,657)	
25-FICA Total	**($144,091)**	**$28,401**	**$29,769**	**$242,572**	**$86,625**	**($102,553)**	**$10,994**	**$10,968**	

Summarized Revenue and Expenses by Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed	Sparkline View of Activity
26-IMRF									
4-Revenues	$299,760	$600,358	$620,151	$623,478	$650,501	$587,714	$655,882	$687,078	
5-Expenses	($471,300)	($574,931)	($635,348)	($428,972)	($604,738)	($677,298)	($663,328)	($678,816)	
26-IMRF Total	**($171,540)**	**$25,427**	**($15,197)**	**$194,507**	**$45,763**	**($89,584)**	**($7,446)**	**$8,262**	
30-Debt Service									
4-Revenues	$2,907,086	$2,995,929	$2,994,648	$3,043,312	$3,044,648	$3,069,728	$3,098,030	$3,130,150	
5-Expenses	($2,926,829)	($2,946,204)	($3,649,981)	($69,950)	($3,626,181)	($3,072,608)	($3,109,907)	($3,147,588)	
30-Debt Service Total	**($19,744)**	**$49,725**	**($655,333)**	**$2,973,362**	**($581,533)**	**($2,880)**	**($11,877)**	**($17,438)**	
40-Capital Projects									
4-Revenues	$8,871,667	$7,997,280	$6,565,620	$2,300,017	$5,509,001	$6,580,935	$9,890,862	$8,148,100	
5-Expenses	($7,916,541)	($4,773,283)	($12,455,213)	($5,831,684)	($7,666,124)	($9,379,432)	($12,578,256)	($6,575,658)	
40-Capital Projects Total	**$955,126**	**$3,223,997**	**($5,889,593)**	**($3,531,668)**	**($2,157,123)**	**($2,798,497)**	**($2,687,394)**	**$1,572,442**	
60-Golf Fund									
4-Revenues	$10,135,115	$9,792,261	$10,856,200	$7,552,048	$9,718,600	$11,234,800	$11,371,800	$11,501,800	
5-Expenses	($9,438,161)	($9,388,901)	($13,587,745)	($6,663,338)	($12,884,592)	($12,436,420)	($12,163,274)	($10,882,071)	
60-Golf Fund Total	**$696,954**	**$403,360**	**($2,731,545)**	**$888,710**	**($3,165,992)**	**($1,201,620)**	**($791,474)**	**$619,729**	
70-Information Technology									
4-Revenues	$486,445	$486,600	$663,094	$497,371	$663,144	$725,834	$730,353	$761,145	
5-Expenses	($487,679)	($486,600)	($663,294)	($455,756)	($663,641)	($725,934)	($730,408)	($761,155)	
70-Information Technology Total	**($1,234)**	**$0**	**($200)**	**$41,615**	**($497)**	**($100)**	**($55)**	**($10)**	
75-Health Insurance									
4-Revenues	$2,069,439	$2,125,791	$2,507,438	$1,858,561	$2,507,338	$2,775,819	$2,858,454	$2,943,560	
5-Expenses	($2,069,507)	($2,125,804)	($2,508,288)	($1,974,620)	($2,508,288)	($2,776,969)	($2,859,599)	($2,944,736)	
75-Health Insurance Total	**($68)**	**($13)**	**($850)**	**($116,059)**	**($950)**	**($1,150)**	**($1,145)**	**($1,176)**	
Grand Total	**$2,257,287**	**$4,564,912**	**($11,364,933)**	**$3,993,640**	**($5,926,587)**	**($5,934,017)**	**($4,535,167)**	**$1,280,598**	

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed	Sparkline View of Activity
4-Revenues	$47,851,988	$48,240,528	$48,920,738	$38,075,896	$47,130,554	$51,432,629	$55,517,943	$54,731,067	
5-Expenses	($45,594,701)	($43,675,617)	($60,285,671)	($34,082,256)	($53,057,141)	($57,366,647)	($60,053,110)	($53,450,469)	
Grand Total	**$2,257,287**	**$4,564,912**	**($11,364,933)**	**$3,993,640**	**($5,926,587)**	**($5,934,017)**	**($4,535,167)**	**$1,280,598**	

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
4-Revenues	$6,156,792	$6,015,513	$5,962,863	$5,975,626	$6,203,995	$6,342,397	$6,337,972	$6,507,135
5-Expenses	($4,636,740)	($4,968,752)	($5,924,560)	($4,191,083)	($5,498,256)	($5,431,871)	($5,528,251)	($5,651,810)
10-General Total	**$1,520,052**	**$1,046,761**	**$38,303**	**$1,784,544**	**$705,739**	**$910,526**	**$809,721**	**$855,325**
20-Recreation								
4-Revenues	$13,090,392	$13,919,665	$14,260,501	$11,960,447	$14,286,440	$15,286,358	$15,485,111	$15,863,024
5-Expenses	($10,694,909)	($11,454,880)	($13,599,748)	($9,450,929)	($12,756,795)	($14,389,982)	($14,684,219)	($15,044,028)
20-Recreation Total	**$2,395,483**	**$2,464,785**	**$660,753**	**$2,509,518**	**$1,529,645**	**$896,376**	**$800,891**	**$818,996**
21-Special Recreation								
4-Revenues	$373,875	$497,957	$614,450	$605,258	$614,450	$803,500	$803,800	$804,200
5-Expenses			$0		$0	$0	$0	$0
21-Special Recreation	**$373,875**	**$497,957**	**$614,450**	**$605,258**	**$614,450**	**$803,500**	**$803,800**	**$804,200**
22-Cosley Zoo								
4-Revenues	$2,167,271	$2,079,392	$2,234,264	$1,977,032	$2,200,620	$2,264,172	$2,333,543	$2,358,085
5-Expenses	($1,936,262)	($1,904,804)	($2,170,168)	($1,467,488)	($2,062,732)	($2,238,045)	($2,285,409)	($2,345,628)
22-Cosley Zoo Total	**$231,009**	**$174,588**	**$64,096**	**$509,543**	**$137,888**	**$26,126**	**$48,134**	**$12,457**
23-Liability								
4-Revenues	$687,635	$891,295	$756,937	$777,208	$797,194	$999,400	$1,034,026	$1,078,722
5-Expenses	($640,675)	($755,790)	($834,168)	($549,481)	($832,035)	($967,103)	($1,001,541)	($1,037,932)
23-Liability Total	**$46,960**	**$135,505**	**($77,231)**	**$227,726**	**($34,841)**	**$32,297**	**$32,485**	**$40,790**
24-Audit								
4-Revenues	$15,734	$39,558	$36,146	$37,268	$36,846	$18,741	$39,238	$47,443
5-Expenses	($27,700)	($30,770)	($43,800)	($26,570)	($31,570)	($40,600)	($39,040)	($43,990)
24-Audit Total	**($11,966)**	**$8,788**	**($7,654)**	**$10,698**	**$5,276**	**($21,859)**	**$198**	**$3,454**
25-FICA								
4-Revenues	$590,778	$798,929	$848,427	$868,271	$897,777	$743,231	$878,872	$900,625
5-Expenses	($734,869)	($770,528)	($818,658)	($625,699)	($811,152)	($845,784)	($867,878)	($889,657)
25-FICA Total	**($144,091)**	**$28,401**	**$29,769**	**$242,572**	**$86,625**	**($102,553)**	**$10,994**	**$10,968**
26-IMRF								
4-Revenues	$299,760	$600,358	$620,151	$623,478	$650,501	$587,714	$655,882	$687,078
5-Expenses	($471,300)	($574,931)	($635,348)	($428,972)	($604,738)	($677,298)	($663,328)	($678,816)
26-IMRF Total	**($171,540)**	**$25,427**	**($15,197)**	**$194,507**	**$45,763**	**($89,584)**	**($7,446)**	**$8,262**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
30-Debt Service								
4-Revenues	$2,825,886	$2,924,979	$2,934,323	$2,982,987	$2,984,323	$3,027,278	$3,074,330	$3,122,050
5-Expenses	($1,294,332)	($1,286,062)	($1,554,835)	($69,950)	($1,531,035)	($942,173)	($930,045)	($929,488)
30-Debt Service Total	**$1,531,553**	**$1,638,917**	**$1,379,488**	**$2,913,037**	**$1,453,288**	**$2,085,105**	**$2,144,285**	**$2,192,562**
40-Capital Projects								
4-Revenues	$4,168,026	$3,951,888	$2,320,724	$746,204	$1,342,105	$1,594,500	$5,446,000	$3,807,500
5-Expenses	($1,578,972)	($903,518)	($835,233)	($375,045)	($599,367)	($982,982)	($776,556)	($765,558)
40-Capital Projects Tot	**$2,589,054**	**$3,048,371**	**$1,485,491**	**$371,159**	**$742,738**	**$611,518**	**$4,669,444**	**$3,041,942**
60-Golf Fund								
4-Revenues	$10,135,115	$9,792,261	$10,856,200	$7,552,048	$9,718,600	$11,234,800	$11,371,800	$11,501,800
5-Expenses	($8,820,267)	($8,753,939)	($9,967,607)	($6,274,425)	($9,136,592)	($10,100,420)	($10,224,274)	($10,388,071)
60-Golf Fund Total	**$1,314,848**	**$1,038,321**	**$888,593**	**$1,277,623**	**$582,008**	**$1,134,380**	**$1,147,526**	**$1,113,729**
70-Information Technology								
4-Revenues	$486,445	$486,600	$663,094	$497,371	$663,144	$725,834	$730,353	$761,145
5-Expenses	($486,445)	($486,600)	($663,294)	($455,756)	($663,641)	($725,934)	($730,408)	($761,155)
70-Information Techn	**$0**	**$0**	**($200)**	**$41,615**	**($497)**	**($100)**	**($55)**	**($10)**
75-Health Insurance								
4-Revenues	$2,069,439	$2,125,791	$2,507,438	$1,858,561	$2,507,338	$2,775,819	$2,858,454	$2,943,560
5-Expenses	($2,069,507)	($2,125,804)	($2,508,288)	($1,974,620)	($2,508,288)	($2,776,969)	($2,859,599)	($2,944,736)
75-Health Insurance T	**($68)**	**($13)**	**($850)**	**($116,059)**	**($950)**	**($1,150)**	**($1,145)**	**($1,176)**
Grand Total	**$9,675,170**	**$10,107,809**	**$5,059,810**	**$10,571,742**	**$5,867,131**	**$6,284,583**	**$10,458,833**	**$8,901,498**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues	$43,067,147	$44,124,186	$44,615,517	$36,461,759	$42,903,333	$46,403,744	$51,049,381	$50,382,367
5-Expenses	($33,391,977)	($34,016,377)	($39,555,707)	($25,890,017)	($37,036,202)	($40,119,162)	($40,590,548)	($41,480,869)
Grand Total	**$9,675,170**	**$10,107,809**	**$5,059,810**	**$10,571,742**	**$5,867,131**	**$6,284,583**	**$10,458,833**	**$8,901,498**

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

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2027 Proposed	2028 Proposed	2029 Proposed
40-Capital Projects							
4-Revenues	$4,703,641	$4,045,392	$4,244,896	$1,553,813	$4,986,435	$4,444,862	$4,340,600
5-Expenses	($6,337,569)	($3,869,765)	($11,619,980)	($5,456,640)	($8,396,450)	($11,801,700)	($5,810,100)
40-Capital Projects Tot	**($1,633,928)**	**$175,627**	**($7,375,084)**	**($3,902,827)**	**($3,410,015)**	**($7,356,838)**	**($1,469,500)**
60-Golf Fund							
4-Revenues			$0		$0	$0	$0
5-Expenses	($617,894)	($634,961)	($3,620,138)	($388,914)	($2,336,000)	($1,939,000)	($494,000)
60-Golf Fund Total	**($617,894)**	**($634,961)**	**($3,620,138)**	**($388,914)**	**($2,336,000)**	**($1,939,000)**	**($494,000)**
70-Information Technology							
4-Revenues			$0		$0	$0	$0
5-Expenses	($1,234)	$0	$0	$0	$0	$0	$0
70-Information Techn	**($1,234)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
75-Health Insurance							
4-Revenues			$0		$0	$0	$0
75-Health Insurance Total			**$0**		**$0**	**$0**	**$0**
Grand Total	**($7,417,883)**	**($5,542,897)**	**($16,424,743)**	**($6,578,102)**	**($12,218,600)**	**($14,994,000)**	**($7,620,900)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues	$4,784,841	$4,116,342	$4,305,221	$1,614,138	$5,028,885	$4,468,562	$4,348,700
5-Expenses	($12,202,724)	($9,659,239)	($20,729,964)	($8,192,239)	($17,247,485)	($19,462,562)	($11,969,600)
Grand Total	**($7,417,883)**	**($5,542,897)**	**($16,424,743)**	**($6,578,102)**	**($12,218,600)**	**($14,994,000)**	**($7,620,900)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
000-Administration								
4-Revenues	$3,260,743	$3,143,010	$3,030,313	$3,143,645	$3,231,321	$3,328,852	$3,301,981	$3,386,592
5-Expenses	($2,155,014)	($1,718,467)	($2,221,414)	($1,565,057)	($2,103,297)	($2,785,204)	($2,527,689)	($2,521,518)
000-Administration Total	**$1,105,729**	**$1,424,542**	**$808,899**	**$1,578,588**	**$1,128,024**	**$543,648**	**$774,292**	**$865,074**
101-Parks Maintenance								
4-Revenues	$2,623,794	$2,600,144	$2,643,058	$2,621,196	$2,686,058	$2,715,452	$2,725,228	$2,796,296
5-Expenses	($2,972,825)	($3,548,561)	($3,907,255)	($2,802,445)	($3,397,352)	($3,478,585)	($3,344,982)	($3,428,956)
101-Parks Maintenance Total	**($349,031)**	**($948,417)**	**($1,264,197)**	**($181,249)**	**($711,294)**	**($763,133)**	**($619,754)**	**($632,660)**
418-Human Resources								
5-Expenses	($65,083)	($67,923)	($92,628)	($75,295)	($84,018)	($91,572)	($93,970)	($96,956)
418-Human Resources Total	**($65,083)**	**($67,923)**	**($92,628)**	**($75,295)**	**($84,018)**	**($91,572)**	**($93,970)**	**($96,956)**
419-Finance								
5-Expenses	($329,198)	($343,725)	($383,296)	($274,313)	($373,979)	($400,366)	($411,077)	($427,266)
419-Finance Total	**($329,198)**	**($343,725)**	**($383,296)**	**($274,313)**	**($373,979)**	**($400,366)**	**($411,077)**	**($427,266)**
430-Historical Museum								
4-Revenues	$272,254	$272,359	$289,492	$210,785	$286,616	$298,093	$310,763	$324,247
5-Expenses	($256,765)	($267,020)	($312,817)	($216,890)	($294,796)	($320,745)	($331,534)	($343,014)
430-Historical Museum Total	**$15,488**	**$5,339**	**($23,325)**	**($6,105)**	**($8,180)**	**($22,651)**	**($20,770)**	**($18,767)**
10-General Total	**$377,906**	**$69,816**	**($954,547)**	**$1,041,626**	**($49,447)**	**($734,074)**	**($371,279)**	**($310,575)**
20-Recreation								
000-Administration								
4-Revenues	$5,892,440	$5,774,578	$5,601,479	$5,507,845	$5,709,650	$5,889,347	$5,916,634	$6,072,619
5-Expenses	($4,082,964)	($3,671,066)	($4,284,859)	($3,010,290)	($4,243,992)	($4,450,321)	($4,317,633)	($4,324,797)
000-Administration Total	**$1,809,476**	**$2,103,512**	**$1,316,620**	**$2,497,555**	**$1,465,658**	**$1,439,026**	**$1,599,001**	**$1,747,822**
101-Parks Maintenance								
4-Revenues	$39,797	$35,915	$11,761	$25,019	$11,761	$11,761	$11,761	$11,761
5-Expenses	($1,438,103)	($1,568,421)	($2,108,004)	($1,294,675)	($1,898,109)	($2,719,114)	($2,727,984)	($2,809,836)
101-Parks Maintenance Total	**($1,398,306)**	**($1,532,506)**	**($2,096,243)**	**($1,269,656)**	**($1,886,348)**	**($2,707,353)**	**($2,716,223)**	**($2,798,075)**
220-Recreation Programs								

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues	$4,614,820	$5,290,930	$5,748,661	$4,189,554	$5,581,678	$6,243,450	$6,391,460	$6,519,040
5-Expenses	($3,688,142)	($4,022,087)	($4,448,175)	($3,205,085)	($4,172,715)	($4,504,178)	($4,605,335)	($4,696,059)
220-Recreation Programs Total	**$926,678**	**$1,268,843**	**$1,300,487**	**$984,469**	**$1,408,962**	**$1,739,272**	**$1,786,125**	**$1,822,981**
221-Athletics								
4-Revenues	$768,239	$800,673	$1,007,200	$540,363	$969,838	$1,051,000	$1,033,158	$1,085,290
5-Expenses	($670,085)	($758,187)	($1,010,252)	($660,604)	($946,781)	($1,049,332)	($1,034,473)	($1,085,743)
221-Athletics Total	**$98,154**	**$42,486**	**($3,052)**	**($120,242)**	**$23,057**	**$1,668**	**($1,315)**	**($453)**
222-Pools								
4-Revenues	$1,178,400	$1,267,366	$1,208,500	$1,212,583	$1,228,050	$1,262,100	$1,287,342	$1,313,089
5-Expenses	($1,293,256)	($1,371,189)	($1,565,281)	($1,345,358)	($1,419,602)	($1,484,637)	($1,528,192)	($1,564,328)
222-Pools Total	**($114,856)**	**($103,823)**	**($356,781)**	**($132,775)**	**($191,552)**	**($222,537)**	**($240,850)**	**($251,239)**
224-Recreation Facilities								
4-Revenues	$50,598	$64,340	$48,900	$37,537	$47,963	$49,200	$49,666	$50,233
5-Expenses	($595,744)	($573,671)	($754,632)	($427,292)	($628,332)	($663,652)	($686,559)	($712,138)
224-Recreation Facilities Total	**($545,146)**	**($509,331)**	**($705,732)**	**($389,755)**	**($580,369)**	**($614,452)**	**($636,893)**	**($661,904)**
350-Special Facilities								
4-Revenues	$546,098	$685,864	$634,000	$447,546	$737,500	$779,500	$795,090	$810,992
5-Expenses	($556,726)	($575,201)	($654,593)	($413,129)	($635,069)	($681,821)	($694,959)	($710,461)
350-Special Facilities Total	**($10,628)**	**$110,663**	**($20,593)**	**$34,417**	**$102,431**	**$97,679**	**$100,131**	**$100,531**
418-Human Resources								
5-Expenses	($94,913)	($97,699)	($112,475)	($77,759)	($112,225)	($117,263)	($120,776)	($124,395)
418-Human Resources Total	**($94,913)**	**($97,699)**	**($112,475)**	**($77,759)**	**($112,225)**	**($117,263)**	**($120,776)**	**($124,395)**
419-Finance								
5-Expenses	($296,121)	($317,360)	($337,478)	($239,238)	($329,969)	($357,663)	($368,308)	($379,271)
419-Finance Total	**($296,121)**	**($317,360)**	**($337,478)**	**($239,238)**	**($329,969)**	**($357,663)**	**($368,308)**	**($379,271)**
20-Recreation Total	**$374,339**	**$964,785**	**($1,015,247)**	**$1,287,018**	**($100,355)**	**($741,624)**	**($599,109)**	**($544,004)**
21-Special Recreation								
000-Administration								
4-Revenues	$373,875	$497,957	$614,450	$605,258	$614,450	$803,500	$803,800	$804,200
5-Expenses	($350,240)	($512,425)	($656,950)	($329,593)	($656,950)	($846,000)	($846,000)	($826,000)

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
000-Administration Total	**$23,635**	**($14,468)**	**($42,500)**	**$275,665**	**($42,500)**	**($42,500)**	**($42,200)**	**($21,800)**
21-Special Recreation Total	**$23,635**	**($14,468)**	**($42,500)**	**$275,665**	**($42,500)**	**($42,500)**	**($42,200)**	**($21,800)**
22-Cosley Zoo								
000-Administration								
4-Revenues	$1,369,333	$1,375,600	$1,332,980	$1,354,519	$1,377,980	$1,379,053	$1,429,803	$1,485,528
5-Expenses	($100,269)	($525,119)	($89,794)	($66,792)	($89,449)	($277,888)	($137,458)	($115,543)
000-Administration Total	**$1,269,065**	**$850,480**	**$1,243,186**	**$1,287,728**	**$1,288,531**	**$1,101,165**	**$1,292,345**	**$1,369,985**
101-Parks Maintenance								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses	($73,256)	($70,357)	($64,246)	($47,686)	($64,246)	($71,031)	($73,150)	($75,334)
101-Parks Maintenance Total	**($73,256)**	**($70,357)**	**($64,246)**	**($47,686)**	**($64,246)**	**($71,031)**	**($73,150)**	**($75,334)**
220-Recreation Programs								
4-Revenues	$202,878	$154,461	$219,184	$101,487	$181,940	$220,619	$227,240	$234,057
5-Expenses	($20,311)	($16,236)	($22,892)	($4,069)	($23,502)	($25,577)	($25,465)	($26,232)
220-Recreation Programs Total	**$182,568**	**$138,225**	**$196,292**	**$97,418**	**$158,438**	**$195,042**	**$201,775**	**$207,825**
350-Special Facilities								
5-Expenses	($80,778)	($46,752)	($54,533)	($38,665)	($52,033)	($55,995)	($57,310)	($58,605)
350-Special Facilities Total	**($80,778)**	**($46,752)**	**($54,533)**	**($38,665)**	**($52,033)**	**($55,995)**	**($57,310)**	**($58,605)**
418-Human Resources								
5-Expenses	($10,357)	($10,736)	($11,751)	($8,425)	($11,642)	($12,373)	($12,743)	($13,125)
418-Human Resources Total	**($10,357)**	**($10,736)**	**($11,751)**	**($8,425)**	**($11,642)**	**($12,373)**	**($12,743)**	**($13,125)**
419-Finance								
5-Expenses	($65,323)	($68,965)	($72,374)	($52,441)	($71,435)	($76,584)	($78,855)	($81,194)
419-Finance Total	**($65,323)**	**($68,965)**	**($72,374)**	**($52,441)**	**($71,435)**	**($76,584)**	**($78,855)**	**($81,194)**
501-Cosley Zoo Operations								
4-Revenues	$595,060	$549,331	$682,100	$521,025	$640,700	$664,500	$676,500	$638,500
5-Expenses	($1,685,970)	($1,671,639)	($1,923,479)	($1,301,085)	($1,819,326)	($1,974,599)	($2,015,427)	($2,068,095)
501-Cosley Zoo Operations Total	**($1,090,910)**	**($1,122,308)**	**($1,241,379)**	**($780,060)**	**($1,178,626)**	**($1,310,099)**	**($1,338,927)**	**($1,429,595)**
22-Cosley Zoo Total	**$131,009**	**($330,412)**	**($4,804)**	**$457,868**	**$68,988**	**($229,874)**	**($66,866)**	**($80,043)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
23-Liability								
000-Administration								
4-Revenues	$687,635	$891,295	$756,937	$777,208	$797,194	$999,400	$1,034,026	$1,078,722
5-Expenses	($622,628)	($733,824)	($806,003)	($530,690)	($803,870)	($938,093)	($971,660)	($1,007,155)
000-Administration Total	**$65,007**	**$157,471**	**($49,066)**	**$246,518**	**($6,676)**	**$61,307**	**$62,366**	**$71,567**
418-Human Resources								
5-Expenses	($18,047)	($21,966)	($28,165)	($18,791)	($28,165)	($29,010)	($29,881)	($30,777)
418-Human Resources Total	**($18,047)**	**($21,966)**	**($28,165)**	**($18,791)**	**($28,165)**	**($29,010)**	**($29,881)**	**($30,777)**
23-Liability Total	**$46,960**	**$135,505**	**($77,231)**	**$227,726**	**($34,841)**	**$32,297**	**$32,485**	**$40,790**
24-Audit								
000-Administration								
4-Revenues	$15,734	$39,558	$36,146	$37,268	$36,846	$18,741	$39,238	$47,443
5-Expenses	($27,700)	($30,770)	($43,800)	($26,570)	($31,570)	($40,600)	($39,040)	($43,990)
000-Administration Total	**($11,966)**	**$8,788**	**($7,654)**	**$10,698**	**$5,276**	**($21,859)**	**$198**	**$3,454**
24-Audit Total	**($11,966)**	**$8,788**	**($7,654)**	**$10,698**	**$5,276**	**($21,859)**	**$198**	**$3,454**
25-FICA								
000-Administration								
4-Revenues	$590,778	$798,929	$848,427	$868,271	$897,777	$743,231	$878,872	$900,625
5-Expenses	($734,869)	($770,528)	($818,658)	($625,699)	($811,152)	($845,784)	($867,878)	($889,657)
000-Administration Total	**($144,091)**	**$28,401**	**$29,769**	**$242,572**	**$86,625**	**($102,553)**	**$10,994**	**$10,968**
25-FICA Total	**($144,091)**	**$28,401**	**$29,769**	**$242,572**	**$86,625**	**($102,553)**	**$10,994**	**$10,968**
26-IMRF								
000-Administration								
4-Revenues	$299,760	$600,358	$620,151	$623,478	$650,501	$587,714	$655,882	$687,078
5-Expenses	($471,300)	($574,931)	($635,348)	($428,972)	($604,738)	($677,298)	($663,328)	($678,816)
000-Administration Total	**($171,540)**	**$25,427**	**($15,197)**	**$194,507**	**$45,763**	**($89,584)**	**($7,446)**	**$8,262**
26-IMRF Total	**($171,540)**	**$25,427**	**($15,197)**	**$194,507**	**$45,763**	**($89,584)**	**($7,446)**	**$8,262**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
30-Debt Service								
000-Administration								
4-Revenues	$2,907,086	$2,995,929	$2,994,648	$3,043,312	$3,044,648	$3,069,728	$3,098,030	$3,130,150
5-Expenses	($2,926,829)	($2,946,204)	($3,649,981)	($69,950)	($3,626,181)	($3,072,608)	($3,109,907)	($3,147,588)
000-Administration Total	**($19,744)**	**$49,725**	**($655,333)**	**$2,973,362**	**($581,533)**	**($2,880)**	**($11,877)**	**($17,438)**
30-Debt Service Total	**($19,744)**	**$49,725**	**($655,333)**	**$2,973,362**	**($581,533)**	**($2,880)**	**($11,877)**	**($17,438)**
40-Capital Projects								
000-Administration								
4-Revenues	$8,087,667	$7,418,821	$5,525,170	$2,266,017	$5,368,551	$6,471,935	$6,381,862	$4,639,100
5-Expenses	($1,450,504)	($484,040)	($1,226,237)	($268,655)	($362,033)	($1,057,282)	($786,324)	($738,194)
000-Administration Total	**$6,637,163**	**$6,934,781**	**$4,298,933**	**$1,997,362**	**$5,006,518**	**$5,414,653**	**$5,595,538**	**$3,900,906**
101-Parks Maintenance								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses	($336,976)	($338,784)	($383,017)	($222,533)	($358,209)	($396,650)	($404,933)	($413,464)
101-Parks Maintenance Total	**($336,976)**	**($338,784)**	**($383,017)**	**($222,533)**	**($358,209)**	**($396,650)**	**($404,933)**	**($413,464)**
800-Park Project Locations								
4-Revenues	$784,000	$578,459	$1,040,450	$34,000	$140,450	$109,000	$3,509,000	$3,509,000
5-Expenses	($6,129,062)	($3,950,459)	($10,845,959)	($5,340,497)	($6,945,882)	($7,925,500)	($11,387,000)	($5,424,000)
800-Park Project Locations Total	**($5,345,062)**	**($3,371,999)**	**($9,805,509)**	**($5,306,497)**	**($6,805,432)**	**($7,816,500)**	**($7,878,000)**	**($1,915,000)**
40-Capital Projects Total	**$955,126**	**$3,223,997**	**($5,889,593)**	**($3,531,668)**	**($2,157,123)**	**($2,798,497)**	**($2,687,394)**	**$1,572,442**
60-Golf Fund								
000-Administration								
4-Revenues	$242,766	$220,245	$157,000	$185,698	$196,000	$200,000	$200,000	$200,000
5-Expenses	($1,523,305)	($1,633,466)	($4,122,215)	($1,043,787)	($4,626,158)	($2,487,055)	($1,504,078)	($1,478,932)
000-Administration Total	**($1,280,539)**	**($1,413,221)**	**($3,965,215)**	**($858,088)**	**($4,430,158)**	**($2,287,055)**	**($1,304,078)**	**($1,278,932)**
101-Parks Maintenance								
5-Expenses	($44,213)	($41,497)	($48,878)	($33,816)	($49,025)	($50,991)	($52,212)	($53,468)
101-Parks Maintenance Total	**($44,213)**	**($41,497)**	**($48,878)**	**($33,816)**	**($49,025)**	**($50,991)**	**($52,212)**	**($53,468)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
350-Special Facilities								
5-Expenses			$0		$0	$0	$0	$0
350-Special Facilities Total			**$0**		**$0**	**$0**	**$0**	**$0**
418-Human Resources								
5-Expenses	($70,336)	($69,387)	($94,257)	($53,038)	($85,161)	($90,786)	($93,463)	($96,218)
418-Human Resources Total	**($70,336)**	**($69,387)**	**($94,257)**	**($53,038)**	**($85,161)**	**($90,786)**	**($93,463)**	**($96,218)**
419-Finance								
5-Expenses	($278,783)	($289,424)	($307,455)	($191,534)	($295,935)	($325,875)	($335,575)	($345,567)
419-Finance Total	**($278,783)**	**($289,424)**	**($307,455)**	**($191,534)**	**($295,935)**	**($325,875)**	**($335,575)**	**($345,567)**
601-Golf Maintenance								
4-Revenues	$0	$7,765	$0	$0	$0	$0	$0	$0
5-Expenses	($1,287,606)	($1,220,259)	($1,642,624)	($992,307)	($1,442,408)	($1,794,662)	($1,855,074)	($1,597,501)
601-Golf Maintenance Total	**($1,287,606)**	**($1,212,494)**	**($1,642,624)**	**($992,307)**	**($1,442,408)**	**($1,794,662)**	**($1,855,074)**	**($1,597,501)**
611-Pro Shop/Golf Fees								
4-Revenues	$3,785,511	$3,882,649	$3,842,000	$3,170,388	$3,815,600	$4,569,800	$4,701,800	$4,831,800
5-Expenses	($1,076,273)	($1,119,075)	($1,485,051)	($845,797)	($1,232,678)	($1,402,234)	($2,048,893)	($1,382,538)
611-Pro Shop/Golf Fees Total	**$2,709,239**	**$2,763,574**	**$2,356,949**	**$2,324,591**	**$2,582,922**	**$3,167,566**	**$2,652,907**	**$3,449,262**
612-Food and Beverage								
4-Revenues	$6,099,278	$5,670,549	$6,837,200	$4,195,961	$5,692,000	$6,450,000	$6,450,000	$6,450,000
5-Expenses	($5,156,469)	($5,015,605)	($5,874,581)	($3,502,942)	($5,145,928)	($6,277,413)	($6,266,570)	($5,920,434)
612-Food and Beverage Total	**$942,809**	**$654,944**	**$962,619**	**$693,019**	**$546,072**	**$172,587**	**$183,430**	**$529,566**
613-Cross Country Skiing								
4-Revenues	$7,559	$11,053	$20,000	$0	$15,000	$15,000	$20,000	$20,000
5-Expenses	($1,176)	($187)	($12,683)	($118)	($7,300)	($7,403)	($7,408)	($7,413)
613-Cross Country Skiing Total	**$6,383**	**$10,866**	**$7,318**	**($118)**	**$7,700**	**$7,597**	**$12,592**	**$12,587**
60-Golf Fund Total	**$696,954**	**$403,360**	**($2,731,545)**	**$888,710**	**($3,165,992)**	**($1,201,620)**	**($791,474)**	**$619,729**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
70-Information Technology								
000-Administration								
4-Revenues	$486,445	$486,600	$663,094	$497,371	$663,144	$725,834	$730,353	$761,145
5-Expenses	($487,679)	($486,600)	($663,294)	($455,756)	($663,641)	($725,934)	($730,408)	($761,155)
000-Administration Total	**($1,234)**	**$0**	**($200)**	**$41,615**	**($497)**	**($100)**	**($55)**	**($10)**
70-Information Technology Total	**($1,234)**	**$0**	**($200)**	**$41,615**	**($497)**	**($100)**	**($55)**	**($10)**
75-Health Insurance								
000-Administration								
4-Revenues	$2,069,439	$2,125,791	$2,507,438	$1,858,561	$2,507,338	$2,775,819	$2,858,454	$2,943,560
5-Expenses	($2,069,507)	($2,125,804)	($2,508,288)	($1,974,620)	($2,508,288)	($2,776,969)	($2,859,599)	($2,944,736)
000-Administration Total	**($68)**	**($13)**	**($850)**	**($116,059)**	**($950)**	**($1,150)**	**($1,145)**	**($1,176)**
75-Health Insurance Total	**($68)**	**($13)**	**($850)**	**($116,059)**	**($950)**	**($1,150)**	**($1,145)**	**($1,176)**
Grand Total	**$2,257,287**	**$4,564,912**	**($11,364,933)**	**$3,993,640**	**($5,926,587)**	**($5,934,017)**	**($4,535,167)**	**$1,280,598**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
000-Nonspecified Area								
4-Revenues	$5,812,576	$5,658,342	$5,669,108	$5,586,740	$5,788,732	$5,878,997	$5,865,219	$6,024,839
5-Expenses	($3,956,498)	($4,183,201)	($4,735,815)	($3,373,621)	($4,400,175)	($4,295,485)	($4,370,519)	($4,471,542)
7-Capital	($242,146)	($646,695)	($620,000)	($463,280)	($382,336)	($644,600)	($481,000)	($515,900)
9-Transfers Out	($900,000)	($330,250)	($372,850)	($279,638)	($372,850)	($1,000,000)	($700,000)	($650,000)
000-Nonspecified Area Total	**$713,932**	**$498,195**	**($59,557)**	**$1,470,201**	**$633,370**	**($61,087)**	**$313,701**	**$387,398**
113-Green Team								
4-Revenues	$1,210	$1,345	$1,200	$1,126	$1,500	$1,500	$1,530	$1,561
5-Expenses	($699)	($328)	($1,000)	($404)	($1,000)	($1,000)	($1,013)	($1,027)
113-Green Team Total	**$512**	**$1,017**	**$200**	**$721**	**$500**	**$500**	**$517**	**$534**
415-Marketing								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses	($301,267)	($316,289)	($466,458)	($329,645)	($501,808)	($507,712)	($521,007)	($535,355)
7-Capital			$0		$0	$0	$0	$0
415-Marketing Total	**($301,267)**	**($316,289)**	**($466,458)**	**($329,645)**	**($501,808)**	**($507,712)**	**($521,007)**	**($535,355)**
416-Special Events								
4-Revenues	$300,718	$330,257	$283,800	$379,601	$405,008	$453,400	$462,468	$471,717
5-Expenses	($321,286)	($412,766)	($616,900)	($442,287)	($508,892)	($511,070)	($517,837)	($524,683)
416-Special Events Total	**($20,568)**	**($82,509)**	**($333,100)**	**($62,687)**	**($103,884)**	**($57,670)**	**($55,369)**	**($52,966)**
854-Historical Museum								
5-Expenses	($12,773)	($12,418)	($20,706)	($11,143)	($20,706)	($20,784)	($20,784)	($20,784)
854-Historical Museum Total	**($12,773)**	**($12,418)**	**($20,706)**	**($11,143)**	**($20,706)**	**($20,784)**	**($20,784)**	**($20,784)**
856-Prairie Ave Building								
4-Revenues	$42,287	$25,570	$8,755	$8,160	$8,755	$8,500	$8,755	$9,018
5-Expenses	($44,217)	($43,751)	($83,682)	($33,981)	($65,675)	($95,821)	($97,092)	($98,419)
7-Capital			$0		$0	$0	$0	$0
856-Prairie Ave Building Total	**($1,930)**	**($18,181)**	**($74,927)**	**($25,821)**	**($56,920)**	**($87,321)**	**($88,337)**	**($89,402)**
10-General Total	**$377,906**	**$69,816**	**($954,547)**	**$1,041,626**	**($49,447)**	**($734,074)**	**($371,279)**	**($310,575)**
20-Recreation								
000-Nonspecified Area								
4-Revenues	$5,676,885	$5,528,760	$5,352,226	$5,341,561	$5,461,265	$5,603,368	$5,624,920	$5,775,056
5-Expenses	($1,769,958)	($1,832,140)	($2,207,211)	($1,450,460)	($2,093,202)	($2,783,227)	($2,856,350)	($2,931,724)
7-Capital			($46,000)		$0	($15,000)	$0	($33,000)
9-Transfers Out	($2,021,144)	($1,500,000)	($1,630,000)	($1,222,500)	($1,630,000)	($1,600,000)	($1,400,000)	($1,330,000)

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
000-Nonspecified Area Total	**$1,885,782**	**$2,196,620**	**$1,469,015**	**$2,668,601**	**$1,738,063**	**$1,205,141**	**$1,368,570**	**$1,480,332**
112-Lincoln Marsh								
4-Revenues	$156,752	$146,725	$183,068	$130,066	$164,822	$188,545	$192,316	$196,162
5-Expenses	($353,887)	($378,369)	($457,165)	($317,811)	($435,865)	($471,027)	($480,626)	($491,476)
7-Capital			$0		$0	$0	$0	$0
9-Transfers Out			$0		$0	$0	$0	$0
112-Lincoln Marsh Total	**($197,135)**	**($231,644)**	**($274,097)**	**($187,745)**	**($271,042)**	**($282,482)**	**($288,310)**	**($295,314)**
200-Recreation Dept. Area								
4-Revenues	$1,761	$1,763	$0	$0	$0	$0	$0	$0
5-Expenses	($235,594)	($292,913)	($346,437)	($252,977)	($346,396)	($371,808)	($379,058)	($389,258)
7-Capital			$0		$0	$0	$0	$0
200-Recreation Dept. Area Total	**($233,833)**	**($291,150)**	**($346,437)**	**($252,977)**	**($346,396)**	**($371,808)**	**($379,058)**	**($389,258)**
201-Arts and Crafts								
4-Revenues	$39,957	$45,491	$55,361	$40,827	$50,592	$61,381	$62,609	$63,861
5-Expenses	($26,110)	($28,684)	($31,060)	($23,929)	($29,657)	($34,812)	($35,272)	($35,737)
201-Arts and Crafts Total	**$13,847**	**$16,807**	**$24,301**	**$16,898**	**$20,935**	**$26,569**	**$27,337**	**$28,123**
202-Performing Arts								
4-Revenues	$141,109	$172,820	$168,319	$120,313	$167,299	$181,519	$185,139	$188,832
5-Expenses	($109,011)	($126,554)	($133,860)	($89,635)	($129,461)	($141,317)	($143,816)	($146,598)
7-Capital			$0		$0	$0	$0	$0
202-Performing Arts Total	**$32,099**	**$46,266**	**$34,459**	**$30,677**	**$37,838**	**$40,202**	**$41,323**	**$42,235**
203-Athletic Programs								
4-Revenues	$866,607	$868,327	$911,666	$698,277	$859,112	$912,745	$931,000	$949,620
5-Expenses	($604,750)	($642,256)	($661,827)	($515,595)	($661,365)	($680,018)	($694,162)	($708,720)
7-Capital			$0		$0	$0	$0	$0
203-Athletic Programs Total	**$261,858**	**$226,071**	**$249,839**	**$182,682**	**$197,747**	**$232,727**	**$236,837**	**$240,900**
204-Leagues								
4-Revenues	$1,960,998	$2,395,074	$2,415,500	$1,637,048	$2,514,673	$2,665,950	$2,719,269	$2,773,654
5-Expenses	($1,548,250)	($1,765,490)	($1,881,323)	($1,330,015)	($1,784,660)	($1,893,452)	($1,932,337)	($1,972,022)
7-Capital			$0		$0	$0	$0	$0
204-Leagues Total	**$412,748**	**$629,585**	**$534,177**	**$307,033**	**$730,013**	**$772,498**	**$786,932**	**$801,632**
205-Athletics Dept. Area								
4-Revenues	$70,042	$70,707	$69,500	$20,220	$91,400	$81,400	$83,028	$84,689
5-Expenses	($275,585)	($240,464)	($335,362)	($197,610)	($465,499)	($495,879)	($506,775)	($519,196)
7-Capital			$0		$0	$0	$0	$0

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
205-Athletics Dept. Area Total	**($205,543)**	**($169,757)**	**($265,862)**	**($177,390)**	**($374,099)**	**($414,479)**	**($423,747)**	**($434,507)**
206-Outdoor Education			**$0**		**$0**	**$0**	**$0**	**$0**
207-Camps and Preschool								
4-Revenues	$949,257	$1,147,060	$1,319,092	$1,045,616	$1,184,592	$1,405,665	$1,457,419	$1,486,560
5-Expenses	($765,909)	($780,015)	($862,062)	($673,105)	($800,600)	($891,668)	($918,325)	($932,593)
7-Capital			$0		$0	$0	$0	$0
207-Camps and Preschool Total	**$183,348**	**$367,045**	**$457,030**	**$372,511**	**$383,991**	**$513,997**	**$539,094**	**$553,967**
208-General Interests								
4-Revenues	$173,385	$184,935	$205,751	$160,990	$205,019	$233,259	$237,924	$242,683
5-Expenses	($150,152)	($148,529)	($163,362)	($124,081)	($160,854)	($181,420)	($185,090)	($188,823)
7-Capital			$0		$0	$0	$0	$0
208-General Interests Total	**$23,233**	**$36,406**	**$42,390**	**$36,909**	**$44,165**	**$51,839**	**$52,834**	**$53,860**
209-Special Events								
4-Revenues	$19,779	$25,171	$33,939	$14,327	$31,956	$38,714	$38,533	$39,113
5-Expenses	($15,625)	($20,222)	($24,262)	($15,934)	($23,263)	($27,027)	($27,431)	($27,840)
209-Special Events Total	**$4,153**	**$4,949**	**$9,677**	**($1,607)**	**$8,693**	**$11,687**	**$11,102**	**$11,273**
220-Community Center								
4-Revenues	$41,893	$54,500	$43,900	$30,717	$43,463	$44,200	$44,600	$45,100
5-Expenses	($1,095,991)	($1,147,093)	($1,343,462)	($839,826)	($1,226,171)	($1,317,238)	($1,350,177)	($1,386,644)
7-Capital			$0		$0	$0	$0	$0
9-Transfers Out			$0		$0	$0	$0	$0
220-Community Center Total	**($1,054,099)**	**($1,092,593)**	**($1,299,562)**	**($809,109)**	**($1,182,708)**	**($1,273,038)**	**($1,305,577)**	**($1,341,544)**
221-Wheaton Youth Cheerleading								
4-Revenues	$160,216	$229,669	$280,400	$202,812	$362,400	$400,500	$369,648	$408,510
5-Expenses	($154,634)	($218,364)	($288,334)	($183,166)	($354,445)	($408,175)	($379,901)	($417,496)
221-Wheaton Youth Cheerleading Tc	**$5,581**	**$11,304**	**($7,934)**	**$19,646**	**$7,955**	**($7,675)**	**($10,253)**	**($8,986)**
222-Wheaton Youth Football								
4-Revenues	$282,084	$305,378	$329,500	$85,560	$331,000	$341,000	$347,820	$354,776
5-Expenses	($251,498)	($285,216)	($327,354)	($251,754)	($323,945)	($333,735)	($340,701)	($347,802)
7-Capital			$0		$0	$0	$0	$0
222-Wheaton Youth Football Total	**$30,586**	**$20,162**	**$2,146**	**($166,194)**	**$7,055**	**$7,265**	**$7,119**	**$6,975**
223-Youth Baseball/Softball								
4-Revenues	$325,940	$265,626	$397,300	$251,990	$276,438	$309,500	$315,690	$322,004
5-Expenses	($263,953)	($254,607)	($394,564)	($225,684)	($267,391)	($306,421)	($312,871)	($319,446)
7-Capital			$0		$0	$0	$0	$0

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
9-Transfers Out			$0		$0	$0	$0	$0
223-Youth Baseball/Softball Total	**$61,987**	**$11,019**	**$2,736**	**$26,306**	**$9,046**	**$3,079**	**$2,819**	**$2,558**
225-Central Athletic Complex								
4-Revenues	$103,169	$131,896	$219,725	$211,198	$229,337	$293,200	$299,064	$305,045
5-Expenses	($224,172)	($246,244)	($389,973)	($230,008)	($337,444)	($410,560)	($419,474)	($428,711)
7-Capital			$0		$0	($23,000)	$0	$0
225-Central Athletic Complex Total	**($121,003)**	**($114,347)**	**($170,248)**	**($18,810)**	**($108,107)**	**($140,360)**	**($120,410)**	**($123,666)**
231-Northside Pool								
4-Revenues	$360,558	$381,602	$352,500	$177,524	$363,000	$378,100	$385,662	$393,375
5-Expenses	($475,606)	($527,611)	($681,982)	($484,934)	($587,169)	($632,137)	($654,116)	($667,189)
7-Capital			$0		$0	$0	$0	$0
231-Northside Pool Total	**($115,047)**	**($146,010)**	**($329,482)**	**($307,409)**	**($224,169)**	**($254,037)**	**($268,454)**	**($273,814)**
232-Rice Pool								
4-Revenues	$817,842	$885,764	$856,000	$1,035,059	$865,050	$884,000	$901,680	$919,714
5-Expenses	($1,018,454)	($1,100,953)	($1,347,176)	($1,114,512)	($1,172,431)	($1,252,827)	($1,276,052)	($1,300,859)
7-Capital			$0		$0	$0	$0	$0
9-Transfers Out			$0		$0	$0	$0	$0
232-Rice Pool Total	**($200,612)**	**($215,188)**	**($491,176)**	**($79,453)**	**($307,381)**	**($368,827)**	**($374,372)**	**($381,145)**
234-Blanchard Building								
4-Revenues	$800	$0	$0	$800	$0	$0	$0	$0
5-Expenses	($20,230)	($30,468)	($57,210)	($24,094)	($48,251)	($52,143)	($53,382)	($54,679)
234-Blanchard Building Total	**($19,430)**	**($30,468)**	**($57,210)**	**($23,294)**	**($48,251)**	**($52,143)**	**($53,382)**	**($54,679)**
302-Parks Plus Fitness Center								
4-Revenues	$508,386	$649,629	$594,000	$417,657	$696,500	$733,000	$747,660	$762,613
5-Expenses	($503,594)	($505,843)	($553,588)	($354,987)	($553,155)	($587,597)	($599,131)	($612,787)
7-Capital			$0		$0	$0	$0	$0
302-Parks Plus Fitness Center Total	**$4,792**	**$143,786**	**$40,412**	**$62,670**	**$143,345**	**$145,403**	**$148,529**	**$149,826**
303-Clocktower Com. and Mini Golf								
4-Revenues	$37,712	$36,234	$40,000	$29,889	$41,000	$46,500	$47,430	$48,379
5-Expenses	($31,014)	($35,592)	($48,599)	($32,421)	($42,228)	($46,851)	($47,732)	($48,832)
7-Capital			$0		$0	$0	$0	$0
9-Transfers Out			$0		$0	$0	$0	$0
303-Clocktower Com. and Mini Golf	**$6,698**	**$643**	**($8,599)**	**($2,531)**	**($1,228)**	**($351)**	**($302)**	**($454)**
304-Mary Lubko Center								
4-Revenues	$211,482	$181,663	$241,255	$136,005	$178,550	$267,313	$273,090	$278,476

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
5-Expenses	($372,975)	($383,735)	($431,815)	($261,953)	($351,470)	($427,198)	($434,649)	($444,204)
7-Capital			$0		$0	$0	$0	$0
304-Mary Lubko Center Total	**($161,494)**	**($202,072)**	**($190,560)**	**($125,948)**	**($172,920)**	**($159,886)**	**($161,559)**	**($165,728)**
305-Adult Education								
4-Revenues	$0	$0	$0	$0	$0	$0	$0	$0
5-Expenses			$0		$0	$0	$0	$0
7-Capital			$0		$0	$0	$0	$0
305-Adult Education Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
415-Marketing								
4-Revenues	$8,850	$15,800	$9,000	$9,450	$7,500	$11,000	$11,000	$11,000
5-Expenses	($288,746)	($296,028)	($422,135)	($272,979)	($395,648)	($444,633)	($455,363)	($467,334)
7-Capital			$0		$0	$0	$0	$0
9-Transfers Out			$0		$0	$0	$0	$0
415-Marketing Total	**($279,896)**	**($280,228)**	**($413,135)**	**($263,529)**	**($388,148)**	**($433,633)**	**($444,363)**	**($456,334)**
416-Special Events								
4-Revenues	$174,450	$192,981	$182,000	$161,472	$160,972	$205,000	$209,100	$213,282
5-Expenses	($139,209)	($167,491)	($209,625)	($183,462)	($166,224)	($198,810)	($201,426)	($204,059)
416-Special Events Total	**$35,240**	**$25,490**	**($27,625)**	**($21,990)**	**($5,252)**	**$6,190**	**$7,674**	**$9,223**
815-Graf Park								
4-Revenues	$480	$2,090	$500	$1,070	$500	$500	$510	$520
815-Graf Park Total	**$480**	**$2,090**	**$500**	**$1,070**	**$500**	**$500**	**$510**	**$520**
20-Recreation Total	**$374,339**	**$964,785**	**($1,015,247)**	**$1,287,018**	**($100,355)**	**($741,624)**	**($599,109)**	**($544,004)**
21-Special Recreation								
000-Nonspecified Area								
4-Revenues	$373,875	$497,957	$614,450	$605,258	$614,450	$803,500	$803,800	$804,200
5-Expenses			$0		$0	$0	$0	$0
7-Capital	($350,240)	($512,425)	($656,950)	($329,593)	($656,950)	($846,000)	($846,000)	($826,000)
000-Nonspecified Area Total	**$23,635**	**($14,468)**	**($42,500)**	**$275,665**	**($42,500)**	**($42,500)**	**($42,200)**	**($21,800)**
21-Special Recreation Total	**$23,635**	**($14,468)**	**($42,500)**	**$275,665**	**($42,500)**	**($42,500)**	**($42,200)**	**($21,800)**
22-Cosley Zoo								
000-Nonspecified Area								
4-Revenues	$1,969,393	$1,924,931	$2,015,080	$1,875,545	$2,018,680	$2,043,553	$2,106,303	$2,124,028
5-Expenses	($1,867,448)	($1,841,817)	($2,092,743)	($1,424,754)	($1,987,198)	($2,156,474)	($2,202,633)	($2,260,791)
7-Capital			$0		$0	$0	$0	$0
9-Transfers Out	($100,000)	($505,000)	($68,900)	($51,675)	($68,900)	($256,000)	($115,000)	($92,500)

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
000-Nonspecified Area Total	**$1,945**	**($421,885)**	**($146,563)**	**$399,116**	**($37,418)**	**($368,921)**	**($211,330)**	**($229,263)**
206-Outdoor Education	**$177,568**	**$138,225**	**$196,292**	**$97,418**	**$158,438**	**$195,042**	**$201,775**	**$207,825**
415-Marketing								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses	($48,504)	($46,752)	($54,533)	($38,665)	($52,033)	($55,995)	($57,310)	($58,605)
7-Capital			$0		$0	$0	$0	$0
415-Marketing Total	**($48,504)**	**($46,752)**	**($54,533)**	**($38,665)**	**($52,033)**	**($55,995)**	**($57,310)**	**($58,605)**
813-Cosley Zoo								
4-Revenues			$0		$0	$0	$0	$0
813-Cosley Zoo Total			**$0**		**$0**	**$0**	**$0**	**$0**
22-Cosley Zoo Total	**$131,009**	**($330,412)**	**($4,804)**	**$457,868**	**$68,988**	**($229,874)**	**($66,866)**	**($80,043)**
23-Liability								
000-Nonspecified Area								
4-Revenues	$687,635	$891,295	$756,937	$777,208	$797,194	$999,400	$1,034,026	$1,078,722
5-Expenses	($640,675)	($755,790)	($834,168)	($549,481)	($832,035)	($967,103)	($1,001,541)	($1,037,932)
7-Capital			$0		$0	$0	$0	$0
000-Nonspecified Area Total	**$46,960**	**$135,505**	**($77,231)**	**$227,726**	**($34,841)**	**$32,297**	**$32,485**	**$40,790**
23-Liability Total	**$46,960**	**$135,505**	**($77,231)**	**$227,726**	**($34,841)**	**$32,297**	**$32,485**	**$40,790**
24-Audit								
000-Nonspecified Area								
4-Revenues	$15,734	$39,558	$36,146	$37,268	$36,846	$18,741	$39,238	$47,443
5-Expenses	($27,700)	($30,770)	($43,800)	($26,570)	($31,570)	($40,600)	($39,040)	($43,990)
000-Nonspecified Area Total	**($11,966)**	**$8,788**	**($7,654)**	**$10,698**	**$5,276**	**($21,859)**	**$198**	**$3,454**
24-Audit Total	**($11,966)**	**$8,788**	**($7,654)**	**$10,698**	**$5,276**	**($21,859)**	**$198**	**$3,454**
25-FICA								
000-Nonspecified Area								
4-Revenues	$590,778	$798,929	$848,427	$868,271	$897,777	$743,231	$878,872	$900,625
5-Expenses	($397,820)	($387,729)	($818,658)	($625,699)	($811,152)	($845,784)	($867,878)	($889,657)
000-Nonspecified Area Total	**$192,958**	**$411,199**	**$29,769**	**$242,572**	**$86,625**	**($102,553)**	**$10,994**	**$10,968**
213-Recr Pension Area								
5-Expenses	($249,629)	($283,047)	$0	$0	$0	$0	$0	$0
213-Recr Pension Area Total	**($249,629)**	**($283,047)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
813-Cosley Zoo								
5-Expenses	($87,421)	($99,752)	$0	$0	$0	$0	$0	$0
813-Cosley Zoo Total	**($87,421)**	**($99,752)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
25-FICA Total	**($144,091)**	**$28,401**	**$29,769**	**$242,572**	**$86,625**	**($102,553)**	**$10,994**	**$10,968**
26-IMRF								
000-Nonspecified Area								
4-Revenues	$299,760	$600,358	$620,151	$623,478	$650,501	$587,714	$655,882	$687,078
5-Expenses	($219,057)	($251,711)	($635,348)	($428,972)	($604,738)	($677,298)	($663,328)	($678,816)
000-Nonspecified Area Total	**$80,703**	**$348,647**	**($15,197)**	**$194,507**	**$45,763**	**($89,584)**	**($7,446)**	**$8,262**
213-Recr Pension Area								
5-Expenses	($208,829)	($263,032)	$0	$0	$0	$0	$0	$0
213-Recr Pension Area Total	**($208,829)**	**($263,032)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
813-Cosley Zoo								
5-Expenses	($43,414)	($60,188)	$0	$0	$0	$0	$0	$0
813-Cosley Zoo Total	**($43,414)**	**($60,188)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
26-IMRF Total	**($171,540)**	**$25,427**	**($15,197)**	**$194,507**	**$45,763**	**($89,584)**	**($7,446)**	**$8,262**
30-Debt Service								
000-Nonspecified Area								
4-Revenues	$2,907,086	$2,995,929	$2,994,648	$3,043,312	$3,044,648	$3,069,728	$3,098,030	$3,130,150
5-Expenses	($1,294,332)	($1,286,062)	($1,554,835)	($69,950)	($1,531,035)	($942,173)	($930,045)	($929,488)
7-Capital			$0		$0	$0	$0	$0
9-Transfers Out	($1,632,497)	($1,660,142)	($2,095,146)	$0	($2,095,146)	($2,130,435)	($2,179,862)	($2,218,100)
000-Nonspecified Area Total	**($19,744)**	**$49,725**	**($655,333)**	**$2,973,362**	**($581,533)**	**($2,880)**	**($11,877)**	**($17,438)**
30-Debt Service Total	**($19,744)**	**$49,725**	**($655,333)**	**$2,973,362**	**($581,533)**	**($2,880)**	**($11,877)**	**($17,438)**
40-Capital Projects								
000-Nonspecified Area								
4-Revenues	$8,087,667	$6,913,821	$5,456,270	$2,214,342	$5,299,651	$6,140,935	$6,266,862	$4,546,600
5-Expenses	($571,652)	($580,954)	($666,623)	($336,808)	($583,917)	($726,482)	($727,556)	($738,558)
7-Capital	($325,861)	($140,045)	($882,306)	($84,176)	($76,000)	($595,000)	($440,000)	($405,000)
9-Transfers Out	($81,200)	($70,950)	($60,325)	($60,325)	($60,325)	($42,450)	($23,700)	($8,100)
000-Nonspecified Area Total	**$7,108,954**	**$6,121,871**	**$3,847,016**	**$1,733,033**	**$4,579,409**	**$4,777,003**	**$5,075,606**	**$3,394,942**
112-Lincoln Marsh								
5-Expenses			$0		$0	$0	$0	$0
112-Lincoln Marsh Total			**$0**		**$0**	**$0**	**$0**	**$0**
186-Overpass Construction Project								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses			$0		$0	$0	$0	$0
7-Capital			$0		$0	$0	$0	$0

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
186-Overpass Construction Project Total			**$0**		**$0**	**$0**	**$0**	**$0**
187-Central Athletic Complex								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses			$0		$0	$0	$0	$0
7-Capital	($173,879)	$0	$0	$0	$0	$0	$0	$0
187-Central Athletic Complex Total	**($173,879)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
188-Play for All Project								
4-Revenues			$0		$0	$75,000	$0	$0
5-Expenses	($13,166)	($5,100)	$0	$0	$0	($15,000)	$0	$0
7-Capital	($621,721)	($25,775)	$0	($9,878)	$0	($75,000)	$0	$0
188-Play for All Project Total	**($634,887)**	**($30,875)**	**$0**	**($9,878)**	**$0**	**($15,000)**	**$0**	**$0**
805-Atten								
5-Expenses	$0	($18,700)	$0	$0	$0	$0	$0	$0
7-Capital	($50,000)	$0	($465,283)	($201,733)	($495,550)	($1,000,000)	($990,000)	$0
805-Atten Total	**($50,000)**	**($18,700)**	**($465,283)**	**($201,733)**	**($495,550)**	**($1,000,000)**	**($990,000)**	**$0**
806-Briarpatch								
5-Expenses	($1,125)	($9,991)	$0	$0	$0	$0	$0	$0
7-Capital	($681,388)	($26,504)	($80,000)	($92,673)	($92,000)	$0	$0	$0
806-Briarpatch Total	**($682,513)**	**($36,495)**	**($80,000)**	**($92,673)**	**($92,000)**	**$0**	**$0**	**$0**
809-Brighton								
7-Capital			$0		$0	($144,000)	$0	$0
809-Brighton Total			**$0**		**$0**	**($144,000)**	**$0**	**$0**
811-Manchester								
5-Expenses	($340)	($8,280)	($25,000)	$0	$0	($25,000)	$0	$0
7-Capital	$0	$0	$0	$0	$0	($1,020,000)	$0	$0
811-Manchester Total	**($340)**	**($8,280)**	**($25,000)**	**$0**	**$0**	**($1,045,000)**	**$0**	**$0**
812-Central Park and.Athletic Ctr.								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses	$0	($9,991)	($28,495)	($3,495)	$0	($43,000)	$0	$0
7-Capital	($123,598)	($255,089)	($409,242)	($24,133)	($167,000)	($308,000)	$0	$0
812-Central Park and.Athletic Ctr. To	**($123,598)**	**($265,080)**	**($437,737)**	**($27,628)**	**($167,000)**	**($351,000)**	**$0**	**$0**
813-Cosley Zoo								
4-Revenues	$25,000	$1,030,000	$1,093,900	$76,675	$193,900	$356,000	$3,615,000	$3,592,500
5-Expenses	($41,300)	($17,134)	($50,000)	($9,134)	($10,000)	($80,000)	$0	($3,000)
7-Capital	($1,491,741)	($1,780,372)	($1,161,980)	($89,879)	($149,250)	($150,000)	($3,500,000)	($3,520,000)

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

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
7-Capital			$0		$0	$0	$0	$0
827-Presidents Park Total			**$0**		**$0**	**$0**	**$0**	**$0**
828-Rathje								
5-Expenses	($18,640)	($13,649)	$0	$0	$0	($7,500)	$0	$0
7-Capital	$0	$0	$0	$0	$0	$0	$0	$0
828-Rathje Total	**($18,640)**	**($13,649)**	**$0**	**$0**	**$0**	**($7,500)**	**$0**	**$0**
829-Hull								
7-Capital			$0		$0	$0	$0	$0
829-Hull Total			**$0**		**$0**	**$0**	**$0**	**$0**
835-Seven Gables								
5-Expenses			$0		$0	$0	$0	$0
7-Capital	$0	($48,977)	$0	($1,000)	$0	($1,585,000)	$0	$0
835-Seven Gables Total	**$0**	**($48,977)**	**$0**	**($1,000)**	**$0**	**($1,585,000)**	**$0**	**$0**
836-Prairie Path Park								
5-Expenses			$0		$0	$0	$0	$0
7-Capital	$0	($82,098)	($80,000)	($26,184)	($80,000)	$0	$0	$0
836-Prairie Path Park Total	**$0**	**($82,098)**	**($80,000)**	**($26,184)**	**($80,000)**	**$0**	**$0**	**$0**
837-Sunnyside	**($4,560)**	**($103,120)**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
838-Triangle Park								
5-Expenses			$0		$0	$0	$0	($10,000)
7-Capital	$0	($62,381)	($11,270)	($11,270)	$0	$0	$0	$0
838-Triangle Park Total	**$0**	**($62,381)**	**($11,270)**	**($11,270)**	**$0**	**$0**	**$0**	**($10,000)**
839-WW Stevens								
5-Expenses			$0		$0	$0	($25,000)	$0
7-Capital			$0		$0	$0	$0	($180,000)
839-WW Stevens Total			**$0**		**$0**	**$0**	**($25,000)**	**($180,000)**
844-Arrowhead Golf Club			**$0**		**$0**	**$0**	**$0**	**$0**
845-Scottdale Park			**$0**		**$0**	**$0**	**$0**	**($72,000)**
846-CC and Rice								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses	($62,801)	($3,186)	($5,000)	$0	$0	($32,000)	$0	$0
7-Capital	($2,457,550)	($405,157)	($4,920,000)	($3,262,855)	($3,945,000)	($1,380,000)	($3,500,000)	($975,000)
846-CC and Rice Total	**($2,520,351)**	**($408,343)**	**($4,925,000)**	**($3,262,855)**	**($3,945,000)**	**($1,412,000)**	**($3,500,000)**	**($975,000)**
849-Toohey Park								
5-Expenses	($33,537)	($12,123)	$0	$0	$0	$0	$0	$0

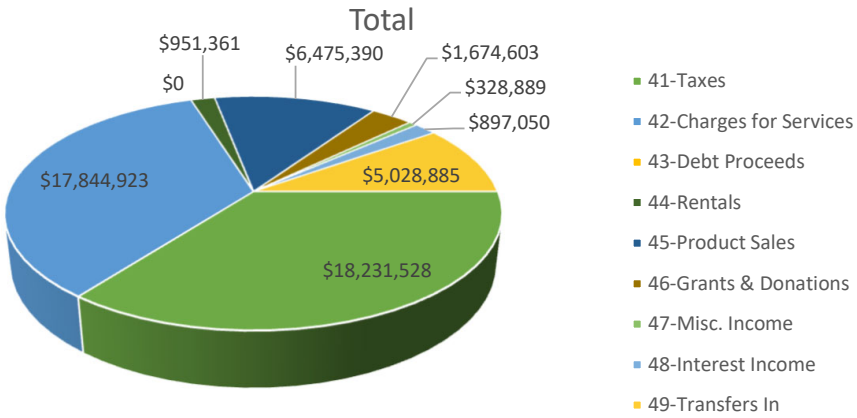
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
7-Capital	$0	$0	($640,000)	$0	$0	($875,000)	($650,000)	$0
849-Toohey Park Total	**($33,537)**	**($12,123)**	**($640,000)**	**$0**	**$0**	**($875,000)**	**($650,000)**	**$0**
850-Hillside Tot Lot	**$0**	**$0**	**($120,000)**	**($825)**	**$0**	**($120,000)**	**$0**	**$0**
851-Firefighters' Park			**$0**		**$0**	**$0**	**$0**	**$0**
852-Clocktower	**$0**	**($1,400)**	**($30,000)**	**$0**	**$0**	**($170,000)**	**($10,000)**	**$0**
853-Danada								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses			$0		$0	$0	$0	$0
7-Capital	$0	$0	($495,000)	($35,480)	($60,000)	($80,000)	($1,675,000)	$0
853-Danada Total	**$0**	**$0**	**($495,000)**	**($35,480)**	**($60,000)**	**($80,000)**	**($1,675,000)**	**$0**
854-Historical Museum								
4-Revenues	$750,000	$44,459	$0	$0	$0	$0	$0	$0
5-Expenses	($750,000)	($45,383)	($6,339)	($6,339)	$0	$0	$0	$0
7-Capital	($31,470)	($43,530)	($126,774)	$0	$0	($25,000)	$0	$0
854-Historical Museum Total	**($31,470)**	**($44,454)**	**($133,113)**	**($6,339)**	**$0**	**($25,000)**	**$0**	**$0**
855-Central Athletic Complex			**$0**		**$0**	**$0**	**$0**	**$0**
856-Prairie Ave Building								
5-Expenses	($330)	($4,975)	$0	($630)	$0	$0	$0	$0
7-Capital	$0	($45,000)	($60,000)	($50,600)	($50,600)	($72,000)	$0	$0
856-Prairie Ave Building Total	**($330)**	**($49,975)**	**($60,000)**	**($51,230)**	**($50,600)**	**($72,000)**	**$0**	**$0**
857-Blanchard Building								
5-Expenses			$0		$0	$0	$0	$0
7-Capital	($39,574)	($283,479)	$0	$0	$0	($100,000)	$0	$0
857-Blanchard Building Total	**($39,574)**	**($283,479)**	**$0**	**$0**	**$0**	**($100,000)**	**$0**	**$0**
40-Capital Projects Total	**$955,126**	**$3,223,997**	**($5,889,593)**	**($3,531,668)**	**($2,157,123)**	**($2,798,497)**	**($2,687,394)**	**$1,572,442**
60-Golf Fund								
000-Nonspecified Area								
4-Revenues	$1,024,106	$1,006,146	$1,216,200	$726,116	$872,000	$1,606,000	$1,661,000	$1,711,000
5-Expenses	($5,975,256)	($5,864,525)	($6,522,300)	($4,224,065)	($6,194,179)	($7,153,147)	($7,224,254)	($7,347,370)
7-Capital	($567,894)	($584,961)	($3,542,138)	($388,914)	($3,748,000)	($2,336,000)	($1,889,000)	($444,000)
9-Transfers Out	($50,000)	($50,000)	($78,000)	$0	$0	$0	($50,000)	($50,000)
000-Nonspecified Area Total	**($5,569,045)**	**($5,493,341)**	**($8,926,238)**	**($3,886,862)**	**($9,070,179)**	**($7,883,147)**	**($7,502,254)**	**($6,130,370)**
415-Marketing								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses	($171,149)	($169,419)	($249,507)	($125,949)	($190,552)	($240,843)	($245,723)	($249,013)

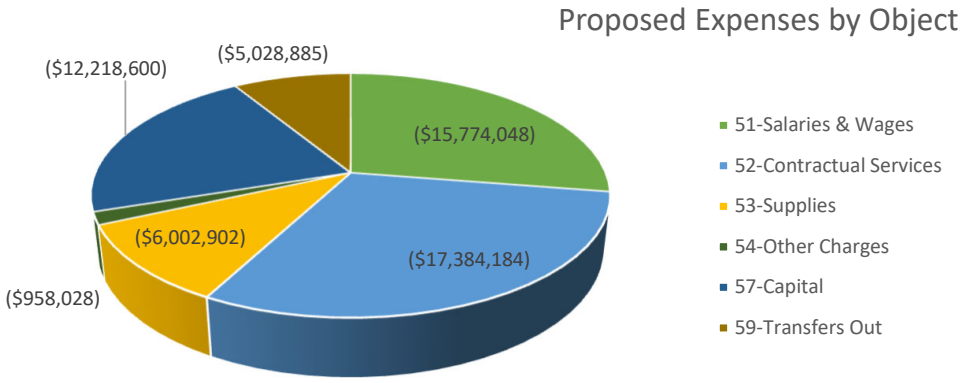
	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
7-Capital			$0		$0	$0	$0	$0
415-Marketing Total	**($171,149)**	**($169,419)**	**($249,507)**	**($125,949)**	**($190,552)**	**($240,843)**	**($245,723)**	**($249,013)**
901-Banquet								
4-Revenues	$2,728,120	$2,529,591	$2,660,000	$1,822,210	$2,494,000	$2,630,000	$2,630,000	$2,630,000
5-Expenses	($959,698)	($958,871)	($1,093,444)	($601,919)	($905,742)	($827,110)	($831,539)	($836,093)
7-Capital			$0		$0	$0	$0	$0
9-Transfers Out			$0		$0	$0	$0	$0
901-Banquet Total	**$1,768,422**	**$1,570,720**	**$1,566,556**	**$1,220,291**	**$1,588,258**	**$1,802,890**	**$1,798,461**	**$1,793,907**
902-Restaurant								
4-Revenues	$2,412,567	$2,211,434	$2,805,000	$1,668,841	$2,278,000	$2,408,000	$2,408,000	$2,408,000
5-Expenses	($771,369)	($779,346)	($882,796)	($593,125)	($832,338)	($702,947)	($706,364)	($709,883)
7-Capital			$0		$0	$0	$0	$0
9-Transfers Out			$0		$0	$0	$0	$0
902-Restaurant Total	**$1,641,198**	**$1,432,088**	**$1,922,204**	**$1,075,716**	**$1,445,662**	**$1,705,053**	**$1,701,636**	**$1,698,117**
903-Beverage Cart								
4-Revenues	$147,944	$151,052	$150,000	$127,841	$153,000	$155,000	$155,000	$155,000
5-Expenses	($48,798)	($48,124)	($17,885)	($41,626)	($46,943)	($46,944)	($46,949)	($46,953)
7-Capital			$0		$0	$0	$0	$0
903-Beverage Cart Total	**$99,147**	**$102,929**	**$132,115**	**$86,216**	**$106,057**	**$108,056**	**$108,051**	**$108,047**
904-Halfway House								
4-Revenues	$306,006	$299,732	$690,000	$230,414	$295,000	$300,000	$300,000	$300,000
5-Expenses	$0	($131)	($118,484)	($10)	($69)	($72)	($75)	($77)
7-Capital			$0		$0	$0	$0	$0
904-Halfway House Total	**$306,006**	**$299,601**	**$571,516**	**$230,404**	**$294,931**	**$299,929**	**$299,925**	**$299,923**
905-Driving Range								
4-Revenues					$0	$475,000	$475,000	$475,000
5-Expenses					$0	($140,017)	($150,785)	($150,787)
905-Driving Range Total					**$0**	**$334,984**	**$324,215**	**$324,213**
911-Pro Shop								
4-Revenues	$214,377	$216,899	$218,000	$190,157	$224,600	$231,800	$240,800	$250,800
5-Expenses	($359,785)	($405,836)	($419,344)	($273,997)	($420,574)	($447,807)	($463,411)	($477,788)
911-Pro Shop Total	**($145,408)**	**($188,938)**	**($201,344)**	**($83,840)**	**($195,974)**	**($216,007)**	**($222,611)**	**($226,988)**

Bottom Line by Fund or Area(s) within Fund

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
912-Golf Course								
4-Revenues	$3,301,995	$3,377,407	$3,117,000	$2,786,469	$3,402,000	$3,429,000	$3,502,000	$3,572,000
5-Expenses	($534,213)	($527,687)	($663,845)	($413,735)	($546,195)	($541,535)	($555,174)	($570,106)
7-Capital			$0		$0	$0	$0	$0
912-Golf Course Total	**$2,767,782**	**$2,849,720**	**$2,453,155**	**$2,372,734**	**$2,855,805**	**$2,887,465**	**$2,946,826**	**$3,001,894**
60-Golf Fund Total	**$696,954**	**$403,360**	**($2,731,545)**	**$888,710**	**($3,165,992)**	**($1,201,620)**	**($791,474)**	**$619,729**
70-Information Technology								
000-Nonspecified Area								
4-Revenues	$486,445	$486,600	$663,094	$497,371	$663,144	$725,834	$730,353	$761,145
5-Expenses	($486,445)	($486,600)	($663,294)	($455,756)	($663,641)	($725,934)	($730,408)	($761,155)
7-Capital	($1,234)	$0	$0	$0	$0	$0	$0	$0
000-Nonspecified Area Total	**($1,234)**	**$0**	**($200)**	**$41,615**	**($497)**	**($100)**	**($55)**	**($10)**
70-Information Technology Total	**($1,234)**	**$0**	**($200)**	**$41,615**	**($497)**	**($100)**	**($55)**	**($10)**
75-Health Insurance								
000-Nonspecified Area								
4-Revenues	$2,069,439	$2,125,791	$2,507,438	$1,858,561	$2,507,338	$2,775,819	$2,858,454	$2,943,560
5-Expenses	($2,069,507)	($2,125,804)	($2,508,288)	($1,974,620)	($2,508,288)	($2,776,969)	($2,859,599)	($2,944,736)
000-Nonspecified Area Total	**($68)**	**($13)**	**($850)**	**($116,059)**	**($950)**	**($1,150)**	**($1,145)**	**($1,176)**
75-Health Insurance Total	**($68)**	**($13)**	**($850)**	**($116,059)**	**($950)**	**($1,150)**	**($1,145)**	**($1,176)**
Grand Total	**$2,257,287**	**$4,564,912**	**($11,364,933)**	**$3,993,640**	**($5,926,587)**	**($5,934,017)**	**($4,535,167)**	**$1,280,598**

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





REVENUES	2027 Budget
41-Taxes	$18,231,528
42-Charges for Services	$17,844,923
43-Debt Proceeds	$0
44-Rentals	$951,361
45-Product Sales	$6,475,390
46-Grants & Donations	$1,674,603
47-Misc. Income	$328,889
48-Interest Income	$897,050
49-Transfers In	$5,028,885
Grand Total	**$51,432,629**

EXPENSES	2027 Budget
51-Salaries & Wages	($15,774,048)
52-Contractual Services	($17,384,184)
53-Supplies	($6,002,902)
54-Other Charges	($958,028)
57-Capital	($12,218,600)
59-Transfers Out	($5,028,885)
Grand Total	**($57,366,647)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues								
41-Taxes	$16,299,356	$17,013,361	$17,560,345	$17,264,893	$17,597,045	$18,231,528	$18,624,366	$19,114,933
42-Charges for Services	$13,813,066	$14,826,332	$16,011,461	$12,095,776	$15,835,171	$17,844,923	$18,242,555	$18,710,996
43-Debt Proceeds			$0		$0	$0	$0	$0
44-Rentals	$953,583	$936,146	$911,190	$741,377	$879,616	$951,361	$970,372	$953,634
45-Product Sales	$6,080,004	$5,709,286	$6,773,439	$4,309,843	$5,724,374	$6,475,390	$6,488,339	$6,504,428
46-Grants & Donations	$3,928,237	$3,842,360	$2,479,295	$408,458	$1,131,349	$1,674,603	$5,520,059	$3,860,604
47-Misc. Income	$301,648	$334,472	$313,637	$624,597	$681,028	$328,889	$337,334	$346,011
48-Interest Income	$1,691,254	$1,462,228	$566,150	$1,016,815	$1,054,750	$897,050	$866,355	$891,760
49-Transfers In	$4,784,841	$4,116,342	$4,305,221	$1,614,138	$4,227,221	$5,028,885	$4,468,562	$4,348,700
4-Revenues Total	**$47,851,988**	**$48,240,528**	**$48,920,738**	**$38,075,896**	**$47,130,554**	**$51,432,629**	**$55,517,943**	**$54,731,067**
5-Expenses								
51-Salaries & Wages	($13,967,400)	($14,307,497)	($15,584,275)	($11,091,589)	($14,795,886)	($15,774,048)	($16,165,226)	($16,542,689)
52-Contractual Services	($14,358,178)	($14,597,465)	($17,493,594)	($11,082,030)	($16,432,214)	($17,384,184)	($17,728,142)	($18,167,232)
53-Supplies	($4,437,066)	($4,438,615)	($5,399,223)	($3,152,982)	($4,960,237)	($6,002,902)	($5,730,621)	($5,790,595)
54-Other Charges	($629,333)	($672,801)	($1,078,616)	($563,416)	($847,865)	($958,028)	($966,559)	($980,352)
57-Capital	($7,417,883)	($5,542,897)	($16,424,743)	($6,578,102)	($11,793,718)	($12,218,600)	($14,994,000)	($7,620,900)
59-Transfers Out	($4,784,841)	($4,116,342)	($4,305,221)	($1,614,138)	($4,227,221)	($5,028,885)	($4,468,562)	($4,348,700)
5-Expenses Total	**($45,594,701)**	**($43,675,617)**	**($60,285,671)**	**($34,082,256)**	**($53,057,141)**	**($57,366,647)**	**($60,053,110)**	**($53,450,469)**
Grand Total	**$2,257,287**	**$4,564,912**	**($11,364,933)**	**$3,993,640**	**($5,926,587)**	**($5,934,017)**	**($4,535,167)**	**$1,280,598**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
4-Revenues								
41-Taxes	$5,240,867	$5,139,443	$5,266,116	$5,146,545	$5,266,116	$5,410,904	$5,430,456	$5,572,592
42-Charges for Services	$312,907	$329,197	$323,497	$377,010	$412,479	$461,550	$474,845	$488,065
43-Debt Proceeds			$0		$0	$0	$0	$0
44-Rentals	$51,504	$39,012	$19,805	$21,346	$26,255	$27,500	$28,955	$31,518
45-Product Sales	$76,103	$82,374	$55,200	$63,989	$79,200	$81,150	$82,988	$84,708
46-Grants & Donations	$174,903	$178,689	$189,745	$137,898	$188,945	$196,293	$201,728	$207,252
47-Misc. Income	$23,787	$41,416	$8,500	$80,855	$81,000	$15,000	$15,000	$15,000
48-Interest Income	$276,721	$205,382	$100,000	$147,983	$150,000	$150,000	$104,000	$108,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$6,156,792**	**$6,015,513**	**$5,962,863**	**$5,975,626**	**$6,203,995**	**$6,342,397**	**$6,337,972**	**$6,507,135**
5-Expenses								
51-Salaries & Wages	($2,726,135)	($2,872,865)	($3,227,564)	($2,379,667)	($3,021,983)	($2,771,276)	($2,839,607)	($2,908,403)
52-Contractual Services	($1,347,128)	($1,477,020)	($1,871,749)	($1,352,454)	($1,769,092)	($1,816,797)	($1,845,258)	($1,888,333)
53-Supplies	($431,792)	($458,562)	($588,137)	($338,509)	($509,844)	($608,758)	($605,096)	($609,132)
54-Other Charges	($131,685)	($160,305)	($237,110)	($120,453)	($197,337)	($235,041)	($238,289)	($245,942)
57-Capital	($242,146)	($646,695)	($620,000)	($463,280)	($382,336)	($644,600)	($481,000)	($515,900)
59-Transfers Out	($900,000)	($330,250)	($372,850)	($279,638)	($372,850)	($1,000,000)	($700,000)	($650,000)
5-Expenses Total	**($5,778,886)**	**($5,945,697)**	**($6,917,410)**	**($4,934,000)**	**($6,253,442)**	**($7,076,471)**	**($6,709,251)**	**($6,817,710)**
10-General Total	**$377,906**	**$69,816**	**($954,547)**	**$1,041,626**	**($49,447)**	**($734,074)**	**($371,279)**	**($310,575)**
20-Recreation								
4-Revenues								
41-Taxes	$5,191,294	$5,095,254	$5,216,865	$5,100,416	$5,216,865	$5,364,007	$5,383,559	$5,525,695
42-Charges for Services	$7,075,043	$8,015,063	$8,573,036	$6,284,900	$8,455,473	$9,303,975	$9,474,203	$9,694,602
44-Rentals	$162,683	$170,573	$136,361	$140,513	$160,861	$163,861	$166,417	$169,116
45-Product Sales	$191,302	$214,414	$194,139	$200,857	$203,219	$210,415	$214,501	$218,845
46-Grants & Donations	$16,107	$21,350	$16,100	$7,544	$19,639	$20,100	$20,100	$20,100
47-Misc. Income	$35,702	$46,583	$24,000	$31,499	$30,384	$24,000	$24,330	$24,667
48-Interest Income	$418,260	$356,428	$100,000	$194,717	$200,000	$200,000	$202,000	$210,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$13,090,392**	**$13,919,665**	**$14,260,501**	**$11,960,447**	**$14,286,440**	**$15,286,358**	**$15,485,111**	**$15,863,024**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
5-Expenses								
51-Salaries & Wages	($5,352,836)	($5,603,202)	($5,980,636)	($4,584,701)	($5,794,837)	($6,584,914)	($6,754,138)	($6,916,627)
52-Contractual Services	($4,145,339)	($4,515,196)	($5,563,017)	($3,727,951)	($5,071,476)	($5,718,106)	($5,850,860)	($5,988,143)
53-Supplies	($990,284)	($1,115,155)	($1,660,956)	($959,098)	($1,621,852)	($1,778,031)	($1,766,363)	($1,821,258)
54-Other Charges	($206,451)	($221,328)	($395,139)	($179,179)	($268,630)	($308,931)	($312,859)	($318,000)
57-Capital			($46,000)		$0	($38,000)	$0	($33,000)
59-Transfers Out	($2,021,144)	($1,500,000)	($1,630,000)	($1,222,500)	($1,630,000)	($1,600,000)	($1,400,000)	($1,330,000)
5-Expenses Total	**($12,716,053)**	**($12,954,880)**	**($15,275,748)**	**($10,673,429)**	**($14,386,795)**	**($16,027,982)**	**($16,084,219)**	**($16,407,028)**
20-Recreation Total	**$374,339**	**$964,785**	**($1,015,247)**	**$1,287,018**	**($100,355)**	**($741,624)**	**($599,109)**	**($544,004)**
21-Special Recreation								
4-Revenues								
41-Taxes	$353,304	$478,457	$606,950	$599,660	$606,950	$796,000	$796,000	$796,000
47-Misc. Income			$0		$0	$0	$0	$0
48-Interest Income	$20,571	$19,500	$7,500	$5,598	$7,500	$7,500	$7,800	$8,200
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$373,875**	**$497,957**	**$614,450**	**$605,258**	**$614,450**	**$803,500**	**$803,800**	**$804,200**
5-Expenses								
51-Salaries & Wages			$0		$0	$0	$0	$0
52-Contractual Services			$0		$0	$0	$0	$0
53-Supplies			$0		$0	$0	$0	$0
57-Capital	($350,240)	($512,425)	($656,950)	($329,593)	($656,950)	($846,000)	($846,000)	($826,000)
5-Expenses Total	**($350,240)**	**($512,425)**	**($656,950)**	**($329,593)**	**($656,950)**	**($846,000)**	**($846,000)**	**($826,000)**
21-Special Recreation Total	**$23,635**	**($14,468)**	**($42,500)**	**$275,665**	**($42,500)**	**($42,500)**	**($42,200)**	**($21,800)**
22-Cosley Zoo								
4-Revenues								
41-Taxes	$1,276,454	$1,280,027	$1,307,980	$1,288,281	$1,307,980	$1,354,053	$1,403,803	$1,458,528
42-Charges for Services	$609,175	$537,564	$667,334	$428,318	$598,825	$639,084	$655,659	$672,429
44-Rentals	$59,325	$55,562	$70,000	$56,006	$57,500	$70,000	$72,000	$74,000
45-Product Sales	$1,593	$360	$1,100	$1,050	$955	$825	$850	$876
46-Grants & Donations	$126,904	$108,791	$162,250	$135,927	$163,660	$174,210	$174,231	$124,252
47-Misc. Income	$941	$1,515	$600	$1,213	$1,700	$1,000	$1,000	$1,000

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
48-Interest Income	$92,879	$95,573	$25,000	$66,239	$70,000	$25,000	$26,000	$27,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$2,167,271**	**$2,079,392**	**$2,234,264**	**$1,977,032**	**$2,200,620**	**$2,264,172**	**$2,333,543**	**$2,358,085**
5-Expenses								
51-Salaries & Wages	($1,252,988)	($1,308,384)	($1,375,013)	($971,843)	($1,327,968)	($1,423,834)	($1,466,810)	($1,511,075)
52-Contractual Services	($459,117)	($367,254)	($481,495)	($321,538)	($439,012)	($490,971)	($504,643)	($518,235)
53-Supplies	($170,723)	($176,745)	($225,257)	($126,473)	($216,803)	($238,684)	($229,216)	($231,754)
54-Other Charges	($53,434)	($52,421)	($88,402)	($47,634)	($78,949)	($84,557)	($84,740)	($84,563)
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out	($100,000)	($505,000)	($68,900)	($51,675)	($68,900)	($256,000)	($115,000)	($92,500)
5-Expenses Total	**($2,036,262)**	**($2,409,804)**	**($2,239,068)**	**($1,519,163)**	**($2,131,632)**	**($2,494,045)**	**($2,400,409)**	**($2,438,128)**
22-Cosley Zoo Total	**$131,009**	**($330,412)**	**($4,804)**	**$457,868**	**$68,988**	**($229,874)**	**($66,866)**	**($80,043)**
23-Liability								
4-Revenues								
41-Taxes	$661,021	$832,639	$746,887	$731,455	$746,887	$974,100	$1,008,726	$1,053,422
46-Grants & Donations			$0		$0	$0	$0	$0
47-Misc. Income	$319	$6,739	$50	$307	$307	$300	$300	$300
48-Interest Income	$26,295	$51,917	$10,000	$45,446	$50,000	$25,000	$25,000	$25,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$687,635**	**$891,295**	**$756,937**	**$777,208**	**$797,194**	**$999,400**	**$1,034,026**	**$1,078,722**
5-Expenses								
51-Salaries & Wages			$0		$0	$0	$0	$0
52-Contractual Services	($611,385)	($701,702)	($784,168)	($530,311)	($782,035)	($840,353)	($874,791)	($911,182)
53-Supplies	($29,290)	($54,088)	($50,000)	($19,170)	($50,000)	($126,750)	($126,750)	($126,750)
54-Other Charges			$0		$0	$0	$0	$0
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	**($640,675)**	**($755,790)**	**($834,168)**	**($549,481)**	**($832,035)**	**($967,103)**	**($1,001,541)**	**($1,037,932)**
23-Liability Total	**$46,960**	**$135,505**	**($77,231)**	**$227,726**	**($34,841)**	**$32,297**	**$32,485**	**$40,790**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
24-Audit								
4-Revenues								
41-Taxes	$14,246	$37,282	$35,646	$36,243	$35,646	$18,241	$38,738	$46,943
47-Misc. Income			$0		$0	$0	$0	$0
48-Interest Income	$1,488	$2,276	$500	$1,026	$1,200	$500	$500	$500
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$15,734**	**$39,558**	**$36,146**	**$37,268**	**$36,846**	**$18,741**	**$39,238**	**$47,443**
5-Expenses								
51-Salaries & Wages			$0		$0	$0	$0	$0
52-Contractual Services	($27,700)	($30,770)	($43,800)	($26,570)	($31,570)	($40,600)	($39,040)	($43,990)
53-Supplies			$0		$0	$0	$0	$0
54-Other Charges			$0		$0	$0	$0	$0
5-Expenses Total	**($27,700)**	**($30,770)**	**($43,800)**	**($26,570)**	**($31,570)**	**($40,600)**	**($39,040)**	**($43,990)**
24-Audit Total	**($11,966)**	**$8,788**	**($7,654)**	**$10,698**	**$5,276**	**($21,859)**	**$198**	**$3,454**
25-FICA								
4-Revenues								
41-Taxes	$552,165	$747,381	$843,427	$832,657	$861,777	$733,231	$868,872	$890,625
47-Misc. Income			$0		$0	$0	$0	$0
48-Interest Income	$38,614	$51,548	$5,000	$35,613	$36,000	$10,000	$10,000	$10,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$590,778**	**$798,929**	**$848,427**	**$868,271**	**$897,777**	**$743,231**	**$878,872**	**$900,625**
5-Expenses								
52-Contractual Services	($734,869)	($770,528)	($818,658)	($625,699)	($811,152)	($845,784)	($867,878)	($889,657)
5-Expenses Total	**($734,869)**	**($770,528)**	**($818,658)**	**($625,699)**	**($811,152)**	**($845,784)**	**($867,878)**	**($889,657)**
25-FICA Total	**($144,091)**	**$28,401**	**$29,769**	**$242,572**	**$86,625**	**($102,553)**	**$10,994**	**$10,968**
26-IMRF								
4-Revenues								
41-Taxes	$261,543	$560,969	$612,151	$605,314	$630,501	$577,714	$645,882	$677,078
47-Misc. Income			$0		$0	$0	$0	$0
48-Interest Income	$38,216	$39,389	$8,000	$18,165	$20,000	$10,000	$10,000	$10,000

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues Total	**$299,760**	**$600,358**	**$620,151**	**$623,478**	**$650,501**	**$587,714**	**$655,882**	**$687,078**
5-Expenses								
52-Contractual Services	($471,300)	($574,931)	($635,348)	($428,972)	($604,738)	($677,298)	($663,328)	($678,816)
5-Expenses Total	**($471,300)**	**($574,931)**	**($635,348)**	**($428,972)**	**($604,738)**	**($677,298)**	**($663,328)**	**($678,816)**
26-IMRF Total	**($171,540)**	**$25,427**	**($15,197)**	**$194,507**	**$45,763**	**($89,584)**	**($7,446)**	**$8,262**
30-Debt Service								
4-Revenues								
41-Taxes	$2,748,460	$2,841,909	$2,924,323	$2,924,323	$2,924,323	$3,003,278	$3,048,330	$3,094,050
43-Debt Proceeds			$0		$0	$0	$0	$0
46-Grants & Donations			$0		$0	$0	$0	$0
47-Misc. Income			$0		$0	$0	$0	$0
48-Interest Income	$77,425	$83,070	$10,000	$58,664	$60,000	$24,000	$26,000	$28,000
49-Transfers In	$81,200	$70,950	$60,325	$60,325	$60,325	$42,450	$23,700	$8,100
4-Revenues Total	**$2,907,086**	**$2,995,929**	**$2,994,648**	**$3,043,312**	**$3,044,648**	**$3,069,728**	**$3,098,030**	**$3,130,150**
5-Expenses								
52-Contractual Services	($1,294,332)	($1,286,062)	($1,554,835)	($69,950)	($1,531,035)	($942,173)	($930,045)	($929,488)
54-Other Charges			$0		$0	$0	$0	$0
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out	($1,632,497)	($1,660,142)	($2,095,146)	$0	($2,095,146)	($2,130,435)	($2,179,862)	($2,218,100)
5-Expenses Total	**($2,926,829)**	**($2,946,204)**	**($3,649,981)**	**($69,950)**	**($3,626,181)**	**($3,072,608)**	**($3,109,907)**	**($3,147,588)**
30-Debt Service Total	**($19,744)**	**$49,725**	**($655,333)**	**$2,973,362**	**($581,533)**	**($2,880)**	**($11,877)**	**($17,438)**
40-Capital Projects								
4-Revenues								
41-Taxes			$0		$0	$0	$0	$0
42-Charges for Services			$0		$0	$0	$0	$0
43-Debt Proceeds			$0		$0	$0	$0	$0
44-Rentals	$32,024	$35,313	$32,024	$39,917	$0	$33,000	$34,000	$0
45-Product Sales	$32,300	$31,500	$25,000	$32,500	$30,000	$25,000	$25,000	$25,000
46-Grants & Donations	$3,610,323	$3,495,550	$2,111,200	$126,905	$759,105	$1,284,000	$5,124,000	$3,509,000
47-Misc. Income	$28,274	$1,997	$2,500	$282,806	$283,000	$2,500	$3,000	$3,500

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
48-Interest Income	$465,105	$387,528	$150,000	$264,076	$270,000	$250,000	$260,000	$270,000
49-Transfers In	$4,703,641	$4,045,392	$4,244,896	$1,553,813	$4,166,896	$4,986,435	$4,444,862	$4,340,600
4-Revenues Total	**$8,871,667**	**$7,997,280**	**$6,565,620**	**$2,300,017**	**$5,509,001**	**$6,580,935**	**$9,890,862**	**$8,148,100**
5-Expenses								
51-Salaries & Wages	($205,572)	($219,182)	($266,731)	($187,018)	($266,731)	($275,978)	($284,250)	($293,396)
52-Contractual Services	($943,310)	($348,066)	($195,460)	($124,025)	($171,311)	($214,578)	($216,381)	($218,238)
53-Supplies	($424,180)	($332,849)	($359,742)	($59,055)	($153,575)	($479,125)	($262,625)	($240,625)
54-Other Charges	($5,909)	($3,420)	($13,300)	($4,946)	($7,750)	($13,300)	($13,300)	($13,300)
57-Capital	($6,256,369)	($3,798,815)	($11,559,655)	($5,396,315)	($7,006,432)	($8,354,000)	($11,778,000)	($5,802,000)
59-Transfers Out	($81,200)	($70,950)	($60,325)	($60,325)	($60,325)	($42,450)	($23,700)	($8,100)
5-Expenses Total	**($7,916,541)**	**($4,773,283)**	**($12,455,213)**	**($5,831,684)**	**($7,666,124)**	**($9,379,432)**	**($12,578,256)**	**($6,575,658)**
40-Capital Projects Total	**$955,126**	**$3,223,997**	**($5,889,593)**	**($3,531,668)**	**($2,157,123)**	**($2,798,497)**	**($2,687,394)**	**$1,572,442**
60-Golf Fund								
4-Revenues								
41-Taxes			$0		$0	$0	$0	$0
42-Charges for Services	$3,448,347	$3,525,788	$3,533,200	$2,852,962	$3,454,000	$4,191,000	$4,309,000	$4,419,000
44-Rentals	$648,046	$635,686	$653,000	$483,595	$635,000	$657,000	$669,000	$679,000
45-Product Sales	$5,778,705	$5,380,638	$6,498,000	$4,011,447	$5,411,000	$6,158,000	$6,165,000	$6,175,000
46-Grants & Donations	$0	$37,980	$0	$184	$0	$0	$0	$0
47-Misc. Income	$24,375	$42,571	$22,000	$24,584	$28,600	$33,800	$33,800	$33,800
48-Interest Income	$235,642	$169,597	$150,000	$179,276	$190,000	$195,000	$195,000	$195,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$10,135,115**	**$9,792,261**	**$10,856,200**	**$7,552,048**	**$9,718,600**	**$11,234,800**	**$11,371,800**	**$11,501,800**
5-Expenses								
51-Salaries & Wages	($4,429,868)	($4,303,865)	($4,734,331)	($2,968,360)	($4,384,367)	($4,718,047)	($4,820,421)	($4,913,189)
52-Contractual Services	($1,837,730)	($1,977,480)	($2,464,983)	($1,480,092)	($2,140,363)	($2,398,093)	($2,450,135)	($2,506,482)
53-Supplies	($2,320,815)	($2,237,268)	($2,423,630)	($1,614,769)	($2,316,662)	($2,668,081)	($2,636,347)	($2,649,853)
54-Other Charges	($231,854)	($235,326)	($344,664)	($211,204)	($295,200)	($316,200)	($317,371)	($318,547)
57-Capital	($567,894)	($584,961)	($3,542,138)	($388,914)	($3,748,000)	($2,336,000)	($1,889,000)	($444,000)
59-Transfers Out	($50,000)	($50,000)	($78,000)	$0	$0	$0	($50,000)	($50,000)
5-Expenses Total	**($9,438,161)**	**($9,388,901)**	**($13,587,745)**	**($6,663,338)**	**($12,884,592)**	**($12,436,420)**	**($12,163,274)**	**($10,882,071)**
60-Golf Fund Total	**$696,954**	**$403,360**	**($2,731,545)**	**$888,710**	**($3,165,992)**	**($1,201,620)**	**($791,474)**	**$619,729**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
70-Information Technology								
4-Revenues								
42-Charges for Services	$486,396	$486,389	$662,994	$497,245	$662,994	$725,684	$730,153	$760,895
43-Debt Proceeds			$0		$0	$0	$0	$0
47-Misc. Income	$49	$211	$100	$125	$150	$150	$200	$250
48-Interest Income			$0		$0	$0	$0	$0
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$486,445**	**$486,600**	**$663,094**	**$497,371**	**$663,144**	**$725,834**	**$730,353**	**$761,145**
5-Expenses								
52-Contractual Services	($416,463)	($422,651)	($571,793)	($419,848)	($572,140)	($622,461)	($626,185)	($649,932)
53-Supplies	($69,982)	($63,948)	($91,501)	($35,908)	($91,501)	($103,473)	($104,223)	($111,223)
57-Capital	($1,234)	$0	$0	$0	$0	$0	$0	$0
5-Expenses Total	**($487,679)**	**($486,600)**	**($663,294)**	**($455,756)**	**($663,641)**	**($725,934)**	**($730,408)**	**($761,155)**
70-Information Technology Total	**($1,234)**	**$0**	**($200)**	**$41,615**	**($497)**	**($100)**	**($55)**	**($10)**
75-Health Insurance								
4-Revenues								
42-Charges for Services	$1,881,198	$1,932,330	$2,251,401	$1,655,342	$2,251,401	$2,523,630	$2,598,695	$2,676,005
47-Misc. Income	$188,201	$193,441	$255,887	$203,207	$255,887	$252,139	$259,704	$267,495
48-Interest Income	$39	$20	$150	$12	$50	$50	$55	$60
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$2,069,439**	**$2,125,791**	**$2,507,438**	**$1,858,561**	**$2,507,338**	**$2,775,819**	**$2,858,454**	**$2,943,560**
5-Expenses								
52-Contractual Services	($2,069,507)	($2,125,804)	($2,508,288)	($1,974,620)	($2,508,288)	($2,776,969)	($2,859,599)	($2,944,736)
5-Expenses Total	**($2,069,507)**	**($2,125,804)**	**($2,508,288)**	**($1,974,620)**	**($2,508,288)**	**($2,776,969)**	**($2,859,599)**	**($2,944,736)**
75-Health Insurance Total	**($68)**	**($13)**	**($850)**	**($116,059)**	**($950)**	**($1,150)**	**($1,145)**	**($1,176)**
Grand Total	**$2,257,287**	**$4,564,912**	**($11,364,933)**	**$3,993,640**	**($5,926,587)**	**($5,934,017)**	**($4,535,167)**	**$1,280,598**

Revenues and Expenditures by Type for all Funds, with health insurance, utilities, and IT services broken out and Labor split between Full Time and Part Time

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
4-Revenues								
41-Taxes	$5,240,867	$5,139,443	$5,266,116	$5,146,545	$5,266,116	$5,410,904	$5,430,456	$5,572,592
42-Charges for Services	$312,907	$329,197	$323,497	$377,010	$412,479	$461,550	$474,845	$488,065
43-Bond Proceeds			$0		$0	$0	$0	$0
44-Rentals	$51,504	$39,012	$19,805	$21,346	$26,255	$27,500	$28,955	$31,518
45-Product Sales	$76,103	$82,374	$55,200	$63,989	$79,200	$81,150	$82,988	$84,708
46-Grants and Donations	$174,903	$178,689	$189,745	$137,898	$188,945	$196,293	$201,728	$207,252
47-Miscellaneous Income	$23,787	$41,416	$8,500	$80,855	$81,000	$15,000	$15,000	$15,000
48-Interest Income	$276,721	$205,382	$100,000	$147,983	$150,000	$150,000	$104,000	$108,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$6,156,792**	**$6,015,513**	**$5,962,863**	**$5,975,626**	**$6,203,995**	**$6,342,397**	**$6,337,972**	**$6,507,135**
5-Expenses								
51-Full Time Salary & Wages	($2,275,546)	($2,345,530)	($2,606,669)	($1,814,786)	($2,430,388)	($2,161,863)	($2,224,430)	($2,288,864)
51-Part Time Wages	($450,589)	($527,335)	($620,896)	($564,880)	($591,595)	($609,413)	($615,177)	($619,539)
52-Computer Services	($114,763)	($121,720)	($175,857)	($131,893)	($175,857)	($196,677)	($200,683)	($209,774)
52-Contractual Services	($501,045)	($564,064)	($776,532)	($589,038)	($736,365)	($801,978)	($802,681)	($812,126)
52-Health & Life Insurance	($565,732)	($588,846)	($633,320)	($474,990)	($633,320)	($574,501)	($591,558)	($609,125)
52-Utilities	($165,588)	($202,390)	($286,040)	($156,533)	($223,550)	($243,640)	($250,336)	($257,309)
53-Supplies	($431,792)	($458,562)	($588,137)	($338,509)	($509,844)	($608,758)	($605,096)	($609,132)
54-Other Charges	($131,685)	($160,305)	($237,110)	($120,453)	($197,337)	($235,041)	($238,289)	($245,942)
57-Capital	($242,146)	($646,695)	($620,000)	($463,280)	($382,336)	($644,600)	($481,000)	($515,900)
59-Transfers Out	($900,000)	($330,250)	($372,850)	($279,638)	($372,850)	($1,000,000)	($700,000)	($650,000)
5-Expenses Total	**($5,778,886)**	**($5,945,697)**	**($6,917,410)**	**($4,934,000)**	**($6,253,442)**	**($7,076,471)**	**($6,709,251)**	**($6,817,710)**
10-General Total	**$377,906**	**$69,816**	**($954,547)**	**$1,041,626**	**($49,447)**	**($734,074)**	**($371,279)**	**($310,575)**
20-Recreation								
4-Revenues								
41-Taxes	$5,191,294	$5,095,254	$5,216,865	$5,100,416	$5,216,865	$5,364,007	$5,383,559	$5,525,695
42-Charges for Services	$7,075,043	$8,015,063	$8,573,036	$6,284,900	$8,455,473	$9,303,975	$9,474,203	$9,694,602
44-Rentals	$162,683	$170,573	$136,361	$140,513	$160,861	$163,861	$166,417	$169,116
45-Product Sales	$191,302	$214,414	$194,139	$200,857	$203,219	$210,415	$214,501	$218,845

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
46-Grants and Donations	$16,107	$21,350	$16,100	$7,544	$19,639	$20,100	$20,100	$20,100
47-Miscellaneous Income	$35,702	$46,583	$24,000	$31,499	$30,384	$24,000	$24,330	$24,667
48-Interest Income	$418,260	$356,428	$100,000	$194,717	$200,000	$200,000	$202,000	$210,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$13,090,392**	**$13,919,665**	**$14,260,501**	**$11,960,447**	**$14,286,440**	**$15,286,358**	**$15,485,111**	**$15,863,024**
5-Expenses								
51-Full Time Salary & Wages	($2,688,293)	($2,700,637)	($2,817,918)	($2,064,392)	($2,775,094)	($3,359,558)	($3,458,932)	($3,561,260)
51-Part Time Wages	($2,664,543)	($2,902,565)	($3,162,719)	($2,520,309)	($3,019,742)	($3,225,355)	($3,295,206)	($3,355,366)
52-Computer Services	($141,068)	($134,237)	($186,182)	($139,636)	($186,182)	($219,410)	($217,548)	($225,188)
52-Contractual Services	($2,650,996)	($3,025,070)	($3,514,352)	($2,454,107)	($3,357,444)	($3,669,155)	($3,732,437)	($3,798,947)
52-Health & Life Insurance	($626,463)	($567,415)	($692,413)	($519,310)	($692,413)	($934,261)	($961,978)	($990,524)
52-Utilities	($726,811)	($788,474)	($1,170,070)	($614,897)	($835,438)	($895,280)	($938,897)	($973,484)
53-Supplies	($990,284)	($1,115,155)	($1,660,956)	($959,098)	($1,621,852)	($1,778,031)	($1,766,363)	($1,821,258)
54-Other Charges	($206,451)	($221,328)	($395,139)	($179,179)	($268,630)	($308,931)	($312,859)	($318,000)
57-Capital			($46,000)		$0	($38,000)	$0	($33,000)
59-Transfers Out	($2,021,144)	($1,500,000)	($1,630,000)	($1,222,500)	($1,630,000)	($1,600,000)	($1,400,000)	($1,330,000)
5-Expenses Total	**($12,716,053)**	**($12,954,880)**	**($15,275,748)**	**($10,673,429)**	**($14,386,795)**	**($16,027,982)**	**($16,084,219)**	**($16,407,028)**
20-Recreation Total	**$374,339**	**$964,785**	**($1,015,247)**	**$1,287,018**	**($100,355)**	**($741,624)**	**($599,109)**	**($544,004)**
21-Special Recreation								
4-Revenues								
41-Taxes	$353,304	$478,457	$606,950	$599,660	$606,950	$796,000	$796,000	$796,000
47-Miscellaneous Income			$0		$0	$0	$0	$0
48-Interest Income	$20,571	$19,500	$7,500	$5,598	$7,500	$7,500	$7,800	$8,200
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$373,875**	**$497,957**	**$614,450**	**$605,258**	**$614,450**	**$803,500**	**$803,800**	**$804,200**
5-Expenses								
51-Full Time Salary & Wages			$0		$0	$0	$0	$0
52-Contractual Services			$0		$0	$0	$0	$0
53-Supplies			$0		$0	$0	$0	$0
57-Capital	($350,240)	($512,425)	($656,950)	($329,593)	($656,950)	($846,000)	($846,000)	($826,000)
5-Expenses Total	**($350,240)**	**($512,425)**	**($656,950)**	**($329,593)**	**($656,950)**	**($846,000)**	**($846,000)**	**($826,000)**
21-Special Recreation Total	**$23,635**	**($14,468)**	**($42,500)**	**$275,665**	**($42,500)**	**($42,500)**	**($42,200)**	**($21,800)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
22-Cosley Zoo								
4-Revenues								
41-Taxes	$1,276,454	$1,280,027	$1,307,980	$1,288,281	$1,307,980	$1,354,053	$1,403,803	$1,458,528
42-Charges for Services	$609,175	$537,564	$667,334	$428,318	$598,825	$639,084	$655,659	$672,429
44-Rentals	$59,325	$55,562	$70,000	$56,006	$57,500	$70,000	$72,000	$74,000
45-Product Sales	$1,593	$360	$1,100	$1,050	$955	$825	$850	$876
46-Grants and Donations	$126,904	$108,791	$162,250	$135,927	$163,660	$174,210	$174,231	$124,252
47-Miscellaneous Income	$941	$1,515	$600	$1,213	$1,700	$1,000	$1,000	$1,000
48-Interest Income	$92,879	$95,573	$25,000	$66,239	$70,000	$25,000	$26,000	$27,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$2,167,271**	**$2,079,392**	**$2,234,264**	**$1,977,032**	**$2,200,620**	**$2,264,172**	**$2,333,543**	**$2,358,085**
5-Expenses								
51-Full Time Salary & Wages	($774,764)	($823,091)	($813,586)	($600,070)	($813,586)	($847,546)	($872,698)	($898,603)
51-Part Time Wages	($478,224)	($485,293)	($561,427)	($371,773)	($514,382)	($576,287)	($594,112)	($612,471)
52-Computer Services	($41,283)	($41,462)	($61,632)	($46,224)	($61,632)	($65,623)	($66,302)	($68,820)
52-Contractual Services	($143,447)	($45,904)	($76,267)	($56,551)	($76,140)	($88,582)	($91,508)	($92,175)
52-Health & Life Insurance	($195,984)	($195,432)	($213,587)	($160,190)	($213,587)	($243,306)	($250,530)	($257,970)
52-Utilities	($78,402)	($84,456)	($130,010)	($58,573)	($87,654)	($93,460)	($96,303)	($99,270)
53-Supplies	($170,723)	($176,745)	($225,257)	($126,473)	($216,803)	($238,684)	($229,216)	($231,754)
54-Other Charges	($53,434)	($52,421)	($88,402)	($47,634)	($78,949)	($84,557)	($84,740)	($84,563)
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out	($100,000)	($505,000)	($68,900)	($51,675)	($68,900)	($256,000)	($115,000)	($92,500)
5-Expenses Total	**($2,036,262)**	**($2,409,804)**	**($2,239,068)**	**($1,519,163)**	**($2,131,632)**	**($2,494,045)**	**($2,400,409)**	**($2,438,128)**
22-Cosley Zoo Total	**$131,009**	**($330,412)**	**($4,804)**	**$457,868**	**$68,988**	**($229,874)**	**($66,866)**	**($80,043)**
23-Liability								
4-Revenues								
41-Taxes	$661,021	$832,639	$746,887	$731,455	$746,887	$974,100	$1,008,726	$1,053,422
46-Grants and Donations			$0		$0	$0	$0	$0
47-Miscellaneous Income	$319	$6,739	$50	$307	$307	$300	$300	$300
48-Interest Income	$26,295	$51,917	$10,000	$45,446	$50,000	$25,000	$25,000	$25,000

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$687,635**	**$891,295**	**$756,937**	**$777,208**	**$797,194**	**$999,400**	**$1,034,026**	**$1,078,722**
5-Expenses								
51-Full Time Salary & Wages			$0		$0	$0	$0	$0
51-Part Time Wages			$0		$0	$0	$0	$0
52-Contractual Services	($611,385)	($701,702)	($784,168)	($530,311)	($782,035)	($840,353)	($874,791)	($911,182)
53-Supplies	($29,290)	($54,088)	($50,000)	($19,170)	($50,000)	($126,750)	($126,750)	($126,750)
54-Other Charges			$0		$0	$0	$0	$0
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	**($640,675)**	**($755,790)**	**($834,168)**	**($549,481)**	**($832,035)**	**($967,103)**	**($1,001,541)**	**($1,037,932)**
23-Liability Total	**$46,960**	**$135,505**	**($77,231)**	**$227,726**	**($34,841)**	**$32,297**	**$32,485**	**$40,790**
24-Audit								
4-Revenues								
41-Taxes	$14,246	$37,282	$35,646	$36,243	$35,646	$18,241	$38,738	$46,943
47-Miscellaneous Income			$0		$0	$0	$0	$0
48-Interest Income	$1,488	$2,276	$500	$1,026	$1,200	$500	$500	$500
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$15,734**	**$39,558**	**$36,146**	**$37,268**	**$36,846**	**$18,741**	**$39,238**	**$47,443**
5-Expenses								
51-Part Time Wages			$0		$0	$0	$0	$0
52-Contractual Services	($27,700)	($30,770)	($43,800)	($26,570)	($31,570)	($40,600)	($39,040)	($43,990)
53-Supplies			$0		$0	$0	$0	$0
54-Other Charges			$0		$0	$0	$0	$0
5-Expenses Total	**($27,700)**	**($30,770)**	**($43,800)**	**($26,570)**	**($31,570)**	**($40,600)**	**($39,040)**	**($43,990)**
24-Audit Total	**($11,966)**	**$8,788**	**($7,654)**	**$10,698**	**$5,276**	**($21,859)**	**$198**	**$3,454**
25-FICA								
4-Revenues								
41-Taxes	$552,165	$747,381	$843,427	$832,657	$861,777	$733,231	$868,872	$890,625
47-Miscellaneous Income			$0		$0	$0	$0	$0

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
48-Interest Income	$38,614	$51,548	$5,000	$35,613	$36,000	$10,000	$10,000	$10,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$590,778**	**$798,929**	**$848,427**	**$868,271**	**$897,777**	**$743,231**	**$878,872**	**$900,625**
5-Expenses								
52-Contractual Services	($734,869)	($770,528)	($818,658)	($625,699)	($811,152)	($845,784)	($867,878)	($889,657)
5-Expenses Total	**($734,869)**	**($770,528)**	**($818,658)**	**($625,699)**	**($811,152)**	**($845,784)**	**($867,878)**	**($889,657)**
25-FICA Total	**($144,091)**	**$28,401**	**$29,769**	**$242,572**	**$86,625**	**($102,553)**	**$10,994**	**$10,968**
26-IMRF								
4-Revenues								
41-Taxes	$261,543	$560,969	$612,151	$605,314	$630,501	$577,714	$645,882	$677,078
47-Miscellaneous Income			$0		$0	$0	$0	$0
48-Interest Income	$38,216	$39,389	$8,000	$18,165	$20,000	$10,000	$10,000	$10,000
4-Revenues Total	**$299,760**	**$600,358**	**$620,151**	**$623,478**	**$650,501**	**$587,714**	**$655,882**	**$687,078**
5-Expenses								
52-Contractual Services	($471,300)	($574,931)	($635,348)	($428,972)	($604,738)	($677,298)	($663,328)	($678,816)
5-Expenses Total	**($471,300)**	**($574,931)**	**($635,348)**	**($428,972)**	**($604,738)**	**($677,298)**	**($663,328)**	**($678,816)**
26-IMRF Total	**($171,540)**	**$25,427**	**($15,197)**	**$194,507**	**$45,763**	**($89,584)**	**($7,446)**	**$8,262**
30-Debt Service								
4-Revenues								
41-Taxes	$2,748,460	$2,841,909	$2,924,323	$2,924,323	$2,924,323	$3,003,278	$3,048,330	$3,094,050
43-Bond Proceeds			$0		$0	$0	$0	$0
46-Grants and Donations			$0		$0	$0	$0	$0
47-Miscellaneous Income			$0		$0	$0	$0	$0
48-Interest Income	$77,425	$83,070	$10,000	$58,664	$60,000	$24,000	$26,000	$28,000
49-Transfers In	$81,200	$70,950	$60,325	$60,325	$60,325	$42,450	$23,700	$8,100
4-Revenues Total	**$2,907,086**	**$2,995,929**	**$2,994,648**	**$3,043,312**	**$3,044,648**	**$3,069,728**	**$3,098,030**	**$3,130,150**
5-Expenses								

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
52-Contractual Services	($1,294,332)	($1,286,062)	($1,554,835)	($69,950)	($1,531,035)	($942,173)	($930,045)	($929,488)
54-Other Charges			$0		$0	$0	$0	$0
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out	($1,632,497)	($1,660,142)	($2,095,146)	$0	($2,095,146)	($2,130,435)	($2,179,862)	($2,218,100)
5-Expenses Total	**($2,926,829)**	**($2,946,204)**	**($3,649,981)**	**($69,950)**	**($3,626,181)**	**($3,072,608)**	**($3,109,907)**	**($3,147,588)**
30-Debt Service Total	**($19,744)**	**$49,725**	**($655,333)**	**$2,973,362**	**($581,533)**	**($2,880)**	**($11,877)**	**($17,438)**
40-Capital Projects								
4-Revenues								
41-Taxes			$0		$0	$0	$0	$0
42-Charges for Services			$0		$0	$0	$0	$0
43-Bond Proceeds			$0		$0	$0	$0	$0
44-Rentals	$32,024	$35,313	$32,024	$39,917	$0	$33,000	$34,000	$0
45-Product Sales	$32,300	$31,500	$25,000	$32,500	$30,000	$25,000	$25,000	$25,000
46-Grants and Donations	$3,610,323	$3,495,550	$2,111,200	$126,905	$759,105	$1,284,000	$5,124,000	$3,509,000
47-Miscellaneous Income	$28,274	$1,997	$2,500	$282,806	$283,000	$2,500	$3,000	$3,500
48-Interest Income	$465,105	$387,528	$150,000	$264,076	$270,000	$250,000	$260,000	$270,000
49-Transfers In	$4,703,641	$4,045,392	$4,244,896	$1,553,813	$4,166,896	$4,986,435	$4,444,862	$4,340,600
4-Revenues Total	**$8,871,667**	**$7,997,280**	**$6,565,620**	**$2,300,017**	**$5,509,001**	**$6,580,935**	**$9,890,862**	**$8,148,100**
5-Expenses								
51-Full Time Salary & Wages	($183,847)	($190,718)	($208,771)	($154,784)	($208,771)	($216,002)	($222,482)	($229,157)
51-Part Time Wages	($21,725)	($28,464)	($57,960)	($32,234)	($57,960)	($59,976)	($61,768)	($64,239)
52-Computer Services	($6,061)	($5,878)	($6,515)	($4,886)	($6,515)	($6,740)	($6,740)	($6,740)
52-Contractual Services	($890,384)	($296,056)	($133,791)	($77,983)	($109,950)	($146,500)	($146,500)	($146,500)
52-Health & Life Insurance	($45,751)	($45,092)	($53,924)	($40,443)	($53,924)	($60,208)	($61,998)	($63,841)
52-Utilities	($1,114)	($1,040)	($1,230)	($713)	($922)	($1,130)	($1,143)	($1,156)
53-Supplies	($424,180)	($332,849)	($359,742)	($59,055)	($153,575)	($479,125)	($262,625)	($240,625)
54-Other Charges	($5,909)	($3,420)	($13,300)	($4,946)	($7,750)	($13,300)	($13,300)	($13,300)
57-Capital	($6,256,369)	($3,798,815)	($11,559,655)	($5,396,315)	($7,006,432)	($8,354,000)	($11,778,000)	($5,802,000)
59-Transfers Out	($81,200)	($70,950)	($60,325)	($60,325)	($60,325)	($42,450)	($23,700)	($8,100)
5-Expenses Total	**($7,916,541)**	**($4,773,283)**	**($12,455,213)**	**($5,831,684)**	**($7,666,124)**	**($9,379,432)**	**($12,578,256)**	**($6,575,658)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
40-Capital Projects Total	**$955,126**	**$3,223,997**	**($5,889,593)**	**($3,531,668)**	**($2,157,123)**	**($2,798,497)**	**($2,687,394)**	**$1,572,442**
60-Golf Fund								
4-Revenues								
41-Taxes			$0		$0	$0	$0	$0
42-Charges for Services	$3,448,347	$3,525,788	$3,533,200	$2,852,962	$3,454,000	$4,191,000	$4,309,000	$4,419,000
44-Rentals	$648,046	$635,686	$653,000	$483,595	$635,000	$657,000	$669,000	$679,000
45-Product Sales	$5,778,705	$5,380,638	$6,498,000	$4,011,447	$5,411,000	$6,158,000	$6,165,000	$6,175,000
46-Grants and Donations	$0	$37,980	$0	$184	$0	$0	$0	$0
47-Miscellaneous Income	$24,375	$42,571	$22,000	$24,584	$28,600	$33,800	$33,800	$33,800
48-Interest Income	$235,642	$169,597	$150,000	$179,276	$190,000	$195,000	$195,000	$195,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$10,135,115**	**$9,792,261**	**$10,856,200**	**$7,552,048**	**$9,718,600**	**$11,234,800**	**$11,371,800**	**$11,501,800**
5-Expenses								
51-Full Time Salary & Wages	($2,414,202)	($2,262,946)	($2,388,105)	($1,414,630)	($2,371,516)	($2,481,354)	($2,555,721)	($2,633,289)
51-Part Time Wages	($2,015,665)	($2,040,919)	($2,346,225)	($1,553,730)	($2,012,851)	($2,236,693)	($2,264,700)	($2,279,899)
52-Computer Services	($91,406)	($98,514)	($141,307)	($105,980)	($140,493)	($133,761)	($134,657)	($139,150)
52-Contractual Services	($1,063,661)	($1,101,971)	($1,339,077)	($745,917)	($1,132,125)	($1,262,992)	($1,281,845)	($1,300,241)
52-Health & Life Insurance	($447,269)	($535,546)	($613,879)	($460,409)	($613,879)	($694,940)	($715,505)	($736,686)
52-Utilities	($235,395)	($241,449)	($370,720)	($167,785)	($253,866)	($306,400)	($318,128)	($330,405)
53-Supplies	($2,320,815)	($2,237,268)	($2,423,630)	($1,614,769)	($2,316,662)	($2,668,081)	($2,636,347)	($2,649,853)
54-Other Charges	($231,854)	($235,326)	($344,664)	($211,204)	($295,200)	($316,200)	($317,371)	($318,547)
57-Capital	($567,894)	($584,961)	($3,542,138)	($388,914)	($3,748,000)	($2,336,000)	($1,889,000)	($444,000)
59-Transfers Out	($50,000)	($50,000)	($78,000)	$0	$0	$0	($50,000)	($50,000)
5-Expenses Total	**($9,438,161)**	**($9,388,901)**	**($13,587,745)**	**($6,663,338)**	**($12,884,592)**	**($12,436,420)**	**($12,163,274)**	**($10,882,071)**
60-Golf Fund Total	**$696,954**	**$403,360**	**($2,731,545)**	**$888,710**	**($3,165,992)**	**($1,201,620)**	**($791,474)**	**$619,729**
70-Information Technology								
4-Revenues								
42-Charges for Services	$486,396	$486,389	$662,994	$497,245	$662,994	$725,684	$730,153	$760,895
43-Bond Proceeds			$0		$0	$0	$0	$0
47-Miscellaneous Income	$49	$211	$100	$125	$150	$150	$200	$250
48-Interest Income			$0		$0	$0	$0	$0

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$486,445**	**$486,600**	**$663,094**	**$497,371**	**$663,144**	**$725,834**	**$730,353**	**$761,145**
5-Expenses								
52-Computer Services	($416,251)	($422,465)	($571,493)	($419,730)	($571,493)	($622,211)	($625,930)	($649,672)
52-Contractual Services			$0		($500)	$0	$0	$0
52-Utilities	($211)	($187)	($300)	($118)	($147)	($250)	($255)	($260)
53-Supplies	($69,982)	($63,948)	($91,501)	($35,908)	($91,501)	($103,473)	($104,223)	($111,223)
57-Capital	($1,234)	$0	$0	$0	$0	$0	$0	$0
5-Expenses Total	**($487,679)**	**($486,600)**	**($663,294)**	**($455,756)**	**($663,641)**	**($725,934)**	**($730,408)**	**($761,155)**
70-Information Technology Total	**($1,234)**	**$0**	**($200)**	**$41,615**	**($497)**	**($100)**	**($55)**	**($10)**
75-Health Insurance								
4-Revenues								
42-Charges for Services	$1,881,198	$1,932,330	$2,251,401	$1,655,342	$2,251,401	$2,523,630	$2,598,695	$2,676,005
47-Miscellaneous Income	$188,201	$193,441	$255,887	$203,207	$255,887	$252,139	$259,704	$267,495
48-Interest Income	$39	$20	$150	$12	$50	$50	$55	$60
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	**$2,069,439**	**$2,125,791**	**$2,507,438**	**$1,858,561**	**$2,507,338**	**$2,775,819**	**$2,858,454**	**$2,943,560**
5-Expenses								
52-Contractual Services	($821)	($1,076)	($1,000)	($640)	($1,000)	($1,200)	($1,200)	($1,236)
52-Health & Life Insurance	($2,068,686)	($2,124,728)	($2,507,288)	($1,973,981)	($2,507,288)	($2,775,769)	($2,858,399)	($2,943,500)
5-Expenses Total	**($2,069,507)**	**($2,125,804)**	**($2,508,288)**	**($1,974,620)**	**($2,508,288)**	**($2,776,969)**	**($2,859,599)**	**($2,944,736)**
75-Health Insurance Total	**($68)**	**($13)**	**($850)**	**($116,059)**	**($950)**	**($1,150)**	**($1,145)**	**($1,176)**
Grand Total	**$2,257,287**	**$4,564,912**	**($11,364,933)**	**$3,993,640**	**($5,926,587)**	**($5,934,017)**	**($4,535,167)**	**$1,280,598**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
1900-Special Events-Miscellaneous								
4-Revenues								
42-Charges for Services	$6,807	$0	$3,000	$100	$5,000	$35,000	$35,700	$36,414
45-Product Sales			$0		$0	$1,700	$1,734	$1,769
4-Revenues Total	**$6,807**	**$0**	**$3,000**	**$100**	**$5,000**	**$36,700**	**$37,434**	**$38,183**
5-Expenses								
51-Salaries & Wages	($1,505)	($997)	($2,500)	$0	($1,640)	($1,640)	($1,662)	($1,684)
52-Contractual Services	($7,490)	($6,160)	($14,500)	($4,384)	($16,252)	($16,510)	($16,806)	($17,109)
53-Supplies	($2,318)	($1,668)	($5,000)	($1,192)	($4,500)	($4,500)	($4,559)	($4,620)
5-Expenses Total	**($11,314)**	**($8,825)**	**($22,000)**	**($5,575)**	**($22,392)**	**($22,650)**	**($23,027)**	**($23,412)**
1900-Special Events-Miscellaneous Total	**($4,506)**	**($8,825)**	**($19,000)**	**($5,475)**	**($17,392)**	**$14,050**	**$14,407**	**$14,771**
1902-4th of July								
4-Revenues								
42-Charges for Services	$48,290	$49,325	$101,500	$158,288	$158,287	$162,000	$165,240	$168,545
45-Product Sales	$205	$0	$0	$0	$0	$0	$0	$0
4-Revenues Total	**$48,495**	**$49,325**	**$101,500**	**$158,288**	**$158,287**	**$162,000**	**$165,240**	**$168,545**
5-Expenses								
51-Salaries & Wages	($9,076)	($7,746)	($18,000)	($10,913)	($18,000)	($11,300)	($11,445)	($11,601)
52-Contractual Services	($29,699)	($81,933)	($125,000)	($161,072)	($162,000)	($150,000)	($151,980)	($153,986)
53-Supplies	($3,478)	($3,765)	($15,000)	($7,495)	($7,500)	($10,000)	($10,132)	($10,266)
5-Expenses Total	**($42,253)**	**($93,444)**	**($158,000)**	**($179,480)**	**($187,500)**	**($171,300)**	**($173,557)**	**($175,853)**
1902-4th of July Total	**$6,242**	**($44,119)**	**($56,500)**	**($21,192)**	**($29,213)**	**($9,300)**	**($8,317)**	**($7,308)**
1905-Cream of Wheaton								
4-Revenues								
42-Charges for Services	$120,108	$131,957	$128,000	$103,351	$102,851	$145,000	$147,900	$150,858
45-Product Sales	$54,342	$61,023	$54,000	$58,121	$58,121	$60,000	$61,200	$62,424
4-Revenues Total	**$174,450**	**$192,981**	**$182,000**	**$161,472**	**$160,972**	**$205,000**	**$209,100**	**$213,282**
5-Expenses								
51-Salaries & Wages	($28,984)	($41,925)	($49,500)	($43,533)	($39,348)	($43,200)	($43,770)	($44,330)
52-Contractual Services	($80,730)	($91,171)	($110,000)	($102,311)	($90,000)	($110,510)	($111,962)	($113,433)
53-Supplies	($29,495)	($34,395)	($50,125)	($37,193)	($36,876)	($45,100)	($45,694)	($46,296)
5-Expenses Total	**($139,209)**	**($167,491)**	**($209,625)**	**($183,037)**	**($166,224)**	**($198,810)**	**($201,426)**	**($204,059)**
1905-Cream of Wheaton Total	**$35,240**	**$25,490**	**($27,625)**	**($21,565)**	**($5,252)**	**$6,190**	**$7,674**	**$9,223**
1906-Summer Concerts								
4-Revenues								
42-Charges for Services	$133,056	$157,201	$90,000	$134,376	$139,000	$148,000	$150,960	$153,979
45-Product Sales	$65,433	$78,544	$52,000	$59,689	$75,000	$75,000	$76,500	$78,030

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
4-Revenues Total	**$198,489**	**$235,745**	**$142,000**	**$194,065**	**$214,000**	**$223,000**	**$227,460**	**$232,009**
5-Expenses								
51-Salaries & Wages	($25,007)	($18,300)	($35,000)	($18,946)	($23,000)	($24,000)	($24,335)	($24,656)
52-Contractual Services	($142,376)	($186,606)	($228,900)	($174,315)	($178,900)	($190,520)	($192,962)	($195,436)
53-Supplies	($24,594)	($37,500)	($52,000)	($23,088)	($38,000)	($40,000)	($40,529)	($41,063)
54-Other Charges	($13,778)	($10,117)	($30,000)	$0	($15,000)	($15,000)	($15,198)	($15,399)
5-Expenses Total	**($205,755)**	**($252,523)**	**($345,900)**	**($216,348)**	**($254,900)**	**($269,520)**	**($273,024)**	**($276,554)**
1906-Summer Concerts Total	**($7,266)**	**($16,778)**	**($203,900)**	**($22,284)**	**($40,900)**	**($46,520)**	**($45,564)**	**($44,545)**
1907-Shakespeare Event								
4-Revenues								
42-Charges for Services	$4,273	$6,500	$6,500	$6,500	$6,500	$7,000	$7,140	$7,283
45-Product Sales	$831	$1,162	$0	$2,327	$1,200	$1,200	$1,224	$1,248
46-Grants & Donations			$0		$0	$0	$0	$0
4-Revenues Total	**$5,104**	**$7,662**	**$6,500**	**$8,827**	**$7,700**	**$8,200**	**$8,364**	**$8,531**
5-Expenses								
51-Salaries & Wages	($584)	($645)	($7,250)	($778)	($2,650)	($2,700)	($2,736)	($2,772)
52-Contractual Services	($19,932)	($20,216)	($24,000)	($20,857)	($22,000)	($23,000)	($23,304)	($23,611)
53-Supplies	($1,420)	($1,766)	($2,500)	($2,223)	($2,000)	($2,000)	($2,026)	($2,053)
54-Other Charges			$0		$0	$0	$0	$0
5-Expenses Total	**($21,936)**	**($22,628)**	**($33,750)**	**($23,859)**	**($26,650)**	**($27,700)**	**($28,066)**	**($28,436)**
1907-Shakespeare Event Total	**($16,833)**	**($14,966)**	**($27,250)**	**($15,032)**	**($18,950)**	**($19,500)**	**($19,702)**	**($19,905)**
1908-Fun Run Event								
4-Revenues								
42-Charges for Services	$43,323	$37,325	$31,500	$19,571	$19,571	$23,000	$23,460	$23,929
45-Product Sales			$0		$0	$0	$0	$0
4-Revenues Total	**$43,323**	**$37,325**	**$31,500**	**$19,571**	**$19,571**	**$23,000**	**$23,460**	**$23,929**
5-Expenses								
51-Salaries & Wages	($4,272)	($3,930)	($7,250)	($2,540)	($2,540)	($3,900)	($3,951)	($4,004)
52-Contractual Services	($5,371)	($4,661)	($9,000)	($4,551)	($4,551)	($5,000)	($5,066)	($5,133)
53-Supplies	($5,816)	($5,080)	($17,000)	($5,359)	($5,359)	($6,000)	($6,079)	($6,159)
54-Other Charges	($24,569)	($21,676)	($24,000)	($5,000)	($5,000)	($5,000)	($5,066)	($5,133)
5-Expenses Total	**($40,028)**	**($35,346)**	**($57,250)**	**($17,450)**	**($17,450)**	**($19,900)**	**($20,163)**	**($20,429)**
1908-Fun Run Event Total	**$3,296**	**$1,979**	**($25,750)**	**$2,122**	**$2,121**	**$3,100**	**$3,297**	**$3,500**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
1925-Reindeer Run								
4-Revenues								
42-Charges for Services	$56,900	$60,798	$62,000	$10,716	$85,000	$91,000	$92,820	$94,676
45-Product Sales			$0		$0	$0	$0	$0
4-Revenues Total	**$56,900**	**$60,798**	**$62,000**	**$10,716**	**$85,000**	**$91,000**	**$92,820**	**$94,676**
5-Expenses								
51-Salaries & Wages	($3,341)	($2,729)	($3,500)	$0	($2,000)	($2,000)	($2,040)	($2,081)
52-Contractual Services	($13,179)	($12,817)	($15,000)	($3,902)	($17,000)	($17,000)	($17,340)	($17,687)
53-Supplies	($19,006)	($20,230)	($25,000)	$0	($25,000)	($30,000)	($30,600)	($31,212)
54-Other Charges	$0	$0	$0	$0	$0	$0	$0	$0
5-Expenses Total	**($35,526)**	**($35,775)**	**($43,500)**	**($3,902)**	**($44,000)**	**($49,000)**	**($49,980)**	**($50,980)**
1925-Reindeer Run Total	**$21,374**	**$25,023**	**$18,500**	**$6,814**	**$41,000**	**$42,000**	**$42,840**	**$43,697**
Grand Total	**$37,546**	**($32,196)**	**($341,525)**	**($76,613)**	**($68,587)**	**($9,980)**	**($5,365)**	**($566)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
10-General								
4-Revenues	$300,718	$328,557	$283,000	$379,351	$403,058	$451,400	$460,428	$469,637
5-Expenses	($321,286)	($412,766)	($616,900)	($442,287)	($508,892)	($511,070)	($517,837)	($524,683)
10-General Total	**($20,568)**	**($84,209)**	**($333,900)**	**($62,937)**	**($105,834)**	**($59,670)**	**($57,409)**	**($55,046)**
20-Recreation								
4-Revenues	$232,850	$255,279	$245,500	$173,688	$247,472	$297,500	$303,450	$309,519
5-Expenses	($174,736)	($203,267)	($253,125)	($187,364)	($210,224)	($247,810)	($251,406)	($255,039)
20-Recreation Total	**$58,114**	**$52,012**	**($7,625)**	**($13,676)**	**$37,248**	**$49,690**	**$52,044**	**$54,480**
Grand Total	**$37,546**	**($32,196)**	**($341,525)**	**($76,613)**	**($68,587)**	**($9,980)**	**($5,365)**	**($566)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
101-Parks Maintenance								
231-Northside Pool								
5-Expenses								
51-Salaries & Wages	($30,633)	($32,158)	($38,327)	($20,260)	($38,327)	($62,959)	($64,335)	($65,752)
52-Contractual Services	($8,944)	($30,322)	($19,664)	($8,640)	($19,664)	($27,177)	($27,559)	($27,953)
53-Supplies	($43,364)	($48,894)	($153,440)	($49,560)	($96,460)	($86,800)	($86,800)	($86,800)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($82,942)	($111,374)	($211,431)	($78,460)	($154,451)	($176,936)	($178,694)	($180,505)
231-Northside Pool Total	**($82,942)**	**($111,374)**	**($211,431)**	**($78,460)**	**($154,451)**	**($176,936)**	**($178,694)**	**($180,505)**
232-Rice Pool								
5-Expenses								
51-Salaries & Wages	($54,784)	($57,236)	($50,978)	($31,340)	($50,978)	($51,242)	($51,863)	($52,503)
52-Contractual Services	($14,926)	($14,486)	($38,047)	($31,056)	($38,047)	($66,218)	($66,268)	($66,319)
53-Supplies	($69,593)	($94,001)	($190,092)	($125,263)	($121,193)	($132,672)	($132,672)	($132,672)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($139,304)	($165,723)	($279,117)	($187,659)	($210,218)	($250,132)	($250,803)	($251,495)
232-Rice Pool Total	**($139,304)**	**($165,723)**	**($279,117)**	**($187,659)**	**($210,218)**	**($250,132)**	**($250,803)**	**($251,495)**
101-Parks Maintenance Total	**($222,246)**	**($277,097)**	**($490,548)**	**($266,119)**	**($364,669)**	**($427,068)**	**($429,497)**	**($432,000)**
222-Pools								
000-Nonspecified Area								
5-Expenses								
51-Salaries & Wages			$0		$0	$0	$0	$0
52-Contractual Services	($2,875)	($521)	($765)	($574)	($765)	($749)	($801)	($812)
53-Supplies	($388)	$0	$0	$0	$0	$0	$0	$0
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($3,263)	($521)	($765)	($574)	($765)	($749)	($801)	($812)
000-Nonspecified Area Total	**($3,263)**	**($521)**	**($765)**	**($574)**	**($765)**	**($749)**	**($801)**	**($812)**
231-Northside Pool								
4-Revenues								
42-Charges for Services	$326,932	$363,077	$331,000	$158,913	$344,000	$356,600	$363,732	$371,007
44-Rentals	$12,775	$0	$0	$0	$0	$0	$0	$0
45-Product Sales	$18,676	$18,525	$20,000	$18,611	$19,000	$20,000	$20,400	$20,808
47-Misc. Income	$2,175	$0	$1,500	$0	$0	$1,500	$1,530	$1,561
4-Revenues Total	$360,558	$381,602	$352,500	$177,524	$363,000	$378,100	$385,662	$393,375
5-Expenses								
51-Salaries & Wages	($267,032)	($276,411)	($304,891)	($282,926)	($281,095)	($290,777)	($296,886)	($303,126)
52-Contractual Services	($94,418)	($107,678)	($127,218)	($88,624)	($115,210)	($126,444)	($139,800)	($143,945)

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
53-Supplies	($29,298)	($30,369)	($35,443)	($32,615)	($33,443)	($34,980)	($35,676)	($36,493)
54-Other Charges	($1,915)	($1,779)	($3,000)	($2,309)	($2,971)	($3,000)	($3,060)	($3,121)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($392,664)	($416,237)	($470,552)	($406,473)	($432,718)	($455,201)	($475,422)	($486,684)
231-Northside Pool Total	**($32,106)**	**($34,635)**	**($118,052)**	**($228,949)**	**($69,718)**	**($77,101)**	**($89,760)**	**($93,309)**
232-Rice Pool								
4-Revenues								
42-Charges for Services	$695,303	$755,044	$735,000	$911,816	$744,000	$761,000	$776,220	$791,744
44-Rentals	$6,350	$7,450	$6,000	$5,700	$6,000	$6,000	$6,120	$6,242
45-Product Sales	$99,614	$105,781	$100,000	$102,993	$100,500	$102,000	$104,040	$106,121
46-Grants & Donations			$0		$0	$0	$0	$0
47-Misc. Income	$16,575	$17,490	$15,000	$14,550	$14,550	$15,000	$15,300	$15,606
4-Revenues Total	$817,842	$885,764	$856,000	$1,035,059	$865,050	$884,000	$901,680	$919,714
5-Expenses								
51-Salaries & Wages	($597,343)	($645,244)	($682,137)	($645,730)	($655,710)	($673,094)	($687,072)	($701,346)
52-Contractual Services	($199,920)	($209,037)	($292,623)	($198,409)	($218,014)	($238,976)	($245,744)	($253,609)
53-Supplies	($70,307)	($67,515)	($79,700)	($70,068)	($74,899)	($77,024)	($78,561)	($80,259)
54-Other Charges	($11,579)	($13,434)	($13,600)	($12,646)	($13,591)	($13,600)	($13,872)	($14,149)
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out			$0		$0	$0	$0	$0
5-Expenses Total	($879,150)	($935,230)	($1,068,059)	($926,853)	($962,213)	($1,002,695)	($1,025,249)	($1,049,364)
232-Rice Pool Total	**($61,308)**	**($49,465)**	**($212,059)**	**$108,206**	**($97,163)**	**($118,695)**	**($123,569)**	**($129,650)**
415-Marketing								
5-Expenses								
51-Salaries & Wages	($16,286)	($17,259)	($17,500)	($6,529)	($17,500)	($17,654)	($18,183)	($18,729)
52-Contractual Services	($1,894)	($1,942)	($5,905)	($4,429)	($5,905)	($6,589)	($6,786)	($6,988)
54-Other Charges	$0	$0	($2,500)	($500)	($500)	($1,750)	($1,750)	($1,750)
5-Expenses Total	($18,180)	($19,201)	($25,905)	($11,458)	($23,905)	($25,993)	($26,719)	($27,467)
415-Marketing Total	**($18,180)**	**($19,201)**	**($25,905)**	**($11,458)**	**($23,905)**	**($25,993)**	**($26,719)**	**($27,467)**
222-Pools Total	**($114,856)**	**($103,823)**	**($356,781)**	**($132,775)**	**($191,552)**	**($222,537)**	**($240,850)**	**($251,239)**
Grand Total	**($337,102)**	**($380,920)**	**($847,329)**	**($398,894)**	**($556,220)**	**($649,605)**	**($670,347)**	**($683,238)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
20-Recreation								
000-Administration								
4-Revenues								
41-Taxes	$5,191,294	$5,095,254	$5,216,865	$5,100,416	$5,216,865	$5,364,007	$5,383,559	$5,525,695
42-Charges for Services	$178,163	$197,772	$186,500	$112,801	$161,751	$207,400	$211,328	$215,335
44-Rentals	$22,598	$22,455	$20,000	$20,218	$40,000	$30,000	$30,600	$31,212
45-Product Sales	$54,592	$61,506	$54,514	$58,282	$58,395	$60,340	$61,547	$62,778
46-Grants & Donations	$16,107	$21,350	$16,100	$7,544	$19,639	$20,100	$20,100	$20,100
47-Misc. Income	$11,427	$19,812	$7,500	$13,865	$13,000	$7,500	$7,500	$7,500
48-Interest Income	$418,260	$356,428	$100,000	$194,717	$200,000	$200,000	$202,000	$210,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	$5,892,440	$5,774,578	$5,601,479	$5,507,845	$5,709,650	$5,889,347	$5,916,634	$6,072,619
5-Expenses								
51-Salaries & Wages	($1,089,543)	($1,134,627)	($1,293,819)	($938,857)	($1,248,015)	($1,359,284)	($1,400,015)	($1,441,960)
52-Contractual Services	($808,788)	($805,255)	($1,045,149)	($684,769)	($937,318)	($1,042,017)	($1,064,506)	($1,091,382)
53-Supplies	($68,085)	($118,998)	($172,337)	($82,880)	($290,794)	($305,709)	($308,856)	($315,101)
54-Other Charges	($95,405)	($112,186)	($143,554)	($81,284)	($137,866)	($143,313)	($144,256)	($146,354)
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out	($2,021,144)	($1,500,000)	($1,630,000)	($1,222,500)	($1,630,000)	($1,600,000)	($1,400,000)	($1,330,000)
5-Expenses Total	($4,082,964)	($3,671,066)	($4,284,859)	($3,010,290)	($4,243,992)	($4,450,321)	($4,317,633)	($4,324,797)
000-Administration Total	**$1,809,476**	**$2,103,512**	**$1,316,620**	**$2,497,555**	**$1,465,658**	**$1,439,026**	**$1,599,001**	**$1,747,822**
101-Parks Maintenance								
4-Revenues								
42-Charges for Services			$0		$0	$0	$0	$0
44-Rentals	$34,272	$35,915	$11,761	$25,019	$11,761	$11,761	$11,761	$11,761
45-Product Sales			$0		$0	$0	$0	$0
47-Misc. Income	$5,525	$0	$0	$0	$0	$0	$0	$0
4-Revenues Total	$39,797	$35,915	$11,761	$25,019	$11,761	$11,761	$11,761	$11,761
5-Expenses								
51-Salaries & Wages	($935,593)	($986,658)	($1,014,943)	($706,293)	($1,014,943)	($1,469,080)	($1,504,749)	($1,541,484)
52-Contractual Services	($279,515)	($328,717)	($420,660)	($267,296)	($402,644)	($652,697)	($663,871)	($675,880)
53-Supplies	($222,995)	($253,046)	($626,401)	($321,086)	($480,522)	($559,337)	($559,364)	($559,472)
57-Capital			($46,000)		$0	($38,000)	$0	($33,000)

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
5-Expenses Total	($1,438,103)	($1,568,421)	($2,108,004)	($1,294,675)	($1,898,109)	($2,719,114)	($2,727,984)	($2,809,836)
101-Parks Maintenance Total	**($1,398,306)**	**($1,532,506)**	**($2,096,243)**	**($1,269,656)**	**($1,886,348)**	**($2,707,353)**	**($2,716,223)**	**($2,798,075)**
220-Recreation Programs								
4-Revenues								
42-Charges for Services	$4,565,631	$5,227,063	$5,687,636	$4,120,870	$5,513,152	$6,161,875	$6,308,253	$6,434,169
44-Rentals	$37,266	$49,852	$50,000	$51,885	$55,000	$67,000	$68,340	$69,707
45-Product Sales	$11,923	$14,015	$11,025	$16,799	$13,526	$14,575	$14,867	$15,164
46-Grants & Donations			$0		$0	$0	$0	$0
47-Misc. Income			$0		$0	$0	$0	$0
4-Revenues Total	$4,614,820	$5,290,930	$5,748,661	$4,189,554	$5,581,678	$6,243,450	$6,391,460	$6,519,040
5-Expenses								
51-Salaries & Wages	($1,423,196)	($1,480,339)	($1,547,332)	($1,231,847)	($1,486,567)	($1,610,948)	($1,651,076)	($1,680,773)
52-Contractual Services	($2,053,770)	($2,324,687)	($2,637,535)	($1,843,043)	($2,454,801)	($2,653,056)	($2,707,987)	($2,764,624)
53-Supplies	($211,176)	($217,061)	($262,408)	($130,195)	($230,847)	($239,674)	($245,762)	($250,142)
54-Other Charges			($900)		($500)	($500)	($510)	($520)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($3,688,142)	($4,022,087)	($4,448,175)	($3,205,085)	($4,172,715)	($4,504,178)	($4,605,335)	($4,696,059)
220-Recreation Programs Total	**$926,678**	**$1,268,843**	**$1,300,487**	**$984,469**	**$1,408,962**	**$1,739,272**	**$1,786,125**	**$1,822,981**
221-Athletics								
4-Revenues								
42-Charges for Services	$763,782	$787,529	$1,000,300	$533,594	$956,470	$1,040,500	$1,022,550	$1,074,397
45-Product Sales	$4,458	$13,143	$6,900	$3,684	$10,534	$10,500	$10,608	$10,894
47-Misc. Income	$0	$0	$0	$3,084	$2,834	$0	$0	$0
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	$768,239	$800,673	$1,007,200	$540,363	$969,838	$1,051,000	$1,033,158	$1,085,290
5-Expenses								
51-Salaries & Wages	($60,670)	($56,802)	($73,365)	($53,417)	($70,443)	($85,465)	($87,811)	($90,222)
52-Contractual Services	($239,065)	($271,327)	($353,035)	($262,530)	($385,357)	($403,367)	($408,632)	($415,895)
53-Supplies	($285,737)	($342,756)	($375,313)	($269,694)	($394,981)	($435,500)	($410,550)	($449,616)
54-Other Charges	($84,613)	($87,302)	($208,539)	($74,963)	($96,000)	($125,000)	($127,480)	($130,010)
57-Capital			$0		$0	$0	$0	$0

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
59-Transfers Out			$0		$0	$0	$0	$0
5-Expenses Total	($670,085)	($758,187)	($1,010,252)	($660,604)	($946,781)	($1,049,332)	($1,034,473)	($1,085,743)
221-Athletics Total	**$98,154**	**$42,486**	**($3,052)**	**($120,242)**	**$23,057**	**$1,668**	**($1,315)**	**($453)**
222-Pools								
4-Revenues								
42-Charges for Services	$1,022,235	$1,118,121	$1,066,000	$1,070,730	$1,088,000	$1,117,600	$1,139,952	$1,162,751
44-Rentals	$19,125	$7,450	$6,000	$5,700	$6,000	$6,000	$6,120	$6,242
45-Product Sales	$118,290	$124,305	$120,000	$121,604	$119,500	$122,000	$124,440	$126,929
46-Grants & Donations			$0		$0	$0	$0	$0
47-Misc. Income	$18,750	$17,490	$16,500	$14,550	$14,550	$16,500	$16,830	$17,167
4-Revenues Total	$1,178,400	$1,267,366	$1,208,500	$1,212,583	$1,228,050	$1,262,100	$1,287,342	$1,313,089
5-Expenses								
51-Salaries & Wages	($880,662)	($938,914)	($1,004,527)	($935,184)	($954,304)	($981,525)	($1,002,142)	($1,023,200)
52-Contractual Services	($299,107)	($319,178)	($426,511)	($292,036)	($339,894)	($372,759)	($393,131)	($405,355)
53-Supplies	($99,993)	($97,884)	($115,142)	($102,683)	($108,341)	($112,004)	($114,237)	($116,752)
54-Other Charges	($13,495)	($15,213)	($19,100)	($15,455)	($17,062)	($18,350)	($18,682)	($19,021)
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out			$0		$0	$0	$0	$0
5-Expenses Total	($1,293,256)	($1,371,189)	($1,565,281)	($1,345,358)	($1,419,602)	($1,484,637)	($1,528,192)	($1,564,328)
222-Pools Total	**($114,856)**	**($103,823)**	**($356,781)**	**($132,775)**	**($191,552)**	**($222,537)**	**($240,850)**	**($251,239)**
224-Recreation Facilities								
4-Revenues								
42-Charges for Services	$962	$844	$600	$555	$600	$600	$600	$600
44-Rentals	$48,697	$53,583	$47,600	$37,335	$47,100	$47,600	$48,066	$48,633
45-Product Sales	$939	$632	$700	($353)	$263	$1,000	$1,000	$1,000
47-Misc. Income	$0	$9,281	$0	$0	$0	$0	$0	$0
4-Revenues Total	$50,598	$64,340	$48,900	$37,537	$47,963	$49,200	$49,666	$50,233
5-Expenses								
51-Salaries & Wages	($202,444)	($205,720)	($199,304)	($144,112)	($199,254)	($208,889)	($216,753)	($224,936)
52-Contractual Services	($348,513)	($339,802)	($513,496)	($266,606)	($386,628)	($408,625)	($423,586)	($440,566)
53-Supplies	($39,861)	($22,465)	($31,367)	($13,274)	($34,285)	($35,533)	($35,616)	($36,031)

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
54-Other Charges	($4,926)	($5,684)	($10,465)	($3,301)	($8,165)	($10,605)	($10,605)	($10,605)
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out			$0		$0	$0	$0	$0
5-Expenses Total	($595,744)	($573,671)	($754,632)	($427,292)	($628,332)	($663,652)	($686,559)	($712,138)
224-Recreation Facilities Total	**($545,146)**	**($509,331)**	**($705,732)**	**($389,755)**	**($580,369)**	**($614,452)**	**($636,893)**	**($661,904)**
350-Special Facilities								
4-Revenues								
42-Charges for Services	$544,272	$683,733	$632,000	$446,350	$735,500	$776,000	$791,520	$807,350
44-Rentals	$726	$1,318	$1,000	$355	$1,000	$1,500	$1,530	$1,561
45-Product Sales	$1,100	$813	$1,000	$841	$1,000	$2,000	$2,040	$2,081
46-Grants & Donations			$0		$0	$0	$0	$0
47-Misc. Income			$0		$0	$0	$0	$0
4-Revenues Total	$546,098	$685,864	$634,000	$447,546	$737,500	$779,500	$795,090	$810,992
5-Expenses								
51-Salaries & Wages	($417,851)	($440,060)	($456,717)	($301,926)	($438,191)	($466,835)	($476,687)	($486,765)
52-Contractual Services	($68,590)	($71,253)	($110,288)	($69,415)	($108,492)	($116,410)	($117,917)	($121,096)
53-Supplies	($62,437)	($62,944)	($77,738)	($39,285)	($82,081)	($90,225)	($91,929)	($94,094)
54-Other Charges	($7,848)	($943)	($9,850)	($2,502)	($6,305)	($8,350)	($8,427)	($8,506)
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out			$0		$0	$0	$0	$0
5-Expenses Total	($556,726)	($575,201)	($654,593)	($413,129)	($635,069)	($681,821)	($694,959)	($710,461)
350-Special Facilities Total	**($10,628)**	**$110,663**	**($20,593)**	**$34,417**	**$102,431**	**$97,679**	**$100,131**	**$100,531**
418-Human Resources								
5-Expenses								
51-Salaries & Wages	($87,177)	($90,236)	($100,600)	($69,414)	($100,600)	($104,475)	($107,609)	($110,838)
52-Contractual Services	($7,571)	($7,463)	($8,892)	($6,669)	($8,892)	($9,924)	($10,219)	($10,523)
53-Supplies			($250)		$0	($50)	($50)	($50)
54-Other Charges	($165)	$0	($2,732)	($1,675)	($2,732)	($2,814)	($2,898)	($2,985)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($94,913)	($97,699)	($112,475)	($77,759)	($112,225)	($117,263)	($120,776)	($124,395)
418-Human Resources Total	**($94,913)**	**($97,699)**	**($112,475)**	**($77,759)**	**($112,225)**	**($117,263)**	**($120,776)**	**($124,395)**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
419-Finance								
5-Expenses								
51-Salaries & Wages	($255,701)	($269,845)	($290,029)	($203,651)	($282,520)	($298,412)	($307,297)	($316,448)
52-Contractual Services	($40,419)	($47,514)	($47,449)	($35,587)	($47,449)	($59,251)	($61,011)	($62,823)
5-Expenses Total	($296,121)	($317,360)	($337,478)	($239,238)	($329,969)	($357,663)	($368,308)	($379,271)
419-Finance Total	**($296,121)**	**($317,360)**	**($337,478)**	**($239,238)**	**($329,969)**	**($357,663)**	**($368,308)**	**($379,271)**
20-Recreation Total	**$374,339**	**$964,785**	**($1,015,247)**	**$1,287,018**	**($100,355)**	**($741,624)**	**($599,109)**	**($544,004)**
Grand Total	**$374,339**	**$964,785**	**($1,015,247)**	**$1,287,018**	**($100,355)**	**($741,624)**	**($599,109)**	**($544,004)**

ATHLETICS DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2025 Projections	2027 Proposed	2028 Proposed	2029 Proposed
Athletics Dept. Area								
203-Athletic Programs								
4-Revenues								
42-Charges for Services	$868,327	$866,607	$911,666	$698,277	$859,112	$912,745	$931,000	$949,620
4-Revenues Total	$868,327	$866,607	$911,666	$698,277	$859,112	$912,745	$931,000	$949,620
5-Expenses								
51-Full Time Salary & Wages	($63,076)	($75,198)	($65,521)	($46,902)	($65,521)	($49,021)	($50,473)	($51,969)
51-Part Time Wages	($171,778)	($135,988)	($137,455)	($149,755)	($145,320)	($156,955)	($160,094)	($163,296)
52-Computer Services	($4,713)	($2,732)	($3,869)	($2,902)	($3,869)	($4,348)	($4,356)	($4,494)
52-Contractual Services	($381,114)	($368,066)	($424,347)	($292,739)	($416,299)	($443,707)	($452,581)	($461,633)
52-Health & Life Insurance	($9,783)	($14,460)	($18,519)	($13,890)	($18,519)	($13,183)	($13,575)	($13,978)
52-Utilities	($1,800)	($2,428)	($2,220)	($1,952)	($2,243)	($2,720)	($2,772)	($2,825)
53-Supplies	($9,992)	($5,878)	($9,895)	($7,456)	($9,594)	($10,085)	($10,312)	($10,524)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($642,256)	($604,750)	($661,827)	($515,595)	($661,365)	($680,018)	($694,162)	($708,720)
203-Athletic Programs Total	**$226,071**	**$261,858**	**$249,839**	**$182,682**	**$197,747**	**$232,727**	**$236,837**	**$240,900**
204-Leagues								
4-Revenues								
42-Charges for Services	$2,381,908	$1,949,491	$2,405,500	$1,623,848	$2,505,673	$2,655,950	$2,709,069	$2,763,250
44-Rentals			$0		$0	$0	$0	$0
45-Product Sales	$13,167	$11,507	$10,000	$13,199	$9,000	$10,000	$10,200	$10,404
4-Revenues Total	$2,395,074	$1,960,998	$2,415,500	$1,637,048	$2,514,673	$2,665,950	$2,719,269	$2,773,654
5-Expenses								
51-Full Time Salary & Wages	($115,832)	($118,215)	($86,616)	($64,433)	($86,616)	($95,206)	($98,008)	($100,895)
51-Part Time Wages	($47,947)	($39,888)	($55,188)	($47,107)	($55,923)	($57,873)	($59,030)	($60,211)
52-Computer Services	($1,599)	($5,045)	($1,304)	($978)	($1,304)	($1,301)	($1,392)	($1,476)
52-Contractual Services	($1,453,136)	($1,236,090)	($1,571,050)	($1,159,049)	($1,500,751)	($1,597,215)	($1,629,159)	($1,661,742)
52-Health & Life Insurance	($28,403)	($28,673)	($10,524)	($7,893)	($10,524)	($10,037)	($10,331)	($10,635)
52-Utilities	($2,870)	($2,515)	($3,120)	($1,918)	($2,669)	($2,920)	($2,940)	($2,960)
53-Supplies	($115,704)	($117,824)	($153,521)	($48,636)	($126,872)	($128,900)	($131,476)	($134,104)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($1,765,490)	($1,548,250)	($1,881,323)	($1,330,015)	($1,784,660)	($1,893,452)	($1,932,337)	($1,972,022)

ATHLETICS DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2025 Projections	2027 Proposed	2028 Proposed	2029 Proposed
204-Leagues Total	**$629,585**	**$412,748**	**$534,177**	**$307,033**	**$730,013**	**$772,498**	**$786,932**	**$801,632**
205-Athletics Dept. Area								
4-Revenues								
42-Charges for Services	$50,015	$49,205	$49,500	$0	$51,400	$51,400	$52,428	$53,477
44-Rentals	$20,692	$20,837	$20,000	$20,218	$40,000	$30,000	$30,600	$31,212
47-Miscellaneous Income	$0	$0	$0	$2	$0	$0	$0	$0
4-Revenues Total	$70,707	$70,042	$69,500	$20,220	$91,400	$81,400	$83,028	$84,689
5-Expenses								
51-Full Time Salary & Wages	($132,641)	($177,194)	($167,104)	($126,507)	($159,164)	($187,169)	($192,654)	($198,303)
51-Part Time Wages	$0	($8,533)	($7,500)	($7,399)	($15,000)	($15,000)	($15,300)	($15,606)
52-Computer Services	($8,932)	($16,546)	($18,490)	($13,868)	($18,490)	($21,568)	($21,304)	($22,043)
52-Contractual Services	($2,083)	($1,671)	($4,240)	($1,753)	($4,374)	($6,000)	($6,060)	($6,121)
52-Health & Life Insurance	($18,080)	($39,961)	($12,416)	($9,312)	($12,416)	($9,894)	($10,178)	($10,469)
52-Utilities	($1,753)	($2,330)	($2,100)	($1,188)	($2,100)	($2,100)	($2,100)	($2,100)
53-Supplies	($59,048)	($13,740)	($91,311)	($27,443)	($224,254)	($224,447)	($228,885)	($233,653)
54-Other Charges	($17,928)	($15,609)	($32,200)	($10,141)	($29,700)	($29,700)	($30,294)	($30,900)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($240,464)	($275,585)	($335,362)	($197,610)	($465,499)	($495,879)	($506,775)	($519,196)
205-Athletics Dept. Area Total	**($169,757)**	**($205,543)**	**($265,862)**	**($177,390)**	**($374,099)**	**($414,479)**	**($423,747)**	**($434,507)**
221-Wheaton Youth Cheerleading								
4-Revenues								
42-Charges for Services	$226,996	$159,071	$279,000	$202,812	$361,000	$399,000	$368,220	$406,980
45-Product Sales	$2,673	$1,145	$1,400	$0	$1,400	$1,500	$1,428	$1,530
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	$229,669	$160,216	$280,400	$202,812	$362,400	$400,500	$369,648	$408,510
5-Expenses								
51-Full Time Salary & Wages	($3,448)	($4,775)	($7,236)	($4,861)	($7,236)	($18,723)	($19,285)	($19,863)
51-Part Time Wages	$0	($210)	$0	$0	$0	$0	$0	$0
52-Contractual Services	($115,630)	($87,851)	($161,998)	($127,460)	($206,320)	($209,320)	($210,446)	($213,506)
52-Health & Life Insurance	$0	($815)	($3,389)	($2,542)	($3,389)	($9,632)	($9,920)	($10,216)
53-Supplies	($99,286)	($60,983)	($115,711)	($48,303)	($137,500)	($170,500)	($140,250)	($173,910)
54-Other Charges			$0		$0	$0	$0	$0

ATHLETICS DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2025 Projections	2027 Proposed	2028 Proposed	2029 Proposed
5-Expenses Total	($218,364)	($154,634)	($288,334)	($183,166)	($354,445)	($408,175)	($379,901)	($417,496)
221-Wheaton Youth Cheerleading Total	**$11,304**	**$5,581**	**($7,934)**	**$19,646**	**$7,955**	**($7,675)**	**($10,253)**	**($8,986)**
222-Wheaton Youth Football								
4-Revenues								
42-Charges for Services	$298,582	$280,496	$327,000	$83,617	$325,000	$335,000	$341,700	$348,534
45-Product Sales	$6,796	$1,589	$2,500	$1,944	$6,000	$6,000	$6,120	$6,242
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	$305,378	$282,084	$329,500	$85,560	$331,000	$341,000	$347,820	$354,776
5-Expenses								
51-Full Time Salary & Wages	($8,621)	($11,938)	($18,090)	($12,152)	($18,090)	($18,723)	($19,285)	($19,863)
51-Part Time Wages	($17,856)	($9,794)	($12,000)	($10,640)	($12,000)	($13,000)	($13,260)	($13,525)
52-Computer Services	($84)	($87)	($180)	($135)	($180)	($180)	($193)	($193)
52-Contractual Services	($85,159)	($68,374)	($92,200)	($61,657)	($94,200)	($97,200)	($99,144)	($101,127)
52-Health & Life Insurance	$0	($2,036)	($8,474)	($6,356)	($8,474)	($9,632)	($9,920)	($10,216)
53-Supplies	($137,585)	($123,121)	($144,180)	($133,585)	($149,000)	($153,000)	($156,060)	($159,181)
54-Other Charges	($35,911)	($36,147)	($52,229)	($27,229)	($42,000)	($42,000)	($42,840)	($43,697)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($285,216)	($251,498)	($327,354)	($251,754)	($323,945)	($333,735)	($340,701)	($347,802)
222-Wheaton Youth Football Total	**$20,162**	**$30,586**	**$2,146**	**($166,194)**	**$7,055**	**$7,265**	**$7,119**	**$6,975**
223-Youth Baseball/Softball								
4-Revenues								
42-Charges for Services	$261,952	$324,215	$394,300	$247,166	$270,470	$306,500	$312,630	$318,883
45-Product Sales	$3,674	$1,724	$3,000	$1,741	$3,134	$3,000	$3,060	$3,121
47-Miscellaneous Income	$0	$0	$0	$3,084	$2,834	$0	$0	$0
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	$265,626	$325,940	$397,300	$251,990	$276,438	$309,500	$315,690	$322,004
5-Expenses								
51-Full Time Salary & Wages	($19,549)	($26,007)	($25,188)	($18,691)	($25,188)	($26,169)	($26,954)	($27,763)
51-Part Time Wages	($7,327)	($7,946)	($10,850)	($7,073)	($7,928)	($8,850)	($9,027)	($9,208)
52-Computer Services	($84)	($87)	($180)	($135)	($180)	($180)	($193)	($193)
52-Contractual Services	($61,961)	($71,396)	($82,000)	($60,784)	($68,000)	($72,000)	($73,440)	($74,909)

ATHLETICS DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2025 Projections	2027 Proposed	2028 Proposed	2029 Proposed
52-Health & Life Insurance	($8,408)	($8,419)	($4,614)	($3,461)	($4,614)	($5,222)	($5,377)	($5,537)
53-Supplies	($105,886)	($101,633)	($115,422)	($87,807)	($108,481)	($112,000)	($114,240)	($116,525)
54-Other Charges	($51,391)	($48,465)	($156,310)	($47,734)	($53,000)	($82,000)	($83,640)	($85,313)
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out			$0		$0	$0	$0	$0
5-Expenses Total	($254,607)	($263,953)	($394,564)	($225,684)	($267,391)	($306,421)	($312,871)	($319,446)
223-Youth Baseball/Softball Total	**$11,019**	**$61,987**	**$2,736**	**$26,306**	**$9,046**	**$3,079**	**$2,819**	**$2,558**
225-Central Athletic Complex								
4-Revenues								
42-Charges for Services	$81,875	$65,692	$169,625	$156,137	$170,237	$222,100	$226,542	$231,073
44-Rentals	$49,852	$37,266	$50,000	$51,885	$55,000	$67,000	$68,340	$69,707
45-Product Sales	$170	$211	$100	$3,175	$4,100	$4,100	$4,182	$4,266
4-Revenues Total	$131,896	$103,169	$219,725	$211,198	$229,337	$293,200	$299,064	$305,045
5-Expenses								
51-Part Time Wages	($81,124)	($69,010)	($78,200)	($62,998)	($79,220)	($89,284)	($90,870)	($92,487)
52-Computer Services	($1,092)	($1,035)	($1,557)	($1,168)	($1,557)	($1,571)	($1,646)	($1,721)
52-Contractual Services	($33,057)	($31,565)	($99,342)	($75,477)	($106,512)	($147,275)	($149,137)	($151,036)
52-Health & Life Insurance			$0		$0	$0	$0	$0
52-Utilities	($102,697)	($91,691)	($168,450)	($72,419)	($108,594)	($113,600)	($118,782)	($124,213)
53-Supplies	($28,274)	($30,871)	($41,924)	($17,946)	($41,060)	($58,330)	($58,530)	($58,734)
54-Other Charges			($500)		($500)	($500)	($510)	($520)
57-Capital			$0		$0	($23,000)	$0	$0
5-Expenses Total	($246,244)	($224,172)	($389,973)	($230,008)	($337,444)	($433,560)	($419,474)	($428,711)
225-Central Athletic Complex Total	**($114,347)**	**($121,003)**	**($170,248)**	**($18,810)**	**($108,107)**	**($140,360)**	**($120,410)**	**($123,666)**
Athletics Dept. Area Total	**$614,037**	**$446,214**	**$344,854**	**$173,273**	**$469,611**	**$453,054**	**$479,297**	**$484,906**

RECREATION DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
Recreation Dept. Area								
200-Recreation Dept. Area								
4-Revenues								
42-Charges for Services			$0		$0	$0	$0	$0
44-Rentals	$1,761	$1,763	$0	$0	$0	$0	$0	$0
4-Revenues Total	$1,761	$1,763	$0	$0	$0	$0	$0	$0
5-Expenses								
51-Full Time Salary & Wages	($177,452)	($228,214)	($237,825)	($178,236)	($237,825)	($251,017)	($258,547)	($266,304)
51-Part Time Wages			$0		$0	$0	$0	$0
52-Computer Services	($4,557)	($8,383)	($12,707)	($9,530)	($12,707)	($11,317)	($11,239)	($11,669)
52-Contractual Services	($2,053)	($1,669)	($8,960)	($7,620)	($9,430)	($14,600)	($14,600)	($14,600)
52-Health & Life Insurance	($31,599)	($31,727)	($53,814)	($40,360)	($53,814)	($60,806)	($62,614)	($64,475)
52-Utilities	($1,609)	($1,256)	($2,040)	($720)	($2,040)	($2,040)	($2,040)	($2,040)
53-Supplies	($4,756)	($6,231)	($8,713)	($4,945)	($8,695)	($10,363)	($8,353)	($8,504)
54-Other Charges	($13,568)	($15,433)	($22,378)	($11,564)	($21,885)	($21,665)	($21,665)	($21,665)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($235,594)	($292,913)	($346,437)	($252,977)	($346,396)	($371,808)	($379,058)	($389,258)
200-Recreation Dept. Area Total	**($233,833)**	**($291,150)**	**($346,437)**	**($252,977)**	**($346,396)**	**($371,808)**	**($379,058)**	**($389,258)**
201-Arts and Crafts								
4-Revenues								
42-Charges for Services	$39,752	$45,130	$55,036	$40,545	$50,267	$61,056	$62,277	$63,523
45-Product Sales	$205	$361	$325	$282	$325	$325	$332	$338
4-Revenues Total	$39,957	$45,491	$55,361	$40,827	$50,592	$61,381	$62,609	$63,861
5-Expenses								
51-Full Time Salary & Wages			$0		$0	$0	$0	$0
51-Part Time Wages	($19,285)	($21,594)	($22,627)	($18,103)	($21,725)	($25,397)	($25,733)	($26,072)
52-Contractual Services	($3,550)	($3,875)	($4,332)	($2,375)	($4,332)	($5,115)	($5,183)	($5,251)
52-Health & Life Insurance			$0		$0	$0	$0	$0
53-Supplies	($3,274)	($3,216)	($4,100)	($3,451)	($3,600)	($4,300)	($4,357)	($4,414)
5-Expenses Total	($26,110)	($28,684)	($31,060)	($23,929)	($29,657)	($34,812)	($35,272)	($35,737)
201-Arts and Crafts Total	**$13,847**	**$16,807**	**$24,301**	**$16,898**	**$20,935**	**$26,569**	**$27,337**	**$28,123**

RECREATION DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
202-Performing Arts								
4-Revenues								
42-Charges for Services	$141,109	$172,820	$168,319	$120,313	$167,299	$181,519	$185,139	$188,832
45-Product Sales			$0		$0	$0	$0	$0
4-Revenues Total	$141,109	$172,820	$168,319	$120,313	$167,299	$181,519	$185,139	$188,832
5-Expenses								
51-Full Time Salary & Wages	($33,417)	($34,622)	($35,658)	($26,332)	($35,658)	($37,484)	($38,608)	($39,766)
51-Part Time Wages	($37,186)	($48,660)	($50,673)	($33,374)	($50,950)	($56,955)	($57,707)	($58,468)
52-Computer Services	($2,650)	($2,594)	($3,499)	($2,624)	($3,499)	($4,124)	($4,113)	($4,263)
52-Contractual Services	($19,455)	($21,317)	($19,502)	($11,133)	($18,076)	($20,394)	($20,664)	($20,936)
52-Health & Life Insurance	($4,070)	($4,055)	($4,861)	($3,645)	($4,861)	($5,426)	($5,586)	($5,751)
52-Utilities			$0		$0	$0	$0	$0
53-Supplies	($12,232)	($15,306)	($19,468)	($12,526)	($16,418)	($16,934)	($17,138)	($17,413)
54-Other Charges			($200)		$0	$0	$0	$0
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($109,011)	($126,554)	($133,860)	($89,635)	($129,461)	($141,317)	($143,816)	($146,598)
202-Performing Arts Total	**$32,099**	**$46,266**	**$34,459**	**$30,677**	**$37,838**	**$40,202**	**$41,323**	**$42,235**
207-Camps and Preschool								
4-Revenues								
42-Charges for Services	$949,257	$1,147,060	$1,319,092	$1,045,616	$1,184,592	$1,405,665	$1,457,419	$1,486,560
4-Revenues Total	$949,257	$1,147,060	$1,319,092	$1,045,616	$1,184,592	$1,405,665	$1,457,419	$1,486,560
5-Expenses								
51-Full Time Salary & Wages	($100,555)	($64,947)	($64,584)	($48,114)	($64,584)	($68,712)	($70,773)	($72,897)
51-Part Time Wages	($522,415)	($569,985)	($642,802)	($524,374)	($583,546)	($656,595)	($676,621)	($685,797)
52-Computer Services	($3,561)	($5,483)	($4,400)	($3,300)	($4,400)	($4,811)	($4,848)	($5,031)
52-Contractual Services	($59,518)	($63,271)	($80,452)	($43,477)	($78,646)	($87,575)	($88,739)	($89,952)
52-Health & Life Insurance	($39,606)	($39,470)	($29,434)	($22,076)	($29,434)	($32,873)	($33,854)	($34,864)
52-Utilities	($3,771)	($2,967)	($4,590)	($2,528)	($4,590)	($4,590)	($4,590)	($4,590)
53-Supplies	($36,483)	($33,893)	($35,800)	($29,237)	($35,400)	($36,512)	($38,900)	($39,462)
54-Other Charges			$0		$0	$0	$0	$0
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($765,909)	($780,015)	($862,062)	($673,105)	($800,600)	($891,668)	($918,325)	($932,593)

RECREATION DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
207-Camps and Preschool Total	**$183,348**	**$367,045**	**$457,030**	**$372,511**	**$383,991**	**$513,997**	**$539,094**	**$553,967**
208-General Interests								
4-Revenues								
42-Charges for Services	$173,385	$184,935	$205,751	$160,990	$205,019	$233,259	$237,924	$242,683
45-Product Sales			$0		$0	$0	$0	$0
4-Revenues Total	$173,385	$184,935	$205,751	$160,990	$205,019	$233,259	$237,924	$242,683
5-Expenses								
51-Full Time Salary & Wages	($33,418)	($34,622)	($35,658)	($26,332)	($35,658)	($37,484)	($38,608)	($39,766)
51-Part Time Wages	($62,357)	($59,624)	($62,768)	($51,431)	($64,105)	($76,345)	($77,911)	($79,489)
52-Computer Services			$0		$0	$0	$0	$0
52-Contractual Services	($45,878)	($45,902)	($56,225)	($39,051)	($52,731)	($57,265)	($58,021)	($58,787)
52-Health & Life Insurance	($4,070)	($4,055)	($4,861)	($3,645)	($4,861)	($5,426)	($5,586)	($5,751)
52-Utilities			$0		$0	$0	$0	$0
53-Supplies	($4,429)	($4,326)	($3,650)	($3,621)	($3,500)	($4,900)	($4,965)	($5,030)
54-Other Charges			($200)		$0	$0	$0	$0
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($150,152)	($148,529)	($163,362)	($124,081)	($160,854)	($181,420)	($185,090)	($188,823)
208-General Interests Total	**$23,233**	**$36,406**	**$42,390**	**$36,909**	**$44,165**	**$51,839**	**$52,834**	**$53,860**
209-Special Events								
4-Revenues								
42-Charges for Services	$19,779	$24,854	$33,339	$14,226	$31,855	$38,564	$38,380	$38,957
45-Product Sales	$0	$317	$600	$101	$101	$150	$153	$156
4-Revenues Total	$19,779	$25,171	$33,939	$14,327	$31,956	$38,714	$38,533	$39,113
5-Expenses								
51-Full Time Salary & Wages			$0		$0	$0	$0	$0
51-Part Time Wages	($272)	($305)	($647)	$0	($646)	($657)	($666)	($674)
52-Contractual Services	($8,365)	($13,569)	($15,227)	($12,109)	($13,957)	($17,170)	($17,436)	($17,705)
52-Health & Life Insurance			$0		$0	$0	$0	$0
53-Supplies	($6,988)	($6,347)	($8,388)	($3,825)	($8,660)	($9,200)	($9,330)	($9,461)
54-Other Charges			$0		$0	$0	$0	$0
5-Expenses Total	($15,625)	($20,222)	($24,262)	($15,934)	($23,263)	($27,027)	($27,431)	($27,840)

RECREATION DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
209-Special Events Total	**$4,153**	**$4,949**	**$9,677**	**($1,607)**	**$8,693**	**$11,687**	**$11,102**	**$11,273**
220-Community Center								
4-Revenues								
42-Charges for Services	$962	$844	$600	$555	$600	$600	$600	$600
44-Rentals	$39,992	$43,743	$42,600	$30,515	$42,600	$42,600	$43,000	$43,500
45-Product Sales	$939	$632	$700	($353)	$263	$1,000	$1,000	$1,000
47-Miscellaneous Income	$0	$9,281	$0	$0	$0	$0	$0	$0
4-Revenues Total	$41,893	$54,500	$43,900	$30,717	$43,463	$44,200	$44,600	$45,100
5-Expenses								
51-Full Time Salary & Wages	($374,441)	($404,665)	($387,637)	($297,175)	($387,637)	($411,469)	($423,672)	($436,240)
51-Part Time Wages	($184,725)	($203,426)	($212,097)	($146,677)	($212,097)	($215,263)	($219,382)	($223,702)
52-Computer Services	($34,132)	($30,913)	($43,477)	($32,608)	($43,477)	($52,757)	($52,248)	($54,077)
52-Contractual Services	($35,435)	($71,508)	($88,616)	($46,367)	($88,116)	($92,962)	($92,962)	($92,962)
52-Health & Life Insurance	($109,985)	($112,160)	($133,683)	($100,262)	($133,683)	($152,634)	($157,183)	($161,869)
52-Utilities	($253,428)	($251,256)	($383,830)	($177,563)	($266,421)	($282,980)	($295,448)	($307,988)
53-Supplies	($98,919)	($67,481)	($83,656)	($35,873)	($86,574)	($98,567)	($98,678)	($99,201)
54-Other Charges	($4,926)	($5,684)	($10,465)	($3,301)	($8,165)	($10,605)	($10,605)	($10,605)
57-Capital			$0		$0	$0	$0	$0
59-Transfers Out			$0		$0	$0	$0	$0
5-Expenses Total	($1,095,991)	($1,147,093)	($1,343,462)	($839,826)	($1,226,171)	($1,317,238)	($1,350,177)	($1,386,644)
220-Community Center Total	**($1,054,099)**	**($1,092,593)**	**($1,299,562)**	**($809,109)**	**($1,182,708)**	**($1,273,038)**	**($1,305,577)**	**($1,341,544)**
304-Mary Lubko Center								
4-Revenues								
42-Charges for Services	$204,057	$173,913	$236,755	$131,013	$174,550	$262,813	$268,534	$273,863
44-Rentals	$7,425	$7,750	$4,500	$4,950	$4,000	$4,500	$4,556	$4,613
45-Product Sales	$0	$0	$0	$42	$0	$0	$0	$0
46-Grants and Donations			$0		$0	$0	$0	$0
47-Miscellaneous Income			$0		$0	$0	$0	$0
4-Revenues Total	$211,482	$181,663	$241,255	$136,005	$178,550	$267,313	$273,090	$278,476
5-Expenses								
51-Full Time Salary & Wages	($79,541)	($82,407)	($84,874)	($45,609)	($60,000)	($78,000)	($80,340)	($82,750)
51-Part Time Wages	($108,208)	($100,948)	($113,164)	($69,965)	($111,500)	($116,441)	($118,159)	($119,885)

RECREATION DEPARTMENT AREAS	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
52-Computer Services	($9,054)	($9,031)	($12,815)	($9,611)	($12,815)	($13,821)	($13,595)	($14,033)
52-Contractual Services	($119,906)	($132,687)	($146,480)	($88,803)	($102,824)	($135,395)	($137,969)	($140,588)
52-Health & Life Insurance	($25,132)	($24,768)	($29,509)	($22,132)	($29,509)	($35,558)	($36,619)	($37,712)
52-Utilities	($14,747)	($16,553)	($27,075)	($13,256)	($18,268)	($21,265)	($22,043)	($22,857)
53-Supplies	($14,376)	($13,707)	($13,657)	($10,824)	($13,457)	($21,119)	($21,333)	($21,698)
54-Other Charges	($2,012)	($3,633)	($4,242)	($1,754)	($3,098)	($5,600)	($4,590)	($4,681)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($372,975)	($383,735)	($431,815)	($261,953)	($351,470)	($427,198)	($434,649)	($444,204)
304-Mary Lubko Center Total	**($161,494)**	**($202,072)**	**($190,560)**	**($125,948)**	**($172,920)**	**($159,886)**	**($161,559)**	**($165,728)**
305-Adult Education								
4-Revenues								
42-Charges for Services	$0	$0	$0	$0	$0	$0	$0	$0
4-Revenues Total	$0	$0	$0	$0	$0	$0	$0	$0
5-Expenses								
51-Full Time Salary & Wages			$0		$0	$0	$0	$0
51-Part Time Wages			$0		$0	$0	$0	$0
52-Computer Services			$0		$0	$0	$0	$0
52-Contractual Services			$0		$0	$0	$0	$0
52-Health & Life Insurance			$0		$0	$0	$0	$0
52-Utilities			$0		$0	$0	$0	$0
53-Supplies			$0		$0	$0	$0	$0
54-Other Charges			$0		$0	$0	$0	$0
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total			$0		$0	$0	$0	$0
305-Adult Education Total	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**	**$0**
Recreation Dept. Area Total	**($1,192,746)**	**($1,114,342)**	**($1,268,703)**	**($732,645)**	**($1,206,402)**	**($1,160,438)**	**($1,174,504)**	**($1,207,072)**

MARKETING	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
415-Marketing								
10-General								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses	($301,267)	($316,289)	($466,458)	($329,645)	($501,808)	($507,712)	($521,007)	($535,355)
10-General Total	**($301,267)**	**($316,289)**	**($466,458)**	**($329,645)**	**($501,808)**	**($507,712)**	**($521,007)**	**($535,355)**
20-Recreation								
4-Revenues	$8,850	$15,800	$9,000	$9,450	$7,500	$11,000	$11,000	$11,000
5-Expenses	($288,746)	($296,028)	($422,135)	($272,979)	($395,648)	($444,633)	($455,363)	($467,334)
20-Recreation Total	**($279,896)**	**($280,228)**	**($413,135)**	**($263,529)**	**($388,148)**	**($433,633)**	**($444,363)**	**($456,334)**
22-Cosley Zoo								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses	($48,504)	($46,752)	($54,533)	($38,665)	($52,033)	($55,995)	($57,310)	($58,605)
22-Cosley Zoo Total	**($48,504)**	**($46,752)**	**($54,533)**	**($38,665)**	**($52,033)**	**($55,995)**	**($57,310)**	**($58,605)**
60-Golf Fund								
4-Revenues			$0		$0	$0	$0	$0
5-Expenses	($171,149)	($169,419)	($249,507)	($125,949)	($190,552)	($240,843)	($245,723)	($249,013)
60-Golf Fund Total	**($171,149)**	**($169,419)**	**($249,507)**	**($125,949)**	**($190,552)**	**($240,843)**	**($245,723)**	**($249,013)**
415-Marketing Total	**($800,815)**	**($812,688)**	**($1,183,632)**	**($757,788)**	**($1,132,540)**	**($1,238,182)**	**($1,268,403)**	**($1,299,307)**
416-Special Events								
10-General								
4-Revenues	$300,718	$330,257	$283,800	$379,601	$405,008	$453,400	$462,468	$471,717
5-Expenses	($321,286)	($412,766)	($616,900)	($442,287)	($508,892)	($511,070)	($517,837)	($524,683)
10-General Total	**($20,568)**	**($82,509)**	**($333,100)**	**($62,687)**	**($103,884)**	**($57,670)**	**($55,369)**	**($52,966)**
20-Recreation								
4-Revenues	$174,450	$192,981	$182,000	$161,472	$160,972	$205,000	$209,100	$213,282
5-Expenses	($139,209)	($167,491)	($209,625)	($183,462)	($166,224)	($198,810)	($201,426)	($204,059)
20-Recreation Total	**$35,240**	**$25,490**	**($27,625)**	**($21,990)**	**($5,252)**	**$6,190**	**$7,674**	**$9,223**
416-Special Events Total	**$14,673**	**($57,019)**	**($360,725)**	**($84,677)**	**($109,137)**	**($51,480)**	**($47,695)**	**($43,743)**
Grand Total	**($786,143)**	**($869,707)**	**($1,544,357)**	**($842,465)**	**($1,241,677)**	**($1,289,662)**	**($1,316,098)**	**($1,343,050)**

This schedule aggregates all of the Marketing Department's activities and Special Events into one place to show their impact on the District's budget.

MARKETING	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
415-Marketing								
10-General								
4-Revenues								
42-Charges for Services			$0		$0	$0	$0	$0
46-Grants and Donations			$0		$0	$0	$0	$0
4-Revenues Total			$0		$0	$0	$0	$0
5-Expenses								
51-Full Time Salary & Wages	($177,470)	($184,545)	($280,139)	($199,380)	($330,139)	($296,636)	($305,488)	($314,605)
51-Part Time Wages	($43,650)	($47,998)	($32,500)	($20,711)	($23,000)	($27,000)	($28,350)	($29,000)
52-Computer Services	($22,091)	($22,192)	($33,961)	($25,471)	($33,961)	($39,804)	($41,070)	($43,335)
52-Contractual Services	$0	$0	$0	$0	$0	$0	$0	$0
52-Health & Life Insurance	($22,966)	($19,245)	($52,585)	($39,439)	($52,585)	($61,105)	($62,918)	($64,785)
52-Utilities	($3,149)	($2,855)	($3,720)	($2,173)	($3,720)	($5,220)	($5,220)	($5,220)
53-Supplies	($8,216)	($9,052)	($12,602)	($9,033)	($11,402)	($13,747)	($13,761)	($14,211)
54-Other Charges	($23,725)	($30,402)	($50,950)	($33,438)	($47,000)	($64,200)	($64,200)	($64,200)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($301,267)	($316,289)	($466,458)	($329,645)	($501,808)	($507,712)	($521,007)	($535,355)
10-General Total	**($301,267)**	**($316,289)**	**($466,458)**	**($329,645)**	**($501,808)**	**($507,712)**	**($521,007)**	**($535,355)**
20-Recreation								
4-Revenues								
42-Charges for Services	$8,850	$15,800	$9,000	$9,450	$7,500	$11,000	$11,000	$11,000
46-Grants and Donations			$0		$0	$0	$0	$0
4-Revenues Total	$8,850	$15,800	$9,000	$9,450	$7,500	$11,000	$11,000	$11,000
5-Expenses								
51-Full Time Salary & Wages	($208,262)	($216,815)	($271,041)	($181,015)	($271,041)	($289,788)	($298,434)	($307,340)
51-Part Time Wages	($5,935)	($16,855)	($34,550)	($16,486)	($18,000)	($28,550)	($28,800)	($29,000)
52-Computer Services	($7,645)	($7,533)	($10,515)	($7,887)	($10,515)	($16,141)	($16,195)	($16,952)
52-Contractual Services	($29,773)	($27,574)	($35,782)	($21,070)	($32,282)	($35,282)	($35,282)	($35,282)
52-Health & Life Insurance	($26,762)	($22,173)	($54,150)	($40,613)	($54,150)	($60,665)	($62,465)	($64,319)
52-Utilities	($2,767)	($2,848)	($3,560)	($2,050)	($3,123)	($2,980)	($3,000)	($3,020)
53-Supplies	($2,436)	($2,159)	($2,036)	($1,527)	($2,036)	($2,977)	($2,936)	($3,171)
54-Other Charges	($5,166)	($70)	($10,500)	($2,332)	($4,500)	($8,250)	($8,250)	($8,250)
57-Capital			$0		$0	$0	$0	$0

MARKETING	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
59-Transfers Out			$0		$0	$0	$0	$0
5-Expenses Total	($288,746)	($296,028)	($422,135)	($272,979)	($395,648)	($444,633)	($455,363)	($467,334)
20-Recreation Total	**($279,896)**	**($280,228)**	**($413,135)**	**($263,529)**	**($388,148)**	**($433,633)**	**($444,363)**	**($456,334)**
22-Cosley Zoo								
4-Revenues								
42-Charges for Services			$0		$0	$0	$0	$0
4-Revenues Total			$0		$0	$0	$0	$0
5-Expenses								
51-Full Time Salary & Wages	($33,585)	($34,490)	($35,791)	($26,451)	($35,791)	($37,194)	($38,289)	($39,418)
51-Part Time Wages			$0		$0	$0	$0	$0
52-Computer Services	($407)	($394)	($840)	($630)	($840)	($840)	($899)	($899)
52-Health & Life Insurance	($4,211)	($4,169)	($4,902)	($3,677)	($4,902)	($5,461)	($5,622)	($5,788)
53-Supplies			$0		$0	$0	$0	$0
54-Other Charges	($10,302)	($7,700)	($13,000)	($7,908)	($10,500)	($12,500)	($12,500)	($12,500)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($48,504)	($46,752)	($54,533)	($38,665)	($52,033)	($55,995)	($57,310)	($58,605)
22-Cosley Zoo Total	**($48,504)**	**($46,752)**	**($54,533)**	**($38,665)**	**($52,033)**	**($55,995)**	**($57,310)**	**($58,605)**
60-Golf Fund								
4-Revenues								
42-Charges for Services			$0		$0	$0	$0	$0
4-Revenues Total			$0		$0	$0	$0	$0
5-Expenses								
51-Full Time Salary & Wages	($68,569)	($65,947)	($70,790)	($36,209)	($58,675)	($72,501)	($74,656)	($76,875)
51-Part Time Wages	($19,785)	($21,402)	($33,000)	($16,105)	($25,000)	($35,000)	($36,750)	($37,000)
52-Computer Services	($2,684)	($950)	($1,627)	($1,220)	($814)	($1,460)	($1,563)	($1,605)
52-Contractual Services	($6,384)	($6,893)	($7,940)	($4,252)	($6,401)	($8,224)	($8,523)	($8,711)
52-Health & Life Insurance	($7,995)	($8,050)	($16,710)	($12,532)	($16,710)	($18,637)	($19,191)	($19,762)
52-Utilities	($1,182)	($1,103)	($1,440)	($569)	($952)	($2,020)	($2,040)	($2,060)
53-Supplies	($651)	$0	$0	$0	$0	$0	$0	$0
54-Other Charges	($63,898)	($65,075)	($118,000)	($55,061)	($82,000)	($103,000)	($103,000)	($103,000)
57-Capital			$0		$0	$0	$0	$0

MARKETING	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
5-Expenses Total	($171,149)	($169,419)	($249,507)	($125,949)	($190,552)	($240,843)	($245,723)	($249,013)
60-Golf Fund Total	**($171,149)**	**($169,419)**	**($249,507)**	**($125,949)**	**($190,552)**	**($240,843)**	**($245,723)**	**($249,013)**
415-Marketing Total	**($800,815)**	**($812,688)**	**($1,183,632)**	**($757,788)**	**($1,132,540)**	**($1,238,182)**	**($1,268,403)**	**($1,299,307)**
416-Special Events								
10-General								
4-Revenues								
42-Charges for Services	$234,249	$250,551	$231,800	$317,585	$328,808	$375,500	$383,010	$390,670
45-Product Sales	$66,469	$79,706	$52,000	$62,016	$76,200	$77,900	$79,458	$81,047
46-Grants and Donations			$0		$0	$0	$0	$0
4-Revenues Total	$300,718	$330,257	$283,800	$379,601	$405,008	$453,400	$462,468	$471,717
5-Expenses								
51-Full Time Salary & Wages	($19,636)	($15,457)	($43,000)	($16,217)	($27,540)	($23,400)	($23,709)	($24,022)
51-Part Time Wages	($20,809)	($16,161)	($27,000)	($16,960)	($20,290)	($20,140)	($20,420)	($20,693)
52-Contractual Services	($204,032)	($298,535)	($397,500)	($363,731)	($379,803)	($379,510)	($384,598)	($389,755)
52-Utilities	($837)	($1,042)	($3,900)	($1,447)	($3,900)	($5,520)	($5,520)	($5,520)
53-Supplies	($37,625)	($49,779)	($91,500)	($38,932)	($57,359)	($62,500)	($63,326)	($64,161)
54-Other Charges	($38,347)	($31,793)	($54,000)	($5,000)	($20,000)	($20,000)	($20,264)	($20,531)
5-Expenses Total	($321,286)	($412,766)	($616,900)	($442,287)	($508,892)	($511,070)	($517,837)	($524,683)
10-General Total	**($20,568)**	**($82,509)**	**($333,100)**	**($62,687)**	**($103,884)**	**($57,670)**	**($55,369)**	**($52,966)**
20-Recreation								
4-Revenues								
42-Charges for Services	$120,108	$131,957	$128,000	$103,351	$102,851	$145,000	$147,900	$150,858
45-Product Sales	$54,342	$61,023	$54,000	$58,121	$58,121	$60,000	$61,200	$62,424
4-Revenues Total	$174,450	$192,981	$182,000	$161,472	$160,972	$205,000	$209,100	$213,282
5-Expenses								
51-Full Time Salary & Wages	($15,931)	($18,207)	($25,457)	($16,088)	($16,088)	($20,000)	($20,264)	($20,513)
51-Part Time Wages	($13,053)	($23,718)	($24,043)	($27,445)	($23,260)	($23,200)	($23,506)	($23,817)
52-Contractual Services	($80,730)	($91,171)	($109,500)	($102,096)	($90,000)	($110,000)	($111,452)	($112,923)
52-Health & Life Insurance			$0		$0	$0	$0	$0
52-Utilities	$0	$0	($500)	($215)	$0	($510)	($510)	($510)

MARKETING AREAS with Expenditures by Object

MARKETING	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
53-Supplies	($29,495)	($34,395)	($50,125)	($37,618)	($36,876)	($45,100)	($45,694)	($46,296)
5-Expenses Total	($139,209)	($167,491)	($209,625)	($183,462)	($166,224)	($198,810)	($201,426)	($204,059)
20-Recreation Total	**$35,240**	**$25,490**	**($27,625)**	**($21,990)**	**($5,252)**	**$6,190**	**$7,674**	**$9,223**
416-Special Events Total	**$14,673**	**($57,019)**	**($360,725)**	**($84,677)**	**($109,137)**	**($51,480)**	**($47,695)**	**($43,743)**
Grand Total	**($786,143)**	**($869,707)**	**($1,544,357)**	**($842,465)**	**($1,241,677)**	**($1,289,662)**	**($1,316,098)**	**($1,343,050)**

ARROWHEAD GOLF CLUB INCOME STATEMENT
includes administrative allocations

	2024 Actuals	2025 Actuals	2026 Budget	2026 Projections	2027 Proposed Budget	2028 Proposed Budget	2029 Proposed Budget
601 & 611-Golf Maintenance & Pro Shop/Golf Fees							
4-Revenues							
41-Taxes			-	-	-	-	-
42-Charges for Services	2,937,213	3,036,706	2,983,000	2,969,000	3,696,000	3,809,000	3,919,000
44-Rentals	646,980	634,975	651,000	633,000	655,000	667,000	677,000
45-Product Sales	201,079	203,181	208,000	213,000	218,000	225,000	235,000
46-Grants & Donations	-	12,913	-	-	-	-	-
47-Misc. Income	2,662	19,859	2,380	2,640	2,500	2,500	2,500
48-Interest Income	80,118	57,663	51,000	64,600	66,300	66,300	66,300
49-Transfers In			-	-	-	-	-
4-Revenues Total	3,868,052	3,965,297	3,895,380	3,882,240	4,637,800	4,769,800	4,899,800
5-Expenses							
51-Salaries & Wages	(1,521,327)	(1,458,546)	(1,627,415)	(1,465,125)	(1,524,232)	(1,569,875)	(1,615,535)
52-Contractual Services	(633,764)	(689,089)	(904,828)	(778,806)	(881,674)	(902,753)	(925,539)
53-Supplies	(569,998)	(590,138)	(723,581)	(648,481)	(740,543)	(711,944)	(719,782)
54-Other Charges	(80,363)	(77,158)	(139,186)	(115,288)	(129,608)	(130,006)	(130,406)
57-Capital	(193,084)	(198,887)	(1,260,900)	(1,386,520)	(925,440)	(1,247,400)	(243,000)
59-Transfers Out	(17,000)	(17,000)	(26,520)	-	-	(17,000)	(17,000)
5-Expenses Total	(3,015,536)	(3,030,818)	(4,682,429)	(4,394,220)	(4,201,497)	(4,578,979)	(3,651,262)
601 & 611-Golf Maintenance & Pro Shop/Golf Fees Total	852,516	934,479	(787,049)	(511,980)	436,303	190,821	1,248,538
612-Food and Beverage							
4-Revenues							
41-Taxes			-	-	-	-	-
42-Charges for Services	503,575	478,029	530,200	470,000	480,000	480,000	480,000
44-Rentals	1,066	711	2,000	2,000	2,000	2,000	2,000
45-Product Sales	5,577,627	5,177,458	6,290,000	5,198,000	5,940,000	5,940,000	5,940,000
46-Grants & Donations	-	25,067	-	-	-	-	-
47-Misc. Income	21,713	22,712	19,620	25,960	31,300	31,300	31,300
48-Interest Income	155,523	111,934	99,000	125,400	128,700	128,700	128,700
49-Transfers In			-	-	-	-	-
4-Revenues Total	6,259,504	5,815,911	6,940,820	5,821,360	6,582,000	6,582,000	6,582,000

ARROWHEAD GOLF CLUB INCOME STATEMENT
includes administrative allocations

	2024 Actuals	2025 Actuals	2026 Budget	2026 Projections	2027 Proposed Budget	2028 Proposed Budget	2029 Proposed Budget
5-Expenses							
51-Salaries & Wages	(2,907,645)	(2,845,319)	(3,101,916)	(2,917,242)	(3,191,815)	(3,248,546)	(3,295,653)
52-Contractual Services	(1,203,686)	(1,288,205)	(1,559,472)	(1,361,257)	(1,516,015)	(1,546,974)	(1,580,530)
53-Supplies	(1,750,817)	(1,647,130)	(1,693,049)	(1,663,181)	(1,922,538)	(1,919,403)	(1,925,071)
54-Other Charges	(151,491)	(158,168)	(205,478)	(179,912)	(186,592)	(187,365)	(188,141)
57-Capital	(374,810)	(386,075)	(2,281,238)	(2,361,480)	(1,410,560)	(641,600)	(201,000)
59-Transfers Out	(33,000)	(33,000)	(51,480)	-	-	(33,000)	(33,000)
5-Expenses Total	(6,421,450)	(6,357,896)	(8,892,633)	(8,483,071)	(8,227,520)	(7,576,887)	(7,223,396)
612-Food and Beverage Total	(161,945)	(541,986)	(1,951,813)	(2,661,711)	(1,645,520)	(994,887)	(641,396)
613-Cross Country Skiing							
4-Revenues							
42-Charges for Services	7,559	11,053	20,000	15,000	15,000	20,000	20,000
45-Product Sales			-	-	-	-	-
4-Revenues Total	7,559	11,053	20,000	15,000	15,000	20,000	20,000
5-Expenses							
51-Salaries & Wages	(896)	-	(5,000)	(2,000)	(2,000)	(2,000)	(2,000)
52-Contractual Services	(280)	(187)	(683)	(300)	(403)	(408)	(413)
53-Supplies			(7,000)	(5,000)	(5,000)	(5,000)	(5,000)
57-Capital			-	-	-	-	-
5-Expenses Total	(1,176)	(187)	(12,683)	(7,300)	(7,403)	(7,408)	(7,413)
613-Cross Country Skiing Total	6,383	10,866	7,318	7,700	7,597	12,592	12,587
Grand Total	**696,954**	**403,360**	**(2,731,545)**	**(3,165,992)**	**(1,201,620)**	**(791,474)**	**619,729**

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
60-Golf Fund								
000-Administration								
4-Revenues								
41-Taxes			$0		$0	$0	$0	$0
42-Charges for Services			$0		$0	$0	$0	$0
46-Grants & Donations	$0	$37,980	$0	$184	$0	$0	$0	$0
47-Misc. Income	$7,125	$12,668	$7,000	$6,239	$6,000	$5,000	$5,000	$5,000
48-Interest Income	$235,642	$169,597	$150,000	$179,276	$190,000	$195,000	$195,000	$195,000
49-Transfers In			$0		$0	$0	$0	$0
4-Revenues Total	$242,766	$220,245	$157,000	$185,698	$196,000	$200,000	$200,000	$200,000
5-Expenses								
51-Salaries & Wages	($282,084)	($265,226)	($302,430)	($153,619)	($267,316)	($305,669)	($315,069)	($323,198)
52-Contractual Services	($418,683)	($528,768)	($705,740)	($342,988)	($551,797)	($628,178)	($645,631)	($663,992)
53-Supplies	($94,442)	($80,972)	($161,845)	($63,940)	($96,845)	($107,508)	($102,507)	($109,694)
54-Other Charges	($110,202)	($123,538)	($139,200)	($96,476)	($132,200)	($129,700)	($130,871)	($132,047)
57-Capital	($567,894)	($584,961)	($2,735,000)	($386,764)	($3,578,000)	($1,316,000)	($260,000)	($200,000)
59-Transfers Out	($50,000)	($50,000)	($78,000)	$0	$0	$0	($50,000)	($50,000)
5-Expenses Total	($1,523,305)	($1,633,466)	($4,122,215)	($1,043,787)	($4,626,158)	($2,487,055)	($1,504,078)	($1,478,932)
000-Administration Total	**($1,280,539)**	**($1,413,221)**	**($3,965,215)**	**($858,088)**	**($4,430,158)**	**($2,287,055)**	**($1,304,078)**	**($1,278,932)**
101-Parks Maintenance								
5-Expenses								
51-Salaries & Wages	($26,637)	($26,956)	($29,565)	($19,693)	($29,565)	($30,591)	($31,501)	($32,440)
52-Contractual Services	($7,493)	($7,475)	($9,313)	($7,138)	($9,459)	($10,401)	($10,710)	($11,029)
53-Supplies	($10,083)	($7,066)	($10,000)	($6,985)	($10,000)	($10,000)	($10,000)	($10,000)
54-Other Charges			$0		$0	$0	$0	$0
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($44,213)	($41,497)	($48,878)	($33,816)	($49,025)	($50,991)	($52,212)	($53,468)
101-Parks Maintenance Total	**($44,213)**	**($41,497)**	**($48,878)**	**($33,816)**	**($49,025)**	**($50,991)**	**($52,212)**	**($53,468)**
350-Special Facilities								
5-Expenses								
52-Contractual Services			$0		$0	$0	$0	$0
53-Supplies			$0		$0	$0	$0	$0

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total			$0		$0	$0	$0	$0
350-Special Facilities Total			**$0**		**$0**	**$0**	**$0**	**$0**
418-Human Resources								
5-Expenses								
51-Salaries & Wages	($51,418)	($50,718)	($58,364)	($36,714)	($54,060)	($56,967)	($58,676)	($60,436)
52-Contractual Services	($18,588)	($18,669)	($30,429)	($15,744)	($30,100)	($32,319)	($33,287)	($34,281)
53-Supplies			$0		$0	$0	$0	$0
54-Other Charges	($330)	$0	($5,464)	($580)	($1,000)	($1,500)	($1,500)	($1,500)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($70,336)	($69,387)	($94,257)	($53,038)	($85,161)	($90,786)	($93,463)	($96,218)
418-Human Resources Total	**($70,336)**	**($69,387)**	**($94,257)**	**($53,038)**	**($85,161)**	**($90,786)**	**($93,463)**	**($96,218)**
419-Finance								
5-Expenses								
51-Salaries & Wages	($230,202)	($229,783)	($250,252)	($149,685)	($239,407)	($254,707)	($262,292)	($270,105)
52-Contractual Services	($48,581)	($59,641)	($57,203)	($41,849)	($56,528)	($71,168)	($73,283)	($75,462)
5-Expenses Total	($278,783)	($289,424)	($307,455)	($191,534)	($295,935)	($325,875)	($335,575)	($345,567)
419-Finance Total	**($278,783)**	**($289,424)**	**($307,455)**	**($191,534)**	**($295,935)**	**($325,875)**	**($335,575)**	**($345,567)**
601-Golf Maintenance								
4-Revenues								
46-Grants & Donations			$0		$0	$0	$0	$0
47-Misc. Income	$0	$7,765	$0	$0	$0	$0	$0	$0
4-Revenues Total	$0	$7,765	$0	$0	$0	$0	$0	$0
5-Expenses								
51-Salaries & Wages	($700,334)	($639,982)	($686,325)	($427,308)	($638,125)	($690,820)	($711,000)	($731,575)
52-Contractual Services	($187,769)	($169,870)	($206,380)	($150,558)	($196,364)	($219,862)	($225,058)	($230,766)
53-Supplies	($369,756)	($390,495)	($468,919)	($368,070)	($427,919)	($490,980)	($460,016)	($460,160)
54-Other Charges	($29,747)	($19,913)	($50,000)	($46,371)	($50,000)	($50,000)	($50,000)	($50,000)
57-Capital	$0	$0	($231,000)	$0	($130,000)	($343,000)	($409,000)	($125,000)
5-Expenses Total	($1,287,606)	($1,220,259)	($1,642,624)	($992,307)	($1,442,408)	($1,794,662)	($1,855,074)	($1,597,501)

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
601-Golf Maintenance Total	**($1,287,606)**	**($1,212,494)**	**($1,642,624)**	**($992,307)**	**($1,442,408)**	**($1,794,662)**	**($1,855,074)**	**($1,597,501)**
611-Pro Shop/Golf Fees								
4-Revenues								
42-Charges for Services	$2,937,213	$3,036,706	$2,983,000	$2,508,807	$2,969,000	$3,696,000	$3,809,000	$3,919,000
44-Rentals	$646,980	$634,975	$651,000	$481,095	$633,000	$655,000	$667,000	$677,000
45-Product Sales	$201,079	$203,181	$208,000	$179,581	$213,000	$218,000	$225,000	$235,000
46-Grants & Donations			$0		$0	$0	$0	$0
47-Misc. Income	$239	$7,787	$0	$905	$600	$800	$800	$800
4-Revenues Total	$3,785,511	$3,882,649	$3,842,000	$3,170,388	$3,815,600	$4,569,800	$4,701,800	$4,831,800
5-Expenses								
51-Salaries & Wages	($620,277)	($623,852)	($723,281)	($448,142)	($626,281)	($613,114)	($631,912)	($650,659)
52-Contractual Services	($278,257)	($310,270)	($425,535)	($264,165)	($362,161)	($409,509)	($418,306)	($427,953)
53-Supplies	($164,703)	($169,710)	($196,235)	($121,593)	($184,235)	($209,611)	($213,675)	($218,926)
54-Other Charges	($13,035)	($15,243)	($40,000)	($9,748)	($20,000)	($35,000)	($35,000)	($35,000)
57-Capital	$0	$0	($100,000)	($2,150)	($40,000)	($135,000)	($750,000)	($50,000)
5-Expenses Total	($1,076,273)	($1,119,075)	($1,485,051)	($845,797)	($1,232,678)	($1,402,234)	($2,048,893)	($1,382,538)
611-Pro Shop/Golf Fees Total	**$2,709,239**	**$2,763,574**	**$2,356,949**	**$2,324,591**	**$2,582,922**	**$3,167,566**	**$2,652,907**	**$3,449,262**
612-Food and Beverage								
4-Revenues								
42-Charges for Services	$503,575	$478,029	$530,200	$344,155	$470,000	$480,000	$480,000	$480,000
44-Rentals	$1,066	$711	$2,000	$2,500	$2,000	$2,000	$2,000	$2,000
45-Product Sales	$5,577,627	$5,177,458	$6,290,000	$3,831,866	$5,198,000	$5,940,000	$5,940,000	$5,940,000
46-Grants & Donations			$0		$0	$0	$0	$0
47-Misc. Income	$17,011	$14,351	$15,000	$17,440	$22,000	$28,000	$28,000	$28,000
4-Revenues Total	$6,099,278	$5,670,549	$6,837,200	$4,195,961	$5,692,000	$6,450,000	$6,450,000	$6,450,000
5-Expenses								
51-Salaries & Wages	($2,518,021)	($2,467,348)	($2,679,112)	($1,733,199)	($2,527,612)	($2,764,179)	($2,807,970)	($2,842,775)
52-Contractual Services	($878,078)	($882,599)	($1,029,700)	($657,532)	($933,653)	($1,026,252)	($1,043,452)	($1,062,586)
53-Supplies	($1,681,831)	($1,589,025)	($1,579,631)	($1,054,182)	($1,592,663)	($1,844,983)	($1,845,148)	($1,846,073)
54-Other Charges	($78,540)	($76,633)	($110,000)	($58,029)	($92,000)	($100,000)	($100,000)	($100,000)
57-Capital	$0	$0	($476,138)	$0	$0	($542,000)	($470,000)	($69,000)

	2024 Actuals	2025 Actuals	2026 Budget	Current YTD	2026 Projections	2027 Proposed	2028 Proposed	2029 Proposed
59-Transfers Out			$0		$0	$0	$0	$0
5-Expenses Total	($5,156,469)	($5,015,605)	($5,874,581)	($3,502,942)	($5,145,928)	($6,277,413)	($6,266,570)	($5,920,434)
612-Food and Beverage Total	**$942,809**	**$654,944**	**$962,619**	**$693,019**	**$546,072**	**$172,587**	**$183,430**	**$529,566**
613-Cross Country Skiing								
4-Revenues								
42-Charges for Services	$7,559	$11,053	$20,000	$0	$15,000	$15,000	$20,000	$20,000
45-Product Sales			$0		$0	$0	$0	$0
4-Revenues Total	$7,559	$11,053	$20,000	$0	$15,000	$15,000	$20,000	$20,000
5-Expenses								
51-Salaries & Wages	($896)	$0	($5,000)	$0	($2,000)	($2,000)	($2,000)	($2,000)
52-Contractual Services	($280)	($187)	($683)	($118)	($300)	($403)	($408)	($413)
53-Supplies			($7,000)		($5,000)	($5,000)	($5,000)	($5,000)
57-Capital			$0		$0	$0	$0	$0
5-Expenses Total	($1,176)	($187)	($12,683)	($118)	($7,300)	($7,403)	($7,408)	($7,413)
613-Cross Country Skiing Total	**$6,383**	**$10,866**	**$7,318**	**($118)**	**$7,700**	**$7,597**	**$12,592**	**$12,587**
60-Golf Fund Total	**$696,954**	**$403,360**	**($2,731,545)**	**$888,710**	**($3,165,992)**	**($1,201,620)**	**($791,474)**	**$619,729**
Grand Total	**$696,954**	**$403,360**	**($2,731,545)**	**$888,710**	**($3,165,992)**	**($1,201,620)**	**($791,474)**	**$619,729**

RECONCILIATION OF GOLF FUND TOTALS TO GOLF FUND OPERATING BOTTOMLINE

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

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

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

	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	2028 Proposed Budget	2029 Proposed Budget
60-Golf Fund Total as reported on various schedules within the budget document.	**696,954**	**403,360**	**(2,731,545)**	**(1,201,620)**	**(791,474)**	**619,729**
Exclude Amortization and Depreciation	567,894	584,961	-	-	-	-
Exclude Capital Expenditures	-	-	3,542,138	2,336,000	1,889,000	444,000
Exclude Fund Balance Reserve Transfers	50,000	50,000	78,000	-	50,000	50,000
60-Golf Fund Bottomline, excluding capital and fund balance transfers	**1,314,848**	**1,038,321**	**888,593**	**1,134,380**	**1,147,526**	**1,113,729**

	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	2028 Proposed Budget	2029 Proposed Budget
10-General						
1-Operating Funds						
Beginning Fund Balance	4,073,507	4,395,392	4,482,418	4,432,971	3,698,897	3,327,619
Operating Bottom Line Before Transfers and Capital	1,520,052	1,046,761	38,303	910,526	809,721	855,325
Transfers IN/OUT						
Fund Balance Reserves Transfers	(900,000)	(330,250)	(372,850)	(1,000,000)	(700,000)	(650,000)
Capital	(242,146)	(646,695)	(620,000)	(644,600)	(481,000)	(515,900)
10 - General Total	377,906	69,816	(954,547)	(734,074)	(371,279)	(310,575)
Estimated Ending Fund Balance	4,451,413	4,465,208	3,527,871	3,698,897	3,327,619	3,017,043
20-Recreation						
Beginning Fund Balance	5,447,982	5,768,349	6,744,557	6,644,202	5,902,578	5,303,469
Operating Bottom Line Before Transfers and Capital	2,395,483	2,464,785	660,753	896,376	800,891	818,996
Transfers IN/OUT			0	0	0	0
Fund Balance Reserves Transfers	(2,021,144)	(1,500,000)	(1,630,000)	(1,600,000)	(1,400,000)	(1,330,000)
Capital			(46,000)	(38,000)	0	(33,000)
20 - Recreation Total	374,339	964,785	(1,015,247)	(741,624)	(599,109)	(544,004)
Estimated Ending Fund Balance	5,822,321	6,733,135	5,729,310	5,902,578	5,303,469	4,759,465

	2024 Actuals	2025 Actuals	2026 Budget	2027 Proposed Budget	2028 Proposed Budget	2029 Proposed Budget
22-Cosley Zoo						
Beginning Fund Balance	1,484,000	1,610,085	1,279,480	1,348,467	1,118,593	1,051,728
Operating Bottom Line Before Transfers and Capital	231,009	174,588	64,096	26,126	48,134	12,457
Transfers IN/OUT			0	0	0	0
Fund Balance Reserves Transfers	(100,000)	(505,000)	(68,900)	(256,000)	(115,000)	(92,500)
Capital			0	0	0	0
22 - Cosley Zoo Total	131,009	(330,412)	(4,804)	(229,874)	(66,866)	(80,043)
Estimated Ending Fund Balance	1,615,009	1,279,673	1,274,675	1,118,593	1,051,728	971,685
60-Golf Fund						
Estimated Beginning Cash & Investments	5,947,698	6,874,106	7,290,462	4,124,470	2,922,850	2,131,376
Operating Bottom Line Before Transfers and Capital	1,314,848	1,038,321	888,593	1,134,380	1,147,526	1,113,729
Fund Balance Reserves Transfers	(50,000)	(50,000)	(78,000)	0	(50,000)	(50,000)
Capital	(567,894)	(584,961)	(3,542,138)	(2,336,000)	(1,889,000)	(444,000)
60 - Golf Fund Total	696,954	403,360	(2,731,545)	(1,201,620)	(791,474)	619,729
Amortization less Debt Principal	229,454	12,997				
Estimated Ending Cash & Investments	**6,874,106**	**7,290,462**	**4,558,918**	**2,922,850**	**2,131,376**	**2,751,105**

2027 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	2026	2026 Projections	2027	2028	2029
Capital Dollars Available						
Capital Dollars Available at Beginning of Fiscal Year			13,475,104	11,317,981	8,519,484	5,832,090
Annual Unobligated G.O. Bond Proceeds			2,034,821	2,087,985	2,156,162	2,210,000
Grants and Donations			634,105	1,109,000	1,624,000	9,000
Cosley Foundation Donation for Quarantine Center	Donation agreement completed in 2026		25,000	-	-	-
Cosley Foundation Donation for Burrows to Branches			100,000	100,000	3,500,000	3,500,000
Play for All Foundation Donation - Musical Instruments			-	75,000	-	-
Other (ex. Tree Memorials, Cell Tower Rental, Land Cash Donations, Misc., Interest, etc.)			583,000	310,500	322,000	298,500
Recommended Fund Balance Reserve Transfer - General Fund			372,850	1,000,000	700,000	650,000
Recommended Fund Balance Reserve Transfer - Recreation Fund			1,630,000	1,600,000	1,400,000	1,330,000
Recommended Fund Balance Reserve Transfer - Cosley Zoo Fund			68,900	256,000	115,000	92,500
Recommended Fund Balance Reserve Transfer - Golf Fund			-	-	50,000	50,000
Capital Dollars Available			**18,923,780**	**17,856,466**	**18,386,646**	**13,972,090**
Major Capital Projects 2026 - 2029						
Atten Park - Streambank Restoration ($200k WPD / $800k other)	EPA Grant / Cantigny Reimbursement / Fund Balance Reserves	25,000	45,000	1,000,000	-	-
Atten Park - Irrigation Replacement	Fund Balance Reserves	-	-	-	990,000	-
Community Center Priority Projects (TBD)	Bond Proceeds / Fund Balance Reserves	4,000,000	3,800,000	250,000	3,000,000	-
Community Center - HVAC Improvements	Fund Balance Reserves	500,000	135,000	500,000	500,000	-
Cosley - Priority Projects	Zoo Operating / Fund Balance Reserves / Cosley Foundation / Bond Proceeds	200,000	-	-	-	-
Cosley - Burrows to Branches	Cosley Foundation / Fund Balance Reserves	1,000,000	100,000	100,000	3,500,000	3,500,000
Danada South Projects	50% OSLAD Grant / 50% Fund Balance Reserves	-	-	-	1,200,000	-
District Master Plan	Fund Balance Reserves	125,000	-	125,000	-	-
Field House Study	Fund Balance Reserves	100,000	21,000	-	-	-
Major Park Restroom Facility Study	Fund Balance Reserves	250,000	30,000	-	-	-
Northside - Demolition Costs	Fund Balance Reserves	50,000	-	50,000	-	-
Play for All Foundation - Musical Instruments	PFA Donations	-	-	75,000	-	-
Rice Pool - Master Plan & Engineering	Fund Balance Reserves	200,000	10,000	-	-	-
Rice Pool - Waterslide Replacement	Bond Proceeds	-	-	-	-	825,000
Seven Gables - Irrigation	Fund Balance Reserves	-	-	1,355,000	-	-
Toohey - Park Renovations & Playground	50% OSLAD Grant / 50% Fund Balance Reserves	600,000	-	600,000	600,000	-
Toohey - Park Pond Dredging	Fund Balance Reserves	40,000	-	275,000	-	-
Major Capital Projects		**7,090,000**	**4,141,000**	**4,330,000**	**9,790,000**	**4,325,000**
Available Capital Dollars after Major Capital Projects			**14,782,780**	**13,526,466**	**8,596,646**	**9,647,090**
Capital Projects 2026 - 2029						
District Wide Asphalt Replacement	Fund Balance Reserves	250,000	-	250,000	250,000	250,000
District Wide Unforeseen Capital Expenses	Fund Balance Reserves	100,000	-	100,000	100,000	100,000
District Wide Facility Master Planning	Fund Balance Reserves	25,000	-	25,000	25,000	25,000
District Wide Security Camera Upgrades	Fund Balance Reserves	50,000	25,000	30,000	30,000	30,000
District Wide Outdoor AEDs	Fund Balance Reserves	-	-	35,000	35,000	-
District Wide Fire Panel Upgrades	Fund Balance Reserves	-	-	30,000	-	-

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

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

2027 Capital Overview
Capital Projects Fund

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

2027 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	2026	2026 Projections	2027	2028	2029
Museum - Potential Reimbursement to State for Grant Dollars	Grant Proceeds	108,113	-	-	-	-
Museum - Stair Replacement - 25% WPD Contribution	Fund Balance Reserves	25,000	-	25,000	-	-
Northside - Backstop & Fence Replacement	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves	130,000	-	130,000	-	-
Northside - Baseball/Softball Infield Improvements	50% Softball/Baseball Fund Balance / 50% Fund Balance Reserves	25,000	-	-	50,000	-
Northside - Dredge Settling Basin	Fund Balance Reserves	500,000	750,000	-	-	-
Northside - Tennis Color Coat	Fund Balance Reserves	-	-	-	48,000	-
Northside - Tennis Lights	Fund Balance Reserves	260,000	238,000	-	-	-
Northside - Warming Shelter Engineering & Design	Fund Balance Reserves	25,000	-	25,000	-	-
Northside Pool - Boilers	Fund Balance Reserves	30,000	-	-	-	-
Northside Pool - Sand Blast & Paint	Fund Balance Reserves	25,000	-	-	100,000	-
Northside Pool - Turbine Replacement	Fund Balance Reserves	-	-	25,000	-	-
Northside Pool - Wood Deck Replacement	Fund Balance Reserves	75,000	-	75,000	-	-
Park Services - Roof Replacement	Fund Balance Reserves	-	-	980,000	-	-
Park Services - Windows Replacement	Fund Balance Reserves	-	-	40,000	-	-
Prairie - AC Unit (2)	Fund Balance Reserves	-	-	32,000	-	-
Prairie - Carpeting	Fund Balance Reserves	60,000	50,600	-	-	-
Prairie - Gutters	Fund Balance Reserves	-	-	15,000	-	-
Prairie - Landscaping	Fund Balance Reserves	-	-	25,000	-	-
Rice Pool - Slide Painting	Fund Balance Reserves	-	-	30,000	-	-
Rice Pool - Sand Blast & Paint	Fund Balance Reserves	55,000	-	285,000	-	-
Seven Gables - Tennis Court Replacement	Fund Balance Reserves	-	-	190,000	-	-
Seven Gables - Outdoor Fitness	Fund Balance Reserves	-	-	40,000	-	-
Scottdale - Playground Resurfacing	Bond Proceeds	-	-	-	-	72,000
Toohey - Building Envelope Repairs	Fund Balance Reserves	-	-	-	50,000	-
Playground Replacements						
Community Center- Playground Replacement	Bond Proceeds	-	-	-	-	150,000
Graf Park - Playground Replacement	Fund Balance Reserves	-	-	-	275,000	-
Hillside Tot Lot - Playground Replacement	Fund Balance Reserves	120,000	-	120,000	-	-
Prairie Path Park - Playground Replacement	Fund Balance Reserves	80,000	80,000	-	-	-
WW Stevens - Playground Replacement	Bond Proceeds	-	-	-	-	180,000
Board Approved Capital Fund Expenditures		**4,485,913**	**2,865,432**	**4,024,000**	**1,988,000**	**1,477,000**
Total Capital Fund Expenditures Including Major Capital Projects			**7,006,432**	**8,354,000**	**11,778,000**	**5,802,000**
Available Capital Dollars after Approved and Major Capital Projects			**11,917,348**	**9,502,466**	**6,608,646**	**8,170,090**
Salary and Wages **(1)**	Fund Balance Reserves		266,731	275,978	284,250	293,396
Contractual Services	Fund Balance Reserves		171,311	214,578	216,381	218,238
Supplies	Fund Balance Reserves		153,575	479,125	262,625	240,625
Legal Notices; Training; Dues & Subscriptions; etc.	Fund Balance Reserves		7,750	13,300	13,300	13,300
Staff Recommended Capital Fund Expenditures			**599,367**	**982,982**	**776,556**	**765,558**

2027 Capital Overview
Capital Projects Fund

Capital Overview	Recommended Source	2026	2026 Projections	2027	2028	2029
Available Capital Dollars after Commitments and Recommendations			11,317,981	8,519,484	5,832,090	7,404,532

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

2027 Grant and Donation Schedule
Capital Projects Fund

Project	Source	Status	CY Projection	2027 Budget	2028 Budget	2029 Budget
Build Illinois Bonds 2026 Projects	Build Illinois Bond Fund	Funds donated upon completion		300,000		
Softball / Baseball Fund Balance Projects	Athletic $5 Fee & Softball/Baseball Fund Balance	Upon completion	173,750			
Briar Patch Batting Cages	Briarcliff Baseball	Upon completion	92,905			
Danada - Electric/Water/Sanitary Projects	PFA Foundation / OSLAD Grant / Science and Spirituality Donation	Funds donated upon completion			415,000	
Danada OSLAD 2027 Projects	OSLAD Grant	50% matching grant			600,000	
Toohey OSLAD 2027 Projects	OSLAD Grant	50% matching grant			600,000	
Northside Dredging	DCEO Grant	50% matching grant	250,000			
Atten Streambank Restoration	Cantigny Reimbursement	Funds donated upon completion	-	200,000		
Atten Streambank Restoration	EPA Grant (319 Grant)	50% matching grant	-	600,000		
Cosley Zoo - Burrows to Branches	Cosley Foundation Donation	Funds donated upon completion	100,000	100,000	3,500,000	3,500,000
Wheaton Lions Terrace	Lions Club Donation	Funds donated upon completion	9,000	9,000	9,000	9,000
Graf Park Turf Replacement	Assigned Fund Balance	Upon completion	102,000			
Play for All - Five to Twelve	Play for All Foundation Donation	Funds donated upon completion		75,000		
Lincoln Marsh Signage	Friends of Lincoln Marsh	Funds donated upon completion	6,450			
Cosley Zoo Quarantine	Cosley Foundation Donation	Annual installments of $25K over 10 yrs. for total of $500K - Through 2026	25,000	-	-	-
Total Grants and Donations			**759,105**	**1,284,000**	**5,124,000**	**3,509,000**

2027
CIP Schedule
Capital Projects Fund

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

2027
CIP Schedule
Capital Projects Fund

Project Descriptions	2026	2026 Projections	2027	2028	2029
40-800-812 Central Park & Athletic Complex					
CAC ADA Ramps	260,000	-			
CAC Building Automation Controls- Engineering			50,000		
CAC Front retaining wall & railing Repairs			30,000		
CAC Park Field Improvement Engineering	-	5,000			
CAC Softball Infield Improvements (2 fields)	50,000	-	150,000		
Central Building Envelope Assessment			50,000		
Central Pickleball Court Color Coat & Crack Fill			28,000		
Central Pickleball Court Lights	150,000	162,000			
40-800-812 Central Park & Athletic Complex Total	**460,000**	**167,000**	**308,000**		
40-800-813 Cosley Zoo					
#T2608 Trailer - Zoo Horse Trailer					20,000
Cosley - Burrows to Branches	1,000,000	100,000	100,000	3,500,000	3,500,000
Cosley - Priority Projects	250,000	-	-	-	
Cosley Hale Pavillion Siding Shutters / Heating / Flooring			38,000		
Cosley Pavers (wildlife viewing area west)	-	49,250			
Cosley Utility Club Car			12,000		
40-800-813 Cosley Zoo Total	**1,250,000**	**149,250**	**150,000**	**3,500,000**	**3,520,000**
40-800-815 Graf Park					
Graf Batting Cages	80,000	80,000			
Graf Bleachers/ Grandstand	70,000	75,000			
Graf Park Irrigation					650,000
Graf Park Synthetic Turf Replacement	550,000	568,032			
Graf Park Track Replacement	180,000	180,000			
GRAF PARKPLAYGROUND EQUIP				275,000	
Graf Softball Infield Improvements (3 fields)	75,000	-	150,000		
Graf Sports Lights Main Field				550,000	
40-800-815 Graf Park Total	**955,000**	**903,032**	**150,000**	**825,000**	**650,000**
40-800-817 Herrick					
CL Herrick Playground Surfacing			80,000		
40-800-817 Herrick Total			**80,000**		
40-800-819 Hurley Gardens					

Project Descriptions	2026	2026 Projections	2027	2028	2029
Hurley Gardens Roof Replacement	27,800	-	30,000		
40-800-819 Hurley Gardens Total	**27,800**	**-**	**30,000**		
40-800-820 Kelly Park					
Edison Baseball/Sofball @ Kelly Park Infield Improvements (3 fields)	75,000	-	100,000		
40-800-820 Kelly Park Total	**75,000**	**-**	**100,000**		
40-800-826 Northside Park					
Northside Backstop & Fence Replacement	130,000	-	130,000		
Northside Boiler Replacement	30,000	-			
Northside Cabin Demo	50,000	-	50,000		
Northside Dredge Settling Basin	500,000	750,000			
Northside Pool Sand Blast & Paint	25,000	-			
Northside Pool Wood Deck Replacement	75,000	-	75,000		
Northside Tennis Color Coat				48,000	
Northside Tennis Lights	260,000	238,000			
Northside Warming Shelter - Engineering & Design	25,000	-	25,000		
NS Baseball Infield Improvements (1 field)	25,000	-		50,000	
NS Pool - Turbines			25,000		
NS Pool Sand Blast & Paint				100,000	
40-800-826 Northside Park Total	**1,120,000**	**988,000**	**305,000**	**198,000**	
40-800-835 Seven Gables					
Seven Gables Irrigation			1,355,000		
Seven Gables Outdoor Fitness			40,000		
Seven Gables Replace 3 Tennis Courts			190,000		
40-800-835 Seven Gables Total			**1,585,000**		
40-800-836 Prairie Path Park					
Prairie Path Playground Replacement	80,000	80,000			
40-800-836 Prairie Path Park Total	**80,000**	**80,000**			
40-800-839 WW Stevens					
WW Stevens Playground Equipment					180,000
40-800-839 WW Stevens Total					**180,000**
40-800-845 Scottdale Park					

Project Descriptions	2026	2026 Projections	2027	2028	2029
Scottdale Playground Surface Replacement					72,000
40-800-845 Scottdale Park Total					**72,000**
40-800-846 CC and Rice and Blanchard					
Community Center Elevator			200,000		
Community Center HVAC Improvements	500,000	135,000	500,000	500,000	
Community Center Irrigation	60,000	-	60,000		
Community Center Landscape Around Building			55,000		
Community Center Parking Lot Light Replacement	105,000	-			
COMMUNITY CENTER PLAYGROUND EQUIP					150,000
Community Center Priority Projects (TBD)	4,000,000	3,800,000	250,000	3,000,000	
Rice Pool Concessions Deck Replacement	-	-			
Rice Pool Mast. Plan Engineering	200,000	10,000			
Rice Pool Sand Blast & Paint	55,000	-	285,000		
Rice Pool Slide Painting			30,000		
Rice Pool Water Slides Replacement					825,000
40-800-846 CC and Rice and Blanchard Total	**4,920,000**	**3,945,000**	**1,380,000**	**3,500,000**	**975,000**
40-800-849 Toohey Park					
Toohey OSLAD Park Renovations	600,000	-	600,000	600,000	
TOOHEY PARK Building Envelop Repairs				50,000	
Toohey Park Pond Dredging	40,000	-	275,000		
40-800-849 Toohey Park Total	**640,000**	**-**	**875,000**	**650,000**	
40-800-850 Hillside Tot Lot					
Hillside Tot Lot Playground Equipment Replacement	120,000	-	120,000		
40-800-850 Hillside Tot Lot Total	**120,000**	**-**	**120,000**		
40-800-852 Clocktower					
Clocktower Mini Golf Carpet Replacement	30,000	-	80,000		
Clocktower Mini Golf Fence Replacement			50,000		
Clocktower Pond Liner			30,000		
40-800-852 Clocktower Total	**30,000**	**-**	**160,000**		
40-800-853 Danada					
Danada Electric Service	235,000	-		235,000	
Danada Invasive Species Clearing	80,000	60,000	80,000		

2027
CIP Schedule
Capital Projects Fund

Project Descriptions	2026	2026 Projections	2027	2028	2029
Danada Sanitary Service	130,000	-		130,000	
Danada South OSLAD Projects				1,200,000	
Danada South- Surface Replacement				60,000	
Danada Water Service	50,000	-		50,000	
40-800-853 Danada Total	**495,000**	**60,000**	**80,000**	**1,675,000**	
40-800-854 Historical Museum					
Museum Potential Reimbursement to State for Grant Dollars	108,113	-			
Museum Stair Replacement - 10% WPD Contribution	25,000	-	25,000		
40-800-854 Historical Museum Total	**133,113**	**-**	**25,000**		
40-800-856 Prairie Ave Building					
Prairie Building AC Unit			32,000		
Prairie Building Carpeting	60,000	50,600			
Prairie Building Gutters			15,000		
Prairie Building Landscape			25,000		
40-800-856 Prairie Ave Building Total	**60,000**	**50,600**	**72,000**		
40-800-857 Blanchard Building					
Blanchard Building Chapel Demolition			100,000		
40-800-857 Blanchard Building Total			**100,000**		
Grand Total	**11,575,913**	**7,006,432**	**8,354,000**	**11,778,000**	**5,802,000**

Sum of Prioritization Tool	Column Labels				
Project Descriptions	2026	2026 Projections	2027	2028	2029
10 - General					
10-101-000 Nonspecified Area					
#1010 Truck - Ford Explorer (Marketing)					28,000
#1104 Truck - Ford F450 Dump	65,000	76,359			
#1105 Truck - 2005 C2500	40,000	42,767			
#1118 Truck - Pickup	40,000	39,860			
#1119 Truck- 2005 GMC 2500 Pickup	45,000	46,585			
#1211 Tract - Toro Sand Pro					25,000
#1352 Mower - Toro 4010D					98,000
#1364 Mower - 4000D	125,000	130,241			
#1371 Mower - Toro 4000 D				86,000	
#1401 Equip - Hot Patcher - Park Blacktop Repair	22,000	-			
#1411 Equip - Seal Coat					18,000
#1414 Tract - Gator			15,600		
#1429 Equip - Vermeer Chipper					50,000
#1601 Gator				12,000	
#1602 Gator				12,000	
#1603 Gator				12,000	
#1686 Equip - Power Boss floor sweeper - PSC	50,000	-			50,000
#1709 Equip - Genie Personal Lift - PSC					13,000
#1996 Equip - Water Reel Kifco					11,000
#1997 Equip - Water Reel Kifco			16,000		
Additional attachments for ABI			20,000		
Athletic enclosed trailer			20,000		
Box grader for skid steer			40,000		
Brite Stripe ride on machine			20,000		
Bug 1 Mud Buggy					18,000
Electic mower for Cosley			50,000		
F-250 Athletics Pickup			50,000		
Golf Cart #10					13,000
Golf Cart #11					13,000
Golf Cart #12					13,000
Golf Cart #13					13,000
Golf Cart #3	13,000	-			
Golf Cart #4	19,000	-			
Golf Cart #8	13,000	-			

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

Project Descriptions	2026	2026 Projections	2027	2028	2029
20-101-225 Central Athletic Center Total			**23,000**	**-**	
20 - Recreation Total	**46,000**	**-**	**38,000**	**-**	**33,000**
60 - Golf Fund					
60-000-000 Nonspecified Area					
100 Gallon Water Heaters (x4)				60,000	
AAON Make-Up Air Unit (west 2)	150,000	150,000			
AAON Make-Up Unit (east 14)	150,000	-	250,000		
Asphalt	300,000	140,000	200,000	200,000	200,000
Driving Range - TopTracer	2,000,000	3,280,000	820,000		
Driving Range Improvement Planning /Feasibility	100,000	8,000			
Echo Robotic Mower			46,000		
Restroom Trailer (Halfway House)	35,000	-	-		
60-000-000 Nonspecified Area Total	**2,735,000**	**3,578,000**	**1,316,000**	**260,000**	**200,000**
60-601-000 Nonspecified Area					
Agrimetal 660 Roller				28,000	28,000
CUSHMAN UTILITY CART	33,000	33,000			
Dakota 440 Material Handler			49,000		
Foley 653 Accu-Master Reel Grinder					47,000
Foley 672 Accu-Pro Bedknife Grinder					22,000
John Deere 5075E Utility Tractor			66,000		
JOHN DEERE Diesel Tractor				66,000	
JOHN DEERE Gator 8251i			36,000		
JOHN DEERE Gator XUV 845	36,000	36,000			
JOHN DEERE GS Gator	15,000	-	15,000		
JOHN DEERE Pro Gator 2020A	33,000	-	36,000	36,000	
Pump (7.5hp)				20,000	
Pump (75hp)				60,000	
Replacement 2017- Toro Workman 1100				48,000	
Replacement 2018 - TORO Sidewinder 3500 Bank Mower (2)				46,000	
TORO GREENSPRO 1200			28,000	-	
TORO Sidewinder 3500 Bank Mower (1)	46,000	46,000	46,000	46,000	
Toro Turf Pro 500 - Robotic	33,000		33,000		
Toro Workman 1100	15,000	15,000			
TURFCO TOPDRESSER					28,000

Project Descriptions	2026	2026 Projections	2027	2028	2029
Vehicle Lift	20,000	-	20,000		
Wiedenmann Super 500				59,000	-
Yamaha U-Max UTILITY CART			14,000		
60-601-000 Nonspecified Area Total	**231,000**	**130,000**	**343,000**	**409,000**	**125,000**
60-611-000 Nonspecified Area					
110 Yamaha Golf Cars				700,000	
Carpet-Pro Shop	25,000	-	25,000		
Cart Path Repairs	75,000	40,000	50,000	50,000	50,000
Shelter	-	-	30,000		
Yamaha Golf Cars w/Box			30,000		
60-611-000 Nonspecified Area Total	**100,000**	**40,000**	**135,000**	**750,000**	**50,000**
60-612-000 Nonspecified Area					
Banquet Chairs	23,000	-	25,000		
Bar Dish Machine				10,000	
Bar Stools & Dinning Room Chairs	41,000	-	41,000		
Bar Top				50,000	
BEVERAGE CART	22,138				
Blodgett 4 Burner Stove w/ Standard Oven			28,000		
Blodgett 6 Burner Stove 36" W/Standard oven and Salamander				30,000	
Blodgett Convection Oven w/ French Glass Doors				30,000	
East KMU 1 Green HCC (roof and ground)			90,000		
Elevator				175,000	
Entire Custom Island (line3 B92-B103)	120,000	-	110,000		
Exterior Doors	120,000	-	50,000		
Groen Tilt Skillet 30 Gal					30,000
Patio Tables, Chairs, Umbrellas	50,000	-	50,000		
POS System (upgrade every 5 years)			100,000		
Randell Under Counter Frdge/Fish 4 Drwr w/Tabls					16,000
Replacement 2018 - BEVERAGE CART		-	23,000	-	23,000
Service Elevator				175,000	
Tables (Highboys, Restaurant, Booths) (36)	25,000	-	25,000		
Upgraded AV Equipment	75,000	-			
60-612-000 Nonspecified Area Total	**476,138**	**-**	**542,000**	**470,000**	**69,000**
60 - Golf Fund Total	**3,542,138**	**3,748,000**	**2,336,000**	**1,889,000**	**444,000**

2027
CIP Schedule
Operating Funds

Project Descriptions	2026	2026 Projections	2027	2028	2029
Grand Total	**4,258,138**	**4,130,336**	**3,018,600**	**2,370,000**	**992,900**

Sum of Prioritization Tool	Budget Yr				
Project Descriptions	2026	2026 Projections	2027	2028	2029
20-101-000 Nonspecified Area					
District-Wide Backstop Repair	20,000	-	20,000	20,000	20,000
20-101-000 Nonspecified Area Total	**20,000**	**-**	**20,000**	**20,000**	**20,000**
40-000-000 Nonspecified Area					
Annual Pond and Stream Maintenance	17,000	17,000	20,000	20,000	20,000
Appraisals as Necessary	2,500	-	2,500	2,500	2,500
Brine Salt			5,000		
Capital Notices Misc (Exec Dir or Asst provides)	1,500	1,500	1,500	1,500	1,500
Digital Plan Room maintain records	2,500	2,500	2,500	2,500	2,500
District-Wide Drinking Fountains			15,000	15,000	15,000
District-Wide Fence Repair	25,000	25,000	25,000	25,000	25,000
District-Wide Landscaping	25,000	25,000	25,000	25,000	25,000
District-Wide Picnic Tables	25,000	-	25,000	25,000	25,000
Drone for inspections			4,000		
Electrical Supplies for Upgrading Facilities	3,500	-	3,500	3,500	3,500
Engineering Fees for Permit Requirements	30,000	30,000	30,000	30,000	30,000
Grant Expenses as Needed	750	-	750	750	750
Greening Team Recycling Containers	7,500	-	7,500	7,500	7,500
IPRA Conference	2,000	-	2,000	2,000	2,000
IPRA Workshops	300	-	300	300	300
Legal Notices	2,000	2,000	2,000	2,000	2,000
Mileage Reimbursement	250	250	250	250	250
Miscellaneous attorney Fees	10,000	-	10,000	10,000	10,000
Natural Area Maintenance, Burns & Seedwork	59,700	59,700	80,000	80,000	80,000
NRPA Conference	2,000	-	2,000	2,000	2,000
Other Workshops	1,250	-	1,250	1,250	1,250
Plan and Quantity printing	750	750	750	750	750
Planning Dues	2,000	2,000	2,000	2,000	2,000
Webinars or conferences	2,000	2,000	2,000	2,000	2,000
40-000-000 Nonspecified Area Total	**222,500**	**167,700**	**269,800**	**260,800**	**260,800**
40-000-188 Sensory Playground					
Play for All -Shade Structure Replacement			15,000		

Project Descriptions	2026	2026 Projections	2027	2028	2029
40-000-188 Sensory Playground Total			**15,000**		
40-101-000 Nonspecified Area					
Athletic field surfacing materials	8,000	8,000	8,000	8,000	8,000
Bag Concrete-Sign Installation & Metal Fabrication	1,000	1,000	1,000	1,000	1,000
Ballfield maintenance	12,000	12,000	12,000	12,000	12,000
Bench Memorials	8,500	15,000	8,500	8,500	8,500
HVAC Supplies Expense	10,000	1,000	10,000	10,000	10,000
Memorial Trees	12,000	15,000	12,000	12,000	12,000
Parking lot maintenance	15,000	15,000	15,000	15,000	15,000
Plant Material District-wide, New & Replacements	25,000	-	25,000	25,000	25,000
Playground Surfacing Repairs	7,500	7,500	7,500	7,500	7,500
Road Salt for Ice Removal & Environmental Safe Melts	4,000	4,000	4,000	4,000	4,000
Screenings for Repair of Walkways, Bleacher Pads & Player Benches	1,600	1,600	1,600	1,600	1,600
Sign Replacement, District-wide	8,000	8,000	8,000	8,000	8,000
40-101-000 Nonspecified Area Total	**112,600**	**88,100**	**112,600**	**112,600**	**112,600**
40-800-811 Manchester					
Park Services Cool Ray-vac System			15,000		
Park Services Waterheaters			10,000		
Park Services Windows	25,000	-			
40-800-811 Manchester Total	**25,000**	**-**	**25,000**		
40-800-812 Central Park & Athletic Complex					
CAC Sidewalk Repairs			18,000		
Landscape Improvements Maintenance	25,000	-	25,000		
40-800-812 Central Park & Athletic Complex Total	**25,000**	**-**	**43,000**		
40-800-813 Cosley Zoo					
Cosley Coyote Pond Replacement			15,000		
Cosley Linx Climbing Structure Replacement			6,000		
Cosley Raccoon Pond Drain System Replacement			8,000		
Cosley White Barn Soffit and Facia			10,000		
Cosley Zoo Caboose Refurbishment			10,000		

Project Descriptions	2026	2026 Projections	2027	2028	2029
Cosley Zoo Electric Main Line			16,000		
Cosley Zoo Paver Replacement			10,000		
Cosley Zoo Signage			5,000		
Cosley Doors - added (1) - turtle					3,000
Cosley Zoo Landscaping Project	50,000	10,000			
40-800-813 Cosley Zoo Total	**50,000**	**10,000**	**80,000**	**-**	**3,000**
40-800-822 Lincoln Marsh					
Lincoln Marsh Signage	6,450	5,450			
LM Garage & Office Roofs	30,000	-			
Supplies - Lincoln Marsh	14,000	-	14,000	14,000	14,000
40-800-822 Lincoln Marsh Total	**50,450**	**5,450**	**14,000**	**14,000**	**14,000**
40-800-826 Northside Park					
Northside Warming Shelter Fireplace			15,000		
NS Pool - Painting Exterior of Building			15,000		
40-800-826 Northside Park Total			**30,000**		
40-800-828 Rathje					
Rathje HVAC			7,500		
40-800-828 Rathje Total			**7,500**		
40-800-838 Triangle Park					
Triangle Fence Replacement					10,000
40-800-838 Triangle Park Total					**10,000**
40-800-839 WW Stevens					
WW Stevens Fence Replacement				10,000	
WW Stevens Sidewalk Replacement				15,000	
40-800-839 WW Stevens Total				**25,000**	
40-800-846 CC and Rice and Blanchard					
Rice Pool C12 Storage Tanks	5,000	-			
Rice Pool Drinking Fountains			17,000		
Rice Pool VGB Grates			15,000		

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

PRINCIPAL PROPERTY TAX PAYERS
Current Year and Nine Years Ago

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

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

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

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

Matrix of Departments and Programs

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

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

LEGAL DEBT MARGIN

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

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

Debt Payment Schedule by Fund

Year Ended December 31,	Debt Service Fund - Principal	Debt Service Fund - Interest	Golf Fund - Principal	Golf Fund - Interest
2026	$3,560,117	$199,857		
2027	$750,000	$84,900		
2028	$780,000	$47,400		
2029	$810,000	$16,200		
	$5,900,117	$348,357	$0	$0

Labor Allocations by Fund

	Salary/Wage Splits
10-General; 000-Administration	
BENARD, MICHAEL J	70.0%
Cali, Lauren	35.0%
Catanzaro, Samantha L	45.0%
Kimbrough, Brian M	10.0%
Meade, Julia	35.0%
Medina, Iliana G	40.0%
Moscardini, Jake T	100.0%
MUTO, MARGARET L	40.0%
NOVAK, DANIEL J	30.0%
Panek, Megann L	20.0%
Prazak, Kimberly	30.0%
SICILIANO, DONNA R	50.0%
WHELAN, TRICIA K	35.0%
Yoshikawa, Max	15.0%
10-General; 101-Parks Maintenance	
Baker, BRITTANY E	50.0%
Blankenship, Michael D	25.0%
CALVILLO, MIGUEL	25.0%
Cavicchioni, David G	75.0%
Chacon, Enrique	25.0%
CLEVENGER, MICHAEL R	25.0%
DALEY, JOSEPH M	75.0%
DOROMAL, Angela	100.0%
Fair, Grant T	75.0%
FREY, JASON C	15.0%
Kimbrough, Brian M	30.0%
Krzyzewski, David A	75.0%
LEHMAN, STEPHEN J	75.0%
McCarthy, John	25.0%
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
Open2-Trim Crew Leader	95.0%
OPPENHEIM, JEREMY J	20.0%
Pickett, Ian A	25.0%
PINEDO, CHARLES M	75.0%
Shurba, Joseph C	50.0%
STANCZAK, PAUL T	75.0%
THEMEL, JOSEPH S	75.0%
VILLAFUERTE, GUSTAVO G	50.0%
Wisniewski, Julian M	85.0%
WROBEL, MATTHEW E	25.0%

Labor Allocations by Fund

	Salary/Wage Splits
ZAVALA PEREZ, ROLANDO	25.0%
ZAVALA, LINO	75.0%
ZAVALA, PONCIANO	75.0%
10-General; 418-Human Resources	
Jay, Matthew	20.0%
10-General; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Azreal L	20.0%
Hernandez, Martha	40.0%
JANIK, MARY K	30.0%
Koppang, Joanna L	20.0%
Meger, Bethany	35.0%
Simpson, Sandra D	35.0%
Tucker, Randall R	35.0%
10-General; 430-Historical Museum	
OBrien, Emily	100.0%
PODKOWA, MICHELLE L	100.0%
20-Recreation; 000-Administration	
BENARD, MICHAEL J	30.0%
BEYER, VICKIE A	100.0%
Cali, Lauren	35.0%
Catanzaro, Samantha L	55.0%
Clements, Troy A	10.0%
Conroy, Rory P	10.0%
DiSerio, Alexander M	5.0%
DITCHMAN, DEBORAH C	100.0%
HOUSTON, Darrell	10.0%
JOHNSON, TERRA J	100.0%
Lewandowski, Adam L	75.0%
Martinson, Jamie	100.0%
Meade, Julia	35.0%
Medina, Iliana G	50.0%
MUTO, MARGARET L	50.0%
NAPIER, RICHARD A	100.0%
Nelson, Cody E	65.0%
SICILIANO, DONNA R	40.0%
Tovey, Sean P	100.0%
WHELAN, TRICIA K	35.0%
Yoshikawa, Max	15.0%

Labor Allocations by Fund

	Salary/Wage Splits
20-Recreation; 101-Parks Maintenance	
Baker, BRITTANY E	40.0%
Blankenship, Michael D	75.0%
Calvillo, Francisco	100.0%
CALVILLO, MIGUEL	60.0%
Carter, John A	100.0%
Cavicchioni, David G	15.0%
Chacon, Enrique	75.0%
CLEVENGER, MICHAEL R	60.0%
DALEY, JOSEPH M	25.0%
De Stefano, James	100.0%
Fair, Grant T	25.0%
FREY, JASON C	85.0%
Gilbert, Joshua R	100.0%
Gonzalez, Paul A	100.0%
Krzyzewski, David A	25.0%
LEHMAN, STEPHEN J	25.0%
McCarthy, John	75.0%
MORROW, JOHN B	20.0%
NOVAK, NICHOLAS J	40.0%
Open2-Trim Crew Leader	5.0%
OPPENHEIM, JEREMY J	80.0%
Pickett, Ian A	60.0%
PINEDO, CHARLES M	25.0%
Shurba, Joseph C	50.0%
STANCZAK, PAUL T	25.0%
THEMEL, JOSEPH S	15.0%
VILLAFUERTE, GUSTAVO G	50.0%
WAGNER, MARK A	100.0%
Wisniewski, Julian M	15.0%
WROBEL, MATTHEW E	75.0%
ZAVALA PEREZ, ROLANDO	75.0%
ZAVALA, LINO	25.0%
ZAVALA, PONCIANO	25.0%
20-Recreation; 220-Recreation Programs	
Clements, Troy A	50.0%
Conroy, Rory P	90.0%
HOUSTON, Darrell	40.0%
Nelson, Cody E	35.0%
Nielsen, Kelly	100.0%

Labor Allocations by Fund

	Salary/Wage Splits
20-Recreation; 221-Athletics	
Clements, Troy A	40.0%
HOUSTON, Darrell	50.0%
20-Recreation; 222-Pools	
DiSerio, Alexander M	20.0%
Lewandowski, Adam L	10.0%
Panek, Megann L	20.0%
Yoshikawa, Max	70.0%
20-Recreation; 224-Recreation Facilities	
Aviles, Graciela	100.0%
Narrajos, Rebecca L	100.0%
20-Recreation; 350-Special Facilities	
DiSerio, Alexander M	75.0%
Lewandowski, Adam L	15.0%
Panek, Megann L	20.0%
20-Recreation; 418-Human Resources	
Jay, Matthew	30.0%
20-Recreation; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Azreal L	30.0%
Hernandez, Martha	35.0%
JANIK, MARY K	35.0%
Koppang, Joanna L	40.0%
Meger, Bethany	30.0%
Simpson, Sandra D	30.0%
Tucker, Randall R	30.0%
22-Cosley Zoo; 000-Administration	
SICILIANO, DONNA R	10.0%
22-Cosley Zoo; 101-Parks Maintenance	
Baker, BRITTANY E	10.0%
CALVILLO, MIGUEL	5.0%
Cavicchioni, David G	5.0%
CLEVENGER, MICHAEL R	5.0%
Kimbrough, Brian M	10.0%
NOVAK, NICHOLAS J	5.0%
Pickett, Ian A	10.0%
THEMEL, JOSEPH S	5.0%

Labor Allocations by Fund

	Salary/Wage Splits
22-Cosley Zoo; 350-Special Facilities	
Cali, Lauren	15.0%
Meade, Julia	15.0%
WHELAN, TRICIA K	15.0%
22-Cosley Zoo; 418-Human Resources	
Jay, Matthew	5.0%
22-Cosley Zoo; 419-Finance	
Griffith, Debra	5.0%
Hernandez, Azreal L	5.0%
Hernandez, Martha	5.0%
JANIK, MARY K	5.0%
Koppang, Joanna L	5.0%
Meger, Bethany	10.0%
Simpson, Sandra D	10.0%
Tucker, Randall R	10.0%
22-Cosley Zoo; 501-Cosley Zoo	
Argentum, Theodore	100.0%
Bockheim, Gregory E	100.0%
Christophe, HEATHER L	100.0%
Claassen, Jennifer A	25.0%
Davia, Peter	100.0%
Mangiaracina, Brian P	100.0%
Musselman, Angie L	100.0%
Rensch, Amanda	100.0%
ROMEJKO, TAMRA A	100.0%
Tulicki, Sarah R	100.0%
40-Capital Projects; 101-Parks Maintenance	
CALVILLO, MIGUEL	5.0%
CLEVENGER, MICHAEL R	5.0%
HINCHEE, STEVEN M	100.0%
Kimbrough, Brian M	10.0%
MORROW, JOHN B	60.0%
NOVAK, NICHOLAS J	10.0%
60-Golf Fund; 000-Administration	
Cali, Lauren	15.0%
Meade, Julia	15.0%

Labor Allocations by Fund

	Salary/Wage Splits
Panek, Megann L	40.0%
Prazak, Kimberly	70.0%
WHELAN, TRICIA K	15.0%
60-Golf Fund; 101-Parks Maintenance	
CALVILLO, MIGUEL	5.0%
Cavicchioni, David G	5.0%
CLEVENGER, MICHAEL R	5.0%
NOVAK, NICHOLAS J	5.0%
Pickett, Ian A	5.0%
THEMEL, JOSEPH S	5.0%
60-Golf Fund; 418-Human Resources	
Jay, Matthew	45.0%
60-Golf Fund; 419-Finance	
Griffith, Debra	28.0%
Hernandez, Azreal L	45.0%
Hernandez, Martha	20.0%
JANIK, MARY K	30.0%
Koppang, Joanna L	35.0%
Meger, Bethany	25.0%
Simpson, Sandra D	25.0%
Tucker, Randall R	25.0%
60-Golf Fund; 601-Golf Maintenance	
JOHNSON, TIMOTHY A	100.0%
Kahlstorf, Jason P	100.0%
KIRTLAND, JUSTIN S	100.0%
Laczynski, Darrel A	100.0%
Thornton, Michael P	100.0%
60-Golf Fund; 611-Pro Shop/Golf Fees	
Burress, Keaton	100.0%
DALCERRO, NEIL J	33.0%
Day, Tom T	33.0%
Nations, Matthew J	100.0%
Ogata, Andrew C	100.0%
60-Golf Fund; 612-Food and Beverage	
Bates, Nathan	100.0%
COYOMANI, GABRIEL	100.0%

Labor Allocations by Fund

	Salary/Wage Splits
Day, Tom T	67.0%
DeBlecourt, Emily	100.0%
Detterbeck, Aimee	100.0%
GARCIA, SERGIO	100.0%
Gieseler, Olivia	100.0%
Heine, Matthew R	100.0%
Klipp, Joseph M	100.0%
Moran, Joshua	100.0%
OMalley, Samantha C	100.0%
Open1-Sous Chef	100.0%
ORTIZ, JAVIER	100.0%
Schmidt, James	100.0%
VAZQUEZ, LUCERO T	100.0%
Zanoni, Christopher M	100.0%
90-Cosley Foundation; 000-Administration	
Ackerman, Jennifer	50.0%
Claassen, Jennifer A	75.0%
Griffith, Debra	11.0%
Medina, Iliana G	10.0%
MUTO, MARGARET L	10.0%
92-DuPage County Historical Museu; 000-Administration	
Ackerman, Jennifer	50.0%

Labor Allocations by Employee

	Salary/Wage Splits
Ackerman, Jennifer	
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	50.0%
92-DuPage County Historical Museu; 000-Administration; H00-Administrative	50.0%
Argentum, Theodore	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Aviles, Graciela	
20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
Baker, BRITTANY E	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 231-Northside Pool	40.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
Bates, Nathan	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
BENARD, MICHAEL J	
10-General; 000-Administration; 000-Nonspecified Area	70.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	30.0%
BEYER, VICKIE A	
20-Recreation; 000-Administration; 200-Recreation Dept. Area	100.0%
Blankenship, Michael D	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
Bockheim, Gregory E	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Burress, Keaton	
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	100.0%
Cali, Lauren	
10-General; 000-Administration; 415-Marketing	35.0%
20-Recreation; 000-Administration; 415-Marketing	35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing	15.0%
60-Golf Fund; 000-Administration; 415-Marketing	15.0%
Calvillo, Francisco	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
CALVILLO, MIGUEL	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%

Labor Allocations by Employee

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

Labor Allocations by Employee

	Salary/Wage Splits
DALCERRO, NEIL J	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	33.0%
60-Golf Fund; 612-Food and Beverage; 901-Banquet	33.0%
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	34.0%
DALEY, JOSEPH M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
Davia, Peter	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Day, Tom T	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	33.0%
60-Golf Fund; 612-Food and Beverage; 901-Banquet	33.0%
60-Golf Fund; 612-Food and Beverage; 902-Restaurant	34.0%
De Stefano, James	
20-Recreation; 101-Parks Maintenance; 220-Community Center	100.0%
DeBlecourt, Emily	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Detterbeck, Aimee	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
DiSerio, Alexander M	
20-Recreation; 222-Pools; 231-Northside Pool	10.0%
20-Recreation; 222-Pools; 232-Rice Pool	10.0%
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Center	75.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	5.0%
DITCHMAN, DEBORAH C	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
DOROMAL, Angela	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
Fair, Grant T	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
FREY, JASON C	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	70.0%

	Salary/Wage Splits
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Gieseler, Olivia	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Gilbert, Joshua R	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	15.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	35.0%
Gonzalez, Paul A	
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 220-Community Center	15.0%
20-Recreation; 101-Parks Maintenance; 231-Northside Pool	35.0%
Griffith, Debra	
10-General; 419-Finance; 000-Nonspecified Area	28.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	28.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	28.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	11.0%
Heine, Matthew R	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Hernandez, Azreal L	
10-General; 419-Finance; 000-Nonspecified Area	20.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	45.0%
Hernandez, Martha	
10-General; 419-Finance; 000-Nonspecified Area	40.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	35.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	20.0%
HINCHEE, STEVEN M	
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	100.0%
HOUSTON, Darrell	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	30.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	10.0%
20-Recreation; 221-Athletics; 221-Wheaton Youth Cheerleading	25.0%
20-Recreation; 221-Athletics; 222-Wheaton Youth Football	25.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	10.0%
JANIK, MARY K	

	Salary/Wage Splits
20-Recreation; 419-Finance; 000-Nonspecified Area	35.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	30.0%
Jay, Matthew	
10-General; 418-Human Resources; 000-Nonspecified Area	20.0%
20-Recreation; 418-Human Resources; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 418-Human Resources; 000-Nonspecified Area	5.0%
60-Golf Fund; 418-Human Resources; 000-Nonspecified Area	45.0%
JOHNSON, TERRA J	
20-Recreation; 000-Administration; 112-Lincoln Marsh	100.0%
JOHNSON, TIMOTHY A	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Kahlstorf, Jason P	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Kimbrough, Brian M	
10-General; 000-Administration; 000-Nonspecified Area	10.0%
10-General; 101-Parks Maintenance; 000-Nonspecified Area	30.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
KIRTLAND, JUSTIN S	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Klipp, Joseph M	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Koppang, Joanna L	
10-General; 419-Finance; 000-Nonspecified Area	20.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	5.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	35.0%
Krzyzewski, David A	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
Laczynski, Darrel A	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
LEHMAN, STEPHEN J	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%

Labor Allocations by Employee

	Salary/Wage Splits
Lewandowski, Adam L	
20-Recreation; 222-Pools; 231-Northside Pool	5.0%
20-Recreation; 222-Pools; 232-Rice Pool	5.0%
20-Recreation; 350-Special Facilities; 302-Parks Plus Fitness Center	15.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	75.0%
Mangiaracina, Brian P	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Martinson, Jamie	
20-Recreation; 000-Administration; 200-Recreation Dept. Area	100.0%
McCarthy, John	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
Meade, Julia	
10-General; 000-Administration; 415-Marketing	35.0%
20-Recreation; 000-Administration; 415-Marketing	35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing	15.0%
60-Golf Fund; 000-Administration; 415-Marketing	15.0%
Medina, Iliana G	
10-General; 000-Administration; 415-Marketing	40.0%
20-Recreation; 000-Administration; 415-Marketing	50.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	10.0%
Meger, Bethany	
10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%
Moran, Joshua	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
MORROW, JOHN B	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
Moscardini, Jake T	
10-General; 000-Administration; 415-Marketing	100.0%
Musselman, Angie L	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
MUTO, MARGARET L	

	Salary/Wage Splits
10-General; 000-Administration; 415-Marketing	40.0%
20-Recreation; 000-Administration; 415-Marketing	50.0%
90-Cosley Foundation; 000-Administration; F00-Cosley Foundation-General	10.0%
NAPIER, RICHARD A	
20-Recreation; 000-Administration; 000-Nonspecified Area	100.0%
Narrajos, Rebecca L	
20-Recreation; 224-Recreation Facilities; 220-Community Center	100.0%
Nations, Matthew J	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	50.0%
Nelson, Cody E	
20-Recreation; 220-Recreation Programs; 203-Athletic Programs	10.0%
20-Recreation; 220-Recreation Programs; 204-Leagues	25.0%
20-Recreation; 000-Administration; 205-Athletics Dept. Area	65.0%
Nielsen, Kelly	
20-Recreation; 220-Recreation Programs; 207-Camps and Preschool	100.0%
NOVAK, DANIEL J	
10-General; 000-Administration; 000-Nonspecified Area	30.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area	70.0%
NOVAK, NICHOLAS J	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	40.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
40-Capital Projects; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
OBrien, Emily	
10-General; 430-Historical Museum; 000-Nonspecified Area	100.0%
Ogata, Andrew C	
60-Golf Fund; 611-Pro Shop/Golf Fees; 911-Pro Shop	50.0%
60-Golf Fund; 611-Pro Shop/Golf Fees; 912-Golf Course	50.0%
OMalley, Samantha C	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Open1-Sous Chef	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Open2-Trim Crew Leader	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	95.0%
20-Recreation; 101-Parks Maintenance; 232-Rice Pool	5.0%

Labor Allocations by Employee

	Salary/Wage Splits
OPPENHEIM, JEREMY J	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	20.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	80.0%
ORTIZ, JAVIER	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Panek, Megann L	
10-General; 000-Administration; 415-Marketing	20.0%
20-Recreation; 222-Pools; 415-Marketing	20.0%
20-Recreation; 350-Special Facilities; 415-Marketing	20.0%
60-Golf Fund; 000-Administration; 415-Marketing	40.0%
Pickett, Ian A	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	60.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	10.0%
PINEDO, CHARLES M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
PODKOWA, MICHELLE L	
10-General; 430-Historical Museum; 000-Nonspecified Area	100.0%
Prazak, Kimberly	
10-General; 000-Administration; 000-Nonspecified Area	30.0%
60-Golf Fund; 000-Administration; 000-Nonspecified Area	70.0%
Rensch, Amanda	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
ROMEJKO, TAMRA A	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
Schmidt, James	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
Shingler, Chad	
20-Recreation; 220-Recreation Programs; 202-Performing Arts	50.0%
20-Recreation; 220-Recreation Programs; 208-General Interests	50.0%
Shurba, Joseph C	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%

Labor Allocations by Employee

	Salary/Wage Splits
SICILIANO, DONNA R	
10-General; 000-Administration; 000-Nonspecified Area	50.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	40.0%
22-Cosley Zoo; 000-Administration; 000-Nonspecified Area	10.0%
Simpson, Sandra D	
10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%
STANCZAK, PAUL T	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
THEMEL, JOSEPH S	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
22-Cosley Zoo; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
60-Golf Fund; 101-Parks Maintenance; 000-Nonspecified Area	5.0%
Thornton, Michael P	
60-Golf Fund; 601-Golf Maintenance; 000-Nonspecified Area	100.0%
Tovey, Sean P	
20-Recreation; 000-Administration; 304-Mary Lubko Center	100.0%
Tucker, Randall R	
10-General; 419-Finance; 000-Nonspecified Area	35.0%
20-Recreation; 419-Finance; 000-Nonspecified Area	30.0%
22-Cosley Zoo; 419-Finance; 000-Nonspecified Area	10.0%
60-Golf Fund; 419-Finance; 000-Nonspecified Area	25.0%
Tulicki, Sarah R	
22-Cosley Zoo; 501-Cosley Zoo; 000-Nonspecified Area	100.0%
VAZQUEZ, LUCERO T	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
VILLAFUERTE, GUSTAVO G	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	50.0%
WAGNER, MARK A	

	Salary/Wage Splits
20-Recreation; 101-Parks Maintenance; 220-Community Center	90.0%
WHELAN, TRICIA K	
10-General; 000-Administration; 415-Marketing	35.0%
20-Recreation; 000-Administration; 415-Marketing	35.0%
22-Cosley Zoo; 350-Special Facilities; 415-Marketing	15.0%
60-Golf Fund; 000-Administration; 415-Marketing	15.0%
Wisniewski, Julian M	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	85.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	15.0%
WROBEL, MATTHEW E	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
Yoshikawa, Max	
10-General; 000-Administration; 000-Nonspecified Area	15.0%
20-Recreation; 000-Administration; 000-Nonspecified Area	15.0%
20-Recreation; 222-Pools; 231-Northside Pool	20.0%
20-Recreation; 222-Pools; 232-Rice Pool	50.0%
Zanoni, Christopher M	
60-Golf Fund; 612-Food and Beverage; 000-Nonspecified Area	100.0%
ZAVALA PEREZ, ROLANDO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
ZAVALA, LINO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%
ZAVALA, PONCIANO	
10-General; 101-Parks Maintenance; 000-Nonspecified Area	75.0%
20-Recreation; 101-Parks Maintenance; 000-Nonspecified Area	25.0%

Pay Raise Comparisons-Full Time Employees

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

	Current Annualized Gross Pay	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
10-General				
000-Administration	$617,848	$639,473	$642,562	$645,651
101-Parks Maintenance	$1,020,495	$1,056,212	$1,061,315	$1,066,417
418-Human Resources	$23,816	$24,650	$24,769	$24,888
419-Finance	$244,801	$253,369	$254,593	$255,817
430-Historical Museum	$129,170	$133,690	$134,336	$134,982
10-General Total	**$2,036,130**	**$2,107,395**	**$2,117,575**	**$2,127,756**
20-Recreation				
000-Administration	$1,086,404	$1,124,428	$1,129,860	$1,135,292
101-Parks Maintenance	$1,141,979	$1,181,948	$1,187,658	$1,193,368
220-Recreation Programs	$271,887	$281,403	$282,762	$284,122
221-Athletics	$60,574	$62,694	$62,996	$63,299
222-Pools	$94,870	$98,191	$98,665	$99,139
224-Recreation Facilities	$119,724	$123,915	$124,513	$125,112
350-Special Facilities	$93,584	$96,860	$97,327	$97,795
418-Human Resources	$35,725	$36,975	$37,154	$37,332
419-Finance	$246,927	$255,569	$256,804	$258,038
20-Recreation Total	**$3,151,673**	**$3,261,981**	**$3,277,740**	**$3,293,498**
22-Cosley Zoo				
000-Administration	$11,333	$11,730	$11,786	$11,843
101-Parks Maintenance	$54,744	$56,661	$56,934	$57,208
350-Special Facilities	$34,783	$36,001	$36,175	$36,349
418-Human Resources	$5,954	$6,162	$6,192	$6,222
419-Finance	$57,872	$59,897	$60,187	$60,476
501-Cosley Zoo	$636,984	$659,278	$662,463	$665,648
22-Cosley Zoo Total	**$801,671**	**$829,729**	**$833,738**	**$837,746**
40-Capital Projects				
101-Parks Maintenance	$203,937	$211,075	$212,094	$213,114
40-Capital Projects Total	**$203,937**	**$211,075**	**$212,094**	**$213,114**

Pay Raise Comparisons-Full Time Employees

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

	Current Annualized Gross Pay	Sum of Increase w/ Choice 1	Sum of Increase w/ Choice 2	Sum of Increase w/ Choice 3
60-Golf Fund				
000-Administration	$241,032	$249,469	$250,674	$251,879
101-Parks Maintenance	$28,744	$29,750	$29,894	$30,037
418-Human Resources	$53,587	$55,462	$55,730	$55,998
419-Finance	$210,313	$217,674	$218,726	$219,777
601-Golf Maintenance	$416,117	$430,681	$432,762	$434,843
611-Pro Shop/Golf Fees	$298,288	$308,728	$310,220	$311,711
612-Food and Beverage	$1,072,120	$1,109,644	$1,115,005	$1,120,365
60-Golf Fund Total	**$2,320,202**	**$2,401,409**	**$2,413,010**	**$2,424,611**
90-Cosley Foundation				
000-Administration	$126,435	$130,860	$131,492	$132,124
90-Cosley Foundation Total	**$126,435**	**$130,860**	**$131,492**	**$132,124**
92-DuPage County Historical Museu				
000-Administration	$39,428	$40,808	$41,005	$41,202
92-DuPage County Historical Museu Total	**$39,428**	**$40,808**	**$41,005**	**$41,202**
Grand Total	**$8,679,476**	**$8,983,257**	**$9,026,655**	**$9,070,052**
Amount over base year		**$303,782**	**$347,179**	**$390,576**

1%	**$86,795**
2%	**$173,590**
3%	**$260,384**
4%	**$347,179**
4.5%	**$390,576**
5%	**$433,974**
5.5%	**$477,371**
6%	**$520,769**
6.5%	**$564,166**
7%	**$607,563**
8%	**$694,358**

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

Ten Year History of Actual Pay Raises

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

Proposed increase for 2027

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

– A –

Abatement: A complete or partial cancellation of a property tax levy.
Accrual Accounting: A basis of accounting in which revenues and expenditures are recorded when they are earned or incurred, rather than when cash is actually received or spent.
Actuarial Evaluation: A method of determining the amount of money that needs to be set aside each year to pay for post-employment benefits of current employees. Assumptions are made regarding factors such as future wage adjustments, interest earnings, and age and tenure of employees in the plan. The plan could be for pension benefits or other postemployment benefits.
Appropriation: An authorization for a specific time period granted by a legislative body to make expenditures and to incur obligations for specific purposes.
Assessed Valuation: A valuation set upon real estate as a basis for levying taxes.

– B –

Balanced Budget: An annual financial plan in which the planned expenditures do not exceed the funding sources, which include both revenues and beginning unrestricted fund balance.
Bond: A written promise to pay a sum of money (called face value or principal) on a specified date in the future at a specified interest rate. These are most frequently sold to finance construction of large capital projects, such as buildings, streets, and bridges.
Budget: A one-year financial plan with estimates of revenues and expenditures for the year. It sets the legal spending limits and is the primary means of controlling expenditures and service levels.
Budget Calendar: The schedule of key dates or milestones that the District follows in the preparation, adoption and administration of the budget.
Budgetary Control: The level at which management must seek government body approval to amend the budget once it has been approved.

– C –

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

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

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

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

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

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

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

Corporate Personal Property Replacement Tax: Law enacted in 1979 to replace the corporate personal property tax. It consists of a State income tax on corporations, trusts, partnerships and a tax on the invested capital of public utilities. The tax is collected by the Illinois Department of Revenue and distributed to over 6,000 local governments based on each government's share of Corporate Personal Property tax collections in a base year (1976 in Cook County or 1977 in Downstate Counties).

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

– D –

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

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

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

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

– E –

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

Equalization: The application of a uniform percentage increase or decrease to assessed values of various areas or classes of property to bring assessment levels, on average, to a uniform level of market value.

Equalization Factor (multiplier): The factor that must be applied to local assessments to bring about the percentage increase or decrease that will result in an equalized assessed valuation equal to one-third of the market value of the taxable property in a jurisdiction.

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

Exemption: The removal of property from the tax base. An exemption may be partial, as a homestead exemption, or complete as, for example, a church building used exclusively for religious purposes. Park District properties are tax-exempt.

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

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

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

– F –

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

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

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

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

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

– G –

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

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

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

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

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

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

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

Grant: A contribution by a government or other organization to support a particular function. Typically, these contributions are made to the District from the state or federal government or from private foundations.

– H –

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

– I –

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

IDOT (Illinois Department of Transportation): A department of state government responsible for planning, constructing and maintaining Illinois' transportation network, including highways and bridges, airports, public transit, rail freight and rail passenger systems.
Illinois Municipal Retirement Fund (IMRF): A multiple employer public employee retirement system that acts as a common investment and administrative agent for units of local government and school districts in Illinois.
IPRA: Illinois Park and Recreation Association.
Infrastructure: The basic installations and facilities on which the continuance and growth of a community depend, such as roads, utility lines, bridges, etc.
Internal Service Funds: Funds used to account for the financing of goods or services provided by one department to another on a cost reimbursement basis.

– L –

Levy: The amount of money a taxing body certifies to be raised from the property tax.
Liabilities: Debts or other legal obligations arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.
Long Term Debt: Debt with a maturity of more than one year from the original date of issuance.

– M –

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

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

– N –

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

– O –

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

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

– P –

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

Prior Year's EAV: Equalized Assessed Valuation for the year prior to the year of the levy.
Program: An instructional or functional activity.
Property Tax Revenue: Revenue from a tax levied on the equalized assessed value of real property.
Proprietary Fund Types: Funds used to account for activities that are similar to those in the private sector (i.e. enterprise and internal service funds). All assets, liabilities, equities, revenues, expenses and transfers relating to the government's business and quasi-business activities are accounted for through proprietary funds.
Public Act 87-17: The Property Tax Extension Limitation Law that imposed tax caps in Illinois counties, non-home rule municipalities, and special districts including park and school districts.
Public Hearing: The portions of open meetings held to present evidence and provide information on both sides of an issue.

– R –

Revenues: Funds that a government receives as income. These receipts may include tax payments, fees from services, fines, grants, and interest income.
Reserved Fund Balance: The portion of the fund balance not available for general appropriation or is legally segregated for a special future use.

– S –

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

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

– T –

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

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

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

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

Tax Rate Limit: The maximum tax rate that a county clerk can extend for a particular levy. Not all tax levies have a tax rate limit. Some levies are unlimited as to rate.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed for the common benefit. (The term does not include charges for services rendered only to those paying such charges, for example membership charges.)

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

ORDINANCE 2026-08

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

AN ORDINANCE ADOPTING A COMBINED BUDGET AND APPROPRIATING SUCH SUMS OF MONEY AS MAY BE DEEMED NECESSARY TO DEFRAY ALL NECESSARY EXPENSES AND . LIABILITIES OF THE WHEATON PARK DISTRICT, DUPAGE COUNTY, ILLINOIS FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027 AND ENDING DECEMBER 31, 2027 AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SUCH APPROPRIATIONS ARE MADE, AND THE AMOUNT APPROPRIATED FOR EACH OBJECT AND PURPOSE.

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

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

(a)	That the estimated cash on hand at the beginning of the fiscal year is:	$32,868,534
(b)	That the cash expected to be received during the fiscal year from all sources is:	$46,403,744
(c)	That the estimated expenditures contemplated for the fiscal year are:	$52,337,762
(d)	That the estimated cash expected to be on hand at the end of the fiscal year is:	$26,934,517
(e)	That the estimated amount of taxes to be received by the Wheaton Park District during the fiscal year is:	$18,231,528

Article II: The following sums of money in the "Budget" Column in the amount of $57,366,647 is the budget for the fiscal year beginning January 1, 2027 and ending December 31, 2027.

The sums of money in the "Appropriation" Column in the amount of $68,839,976 or as much thereof as may be authorized by law be and the same are hereby appropriated for the corporate purposes of the Wheaton Park District, as therein after specified for the fiscal year beginning January 1, 2027 and ending December 31, 2027.

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

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

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

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

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

Passed by the Board of Park Commissioners of the Wheaton Park District, DuPage County Illinois, on the _____ day of _____, 2026 A.D.

"Ayes"

_____

_____

_____

_____

_____

_____

_____

"Nays"

_____

_____

_____

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

_____
President of the Board of Park Commissioners of the Wheaton Park District
Ordinance # 2026-08

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

	Budget	Appropriations
GENERAL FUND Expenses incurred for the general administration and maintenance of the District	7,076,471	8,491,765
RECREATION FUND Expenses incurred for the planning, establishing and maintaining of recreational opportunities for the public	16,027,982	19,233,578
SPECIAL RECREATION FUND Expenses incurred in the provision of recreational programming for our special needs population	846,000	1,015,200
MUSEUM FUND Expenses incurred in the administration and operation of Cosley Zoo which includes exhibits, displays and educational opportunities related to Illinois farm history and wildlife historically native to northeastern Illinois	2,494,045	2,992,854
INSURANCE LIABILITY FUND Expenses incurred to provide business insurance for the District	967,103	1,160,524
AUDIT FUND Expenses incurred to satisfy the requirement to have an annual audit of the accounts of the District	40,600	48,720
FICA FUND Expenses incurred to pay the employer portion of Federal Insurance Contributions Act retirement obligations	845,784	1,014,941
IMRF FUND Expenses incurred to pay the employer portion of Illinois Municipal Retirement Fund retirement obligations	677,298	812,758
DEBT SERVICE FUND Expenses incurred to satisfy the debt service obligations of the District	3,072,608	3,687,130
HEALTH FUND Expenses incurred to provided health insurance benefits for District employees	2,776,969	3,332,363

CAPITAL PROJECTS FUND	**Budget**	**Appropriations**
Expenses incurred to construct, maintain or replace capital assets of the District	9,379,432	11,255,318
GOLF FUND		
Expenses incurred for the administration and operation of the Arrowhead facility	12,436,420	14,923,704
INFORMATION TECHNOLOGY FUND		
Expenses incurred to provide computer equipment, software and telecommunications equipment for the District	725,934	871,121

ARTICLE III: SUMMARY OF BUDGETED AND APPROPRIATED FUNDS

General Fund	7,076,471	8,491,765
Recreation Fund	16,027,982	19,233,578
Special Recreation Fund	846,000	1,015,200
Museum Fund	2,494,045	2,992,854
Insurance Fund	967,103	1,160,524
Audit Fund	40,600	48,720
FICA Fund	845,784	1,014,941
IMRF Fund	677,298	812,758
Long Term Debt Fund	3,072,608	3,687,130
Health Insurance Fund	2,776,969	3,332,363
Capital Projects Fund	9,379,432	11,255,318
Golf Fund	12,436,420	14,923,704
Information Technology	725,934	871,121
Total Budgeted and Appropriated Expenses, *including Interfund transfers*	57,366,647	68,839,976
Less: Interfund Transfers	(5,028,885)	(6,034,662)
Net Expenses, excluding Interfund Transfers	52,337,762	62,805,314

STATE OF ILLINOIS)
)
COUNTY OF DU PAGE)

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

I, HEREBY CERTIFY that the foregoing instrument is a true and correct copy of an ordinance entitled: 'An Ordinance Making a Combined Annual Budget and Appropriation of Funds for the Wheaton Park District for the Fiscal Year Beginning January 1, 2027 and Ending December 31, 2027, adopted at a meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 5:00 p.m. on the ____ of December, 2026.

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

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois, on the _____ day of _____, 2026.

(SEAL)

_____
Secretary, Wheaton Park District

CERTIFICATION OF ESTIMATE OF

REVENUES FOR FISCAL YEAR 2027

I, Sandra D. Simpson, do hereby certify that I am the duly qualified and appointed Treasurer and chief fiscal officer of the Wheaton Park District and as such official I do further certify that the estimated revenues by source, to be received by the Wheaton Park District, DuPage County, Illinois, in the fiscal year 2027 are those estimated revenues as set forth in the attached combined Annual Budget And Appropriation Ordinance of the Wheaton Park District, DuPage County, Illinois, for the fiscal year beginning January 1, 2027 and ending December 31, 2027 as adopted by the Board of Park Commissioners at its properly convened meeting held on the _____ day of _____, 2026 all as appears from the official records of said park district.

IN WITNESS WHEREOF, I have hereunto affixed my official signature and the corporate seal of said Wheaton Park District, at Wheaton, Illinois on this _____ day of _____, 2026.

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

CERTIFICATION OF ESTIMATE OF

REVENUES FOR FISCAL YEAR 2027

I, Sandra D. Simpson, do hereby certify that I am the duly qualified and appointed Treasurer of the Wheaton Park District and the chief fiscal officer of said park district; as such officer I do further certify that the revenues, by source, anticipated to be received by said park district in the fiscal year beginning January 1, 2027 and ending on December 31, 2027 are estimated to be as follows:

SOURCE	AMOUNT
Taxes	$18,231,528
Interest on Investments	$897,050
Charges for Services	$17,844,923
Rental Revenues	$951,361
Product Sales	$6,475,390
Grants and Donations	$1,674,603
Bond Proceeds	$0
Miscellaneous	$328,889
Beginning Cash Balance	$32,868,534

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

Treasurer and Chief Fiscal Officer,
Wheaton Park District

(SEAL)

Wheaton Park District
ORDINANCE 2026-09

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

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

SECTION 1

That the sum of Eighteen Million One Hundred Ninety-Six Thousand Two Hundred Thirteen ($18,196,213) or so much as may be authorized by law, is hereby assessed and levied for the anticipated objects and purposes hereinafter specified against all taxable property within the Wheaton Park District at full, fair cash value as the same is assessed and equalized for State and County purposes.

SECTION 2

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

GENERAL CORPORATE FUND

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

	Amount to be Raised by Taxation
Salaries & Wages	$2,129,658
Contractual Services	$1,396,164
Supplies	$467,815
Other Charges	$180,623
Capital Items	$495,359
Transfers Out	$768,476
TOTAL	5,438,095

RECREATION FUND

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

	Amount to be Raised by Taxation
Salaries & Wages	$2,214,815
Contractual Services	$1,923,267
Supplies	$598,035
Other Charges	$103,908
Capital Items	$12,781
Transfers Out	$538,155
TOTAL	5,390,962

IMRF FUND

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

	Amount to be Raised by Taxation
IMRF Expenditures	524,696
TOTAL	524,696

FICA FUND

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

	Amount to be Raised by Taxation
FICA Expenditures	680,994
TOTAL	680,994

LIABILITY FUND

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

	Amount to be Raised by Taxation
Insurance expenditures	978,995
TOTAL	978,995

AUDIT FUND

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

	Amount to be Raised by Taxation
Auditing Expenses	18,333
TOTAL	18,333

SPECIAL RECREATION ASSOCIATION FUND

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

	Amount to be Raised by Taxation
Joint Recreation Programs for People with Disabilities	800,000
TOTAL	800,000

MUSEUM FUND

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

	Amount to be Raised by Taxation
Salaries & Wages	$776,904
Contractual Services	$267,895
Supplies	$130,236
Other Charges	$46,138
Capital Items	$0
Transfers Out	$139,684
TOTAL	1,360,857

DEBT SERVICE ACTIVITY

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

	Amount to be Raised by Taxation
Debt Service	3,003,281
TOTAL	3,003,281

SUMMARY OF LEVIES

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

SECTION 3

Pursuant to Section 4-4 of the Park District Code, neither the Combined Budget and Appropriation Ordinance for the fiscal year beginning January 1, 2026 and ending December 31, 2026, nor any other combined budget and appropriation ordinance, is intended or required to be in support of, or in relation to, the tax levy made in this ordinance.

SECTION 4

The Secretary of the Wheaton Park District shall file with the County Clerk of the County Clerk of the County of DuPage, State of Illinois, a certified copy of this Ordinance and said County Clerk shall ascertain the rate per centum which, upon the total values of all property subject to taxation within said District, as the full, fair cash value as the same is assessed land equalized by the Department of Revenue of the State of Illinois for state and county purposes for tax year 2026 will produce the net amount herein levied and ordered certified and they shall extend the tax upon the tax books of the collector of the state and county taxes within said District as provided by law.

SECTION 5

Ordinance 2026-09 shall be in full force and effect from and after its adoption.

ADOPTED this 16th day of December 2026, pursuant to a roll call vote as follows.

AYES: _____

NAYS: _____

ABSENT: _____

_____

John Vires
President, Board of Park Commissioners
Wheaton Park District

ATTEST:

_____

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

STATE OF ILLINOIS)
) SS.
COUNTY OF DUPAGE)

SECRETARY'S CERTIFICATE

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

I HEREBY CERTIFY that the foregoing instrument is a true and correct copy of Ordinance 2026-09,

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

of the Wheaton Park District, DuPage County, Illinois adopted at a duly called meeting of the Board of Park Commissioners of the Wheaton Park District, held at Wheaton, Illinois, in said District at 5:00 p.m. on the 16th day of December.

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

IN WITNESS WHEREOF, I hereunto affix my official signature and seal of said Park District at Wheaton, Illinois, this 16th day of December.

Mike Benard
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

TRUTH IN TAXATION

CERTIFICATE OF COMPLIANCE

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

This certificate applies to the 2026 levy.

IN WITNESS WHEREOF, I have signed my name in my official capacity as the President and presiding officer of the Board of Park Commissioners of the Wheaton Park District, Wheaton, Illinois this 16th day of December 2026.

President, Board of Park Commissioners
Wheaton Park District

(S E A L)

M E M O R A N D U M

To: Wheaton Park District Board of Commissioners

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

Date: October 14, 2026

Re: 2026 Resolution Authorizing the Estimate of Annual Aggregate Levy

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Introduction

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

- The resolution itself, including the Secretary's Certification.
- A graphic depiction of what the 2026 proposed levy means to various homeowners in Wheaton, one with a home with a value of $300,000, one with a value of $450,000, one with a value of $600,000 and one with a value of $900,000.
- Tax Levy Rate History for the past 10 years. This also includes % increase (decrease) in rates each year over this 10-year period.
- Tax Levy Dollars History for the past 10 years. This also includes % increase (decrease) in dollars each year over this 10-year period.
- CPI history for the District for the 10 most current years. This illustrates the changes in the CPI which is the most significant factor to increase the limiting rate for a stable growth community like Wheaton.
- History of the EAV of the Wheaton Park District over the past ten years. The increases (decreases) in the EAV, year over year and the cumulative average changes in EAV going back to 1998 have also been calculated as well as the composition of the components of the EAV.
- Ten years of new construction history.
- A worksheet that spells out exactly how the limiting rate is calculated.
- Five worksheets that show the Proposed Tax Levies for the 2026, 2027, 2028, 2029 and 2030 levies. You are voting on only the 2026 levy, but the future periods are provided for planning purposes.
- The next four worksheets show the calculations for determining the special purpose levies for the Liability, Audit, FICA, and IMRF levies. These special purpose levies are evaluated first in calculating the levy as they represent specific obligations that have been imposed upon or assumed by the District. As such, they are a "higher" priority for the District in allocating the limited property tax dollars available.

Draft Calculation of Levy

In the proposed levy draft, the 2026 aggregate levy (to be received in 2027) includes an increase of $438K, representing an estimated increase of 3%. For the 2026 levy, the state has established the Consumer Price Index (CPI) for PTELL at 2.7%, reflecting a return to levels consistent with historical trends, as illustrated in the adjacent chart. As per the Board's direction, the CPI used to calculate the District's levy was set at 0% for 2022, 2% for 2023, 3% in 2024 and 2.7% in 2025. The aggregate tax levy includes those levies that are subject to the tax cap.

Tax levy receipts provide essential funding to sustain operational service levels, maintain facilities and programs, and support the upkeep and improvement of capital infrastructure for long-term sustainability.

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025
2024	315.605	2.9%	2.9%		2025	2026
2025	324.054	2.7%	2.7%		2026	2027

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

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

The levies outside of the tax cap, our debt and SRA levies, are displayed below the aggregate extension. Again, this year in the debt levies, we have included an ***estimate*** of the annual debt issue which is typically issued in October or November of each year. That issue has been included here and in the budget in the amount of $3,003,281 which is the estimate provided by Speer, our municipal advisors. That amount is included in this tax levy analysis. However, it has not yet been authorized by the Board nor issued. The county does not levy taxes for GO Bonds based upon our tax levy but rather based upon the Board's bond ordinance(s). Additionally, the GO Limited Tax Park Bonds, Series 2015C (refunding of 2005A), will be paid off in its entirety this year.

WHEATON PARK DISTRICT
TAX LEVY WORKSHEET
2026 Tax Levy *(rec'd in subsequent year)*

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

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

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.

Year	Employer Rate
2027	5.64%
2026	5.30%
2025	5.23%
2024	4.53%
2023	4.58%
2022	6.58%
2021	8.58%
2020	8.75%
2019	7.05%
2018	8.80%
2017	8.88%
2016	9.19%
2015	9.70%
2014	10.55%
2013	11.02%

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

The SRA levy has been increased to $800K to support accessibility improvements for 2027–2029 capital projects and the District's membership in the Western DuPage Special Recreation Association (WDSRA). Following the Board's decision to reduce the levy in 2022, the District has gradually restored this levy towards its historical levels while keeping it below the statutory rate cap of 0.0400.

Beginning with levy year 2021 and because of Public Act 102-0519 (SB 508), the District's levy will be increased by a prior year adjustment due to refunds from certificates of error, tax valuation objections and PTAB (Property Tax Appeal Board) decisions resulting in a refund. The District received $37,033 in Aggregate Refunds for the 2025 levy. The county treasurer will certify these amounts on or before November 15th of each year. The increase to the District's levy is automatic and is not to be included in the extension base of the prior year.

Future Tax Picture

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

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

Limiting Rate Calculation:

- The **numerator** is the taxes we received last year times the CPI that the state notifies us of, 2.7% for the 2026 levy. After peaking at 5% in levy years 2022 and 2023, the CPI rate has declined each year.
- The **denominator** is the EAV from the most recent final tax levy worksheet, increased by our best guess as to how much we believe the property values will increase overall, reduced by any new construction.
- Our ability to forecast the future tax levies is based upon how close our assumptions about what the changes in the CPI (measure of inflation), EAV (property values) and new construction are. In the levy presentation for the out years, we use an estimated CPI growth of 2.0%. Historically, as you can see from the CPI History worksheet our cumulative average CPI is 2.5%, and the median CPI is 2%.

Key Considerations for the 2026 Levy Regarding CPI Reduction and Implications for Future Levies

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

Recommendation

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

Wheaton Park District 2026 Proposed Property Tax Levy

A homeowner whose

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

Levy Rate History

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

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

Levy $ History

Levy	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General	3,963,103	4,125,058	4,369,837	4,269,616	4,774,528	4,891,656	5,062,798	5,236,521	5,122,958	5,258,695
Bond and Interest	3,626,571	3,627,166	3,637,871	3,635,416	3,641,632	3,002,286	0	0	0	0
Bond and Interest Limited	2,287,087	2,333,578	2,383,770	2,429,437	2,483,164	2,518,297	2,646,401	2,776,124	2,870,836	2,955,912
IMRF	763,838	739,858	434,300	893,873	483,335	561,635	246,240	193,418	504,253	575,696
Audit	26,568	11,633	12,199	9,987	10,229	31,058	43,295	14,222	37,123	37,033
Liability	495,941	602,589	627,051	606,735	565,169	271,759	541,186	659,898	829,078	747,395
FICA	575,646	560,710	583,133	604,238	365,698	564,223	533,069	483,546	689,867	807,994
Recreation	3,909,966	4,069,220	4,313,720	4,217,183	4,723,381	4,839,892	5,008,680	5,182,478	5,073,461	5,211,562
Museum	998,525	939,946	1,017,433	1,018,716	1,020,373	1,022,330	1,074,255	1,274,287	1,274,552	1,316,357
SRA	825,831	835,249	844,201	853,923	864,376	864,451	251,652	352,704	476,410	612,729
Aggrerate Refunds						69,881	29,765	25,600	55,684	37,033
Total Taxes	17,473,077	17,845,006	18,223,515	18,539,124	18,931,884	18,637,466	15,437,340	16,198,799	16,934,222	17,560,406

% Increase over Prior Yea	2016-2015	2017-2016	2018-2017	2019-2018	2020-2019	2021-2020	2022-2021	2023-2022	2024-2023	2025-2024
General	0.3%	4.1%	5.9%	-2.3%	11.8%	2.5%	3.5%	3.4%	-2.2%	2.6%
Bond and Interest	0.1%	0.0%	0.3%	-0.1%	0.2%	-17.6%	-100.0%	0.0%	0.0%	0.0%
Bond and Interest Limited	0.8%	2.0%	2.2%	1.9%	2.2%	1.4%	5.1%	4.9%	3.4%	3.0%
IMRF	7.0%	-3.1%	-41.3%	105.8%	-45.9%	16.2%	-56.2%	-21.5%	160.7%	14.2%
Audit	538.5%	-56.2%	4.9%	-18.1%	2.4%	203.6%	39.4%	-67.2%	161.0%	-0.2%
Liability	-15.2%	21.5%	4.1%	-3.2%	-6.9%	-51.9%	99.1%	21.9%	25.6%	-9.9%
FICA	21.4%	-2.6%	4.0%	3.6%	-39.5%	54.3%	-5.5%	-9.3%	42.7%	17.1%
Recreation	0.2%	4.1%	6.0%	-2.2%	12.0%	2.5%	3.5%	3.5%	-2.1%	2.7%
Museum	14.0%	-5.9%	8.2%	0.1%	0.2%	0.2%	5.1%	18.6%	0.0%	3.3%
SRA	1.3%	1.1%	1.1%	1.2%	1.2%	0.0%	-70.9%	40.2%	35.1%	28.6%
Aggregate Refunds							-57.4%	-14.0%	117.5%	-33.5%
Annual Increase in Taxes	1.5%	2.1%	2.1%	1.7%	2.1%	-1.6%	-17.2%	4.9%	4.5%	3.7%
Annual Increase in Taxes, excluding Bonds	2.1%	2.8%	2.7%	2.2%	2.7%	2.4%	-2.5%	4.9%	4.8%	3.8%
Annual change in bonds	0.3%	0.8%	1.0%	0.7%	1.0%	-9.9%	-52.1%	4.9%	3.4%	3.0%
% of Total Levy										
Bonds	34%	33%	33%	33%	32%	30%	17%	17%	17%	17%
Pensions	8%	7%	6%	8%	4%	6%	5%	4%	7%	8%
SRA	5%	5%	5%	5%	5%	5%	2%	2%	3%	3%
Operations	54%	55%	57%	55%	59%	60%	76%	77%	73%	72%

CPI Increase History for Tax Levy

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

EAV History

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Residential	1,860,732,961	1,959,814,630	2,055,649,652	2,104,708,507	2,166,784,913	2,194,116,045	2,262,903,892	2,381,705,535	2,597,238,076	2,834,239,077
Farm	-	-	-	-	-	-	-	-	-	-
Commercial	341,792,379	355,320,407	372,048,160	380,009,396	378,583,925	381,926,626	431,187,153	450,185,988	483,419,806	518,560,900
Industrial	10,173,350	10,110,840	10,736,530	10,548,235	10,304,160	10,336,120	9,867,469	10,364,840	10,892,630	11,808,050
Railroad	1,325,281	1,352,029	1,452,587	1,585,589	1,652,952	1,798,734	1,973,198	2,133,199	2,023,110	2,034,245
TOTAL EAV	2,214,023,971	2,326,597,906	2,439,886,929	2,496,851,727	2,557,325,950	2,588,177,525	2,705,931,712	2,844,389,562	3,093,573,622	3,366,642,272

% Increase(Decrease) in EAV Year by Year

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

Average % Increase(Decrease) in EAV Year by Year

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

Composition of EAV

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Residential	84%	84%	84%	84%	85%	85%	84%	84%	84%	84%
Farm	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Commercial	15%	15%	15%	15%	15%	15%	16%	16%	16%	15%
Industrial	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
Railroad	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
TOTAL EAV	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Current valuation	2,268,069,080	2,392,969,616	2,510,745,558	2,570,067,378	2,632,719,266	2,661,265,894	2,739,102,164	2,877,238,728	3,127,759,221	3,404,006,067
Current valuation % change	5.85%	5.51%	4.92%	2.36%	2.44%	1.08%	2.92%	5.04%	8.71%	8.83%

New Construction History

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
New Construction	31,601,316	18,727,575	15,981,660	9,559,682	11,430,520	16,298,550	50,431,619	10,346,440	9,170,259	6,957,484
% Increase(Decrease) Year by Year	141.9%	-40.7%	-14.7%	-40.2%	19.6%	42.6%	209.4%	-79.5%	-11.4%	-24.1%
Average % Increase(Decrease) since 2001	10.7%	7.5%	6.2%	3.6%	4.5%	6.4%	16.1%	11.7%	10.7%	9.3%
Minimum New Construction	10,410,039	10,410,039	10,410,039	9,559,682	9,559,682	9,559,682	9,559,682	9,559,682	9,170,259	6,957,484
Maximum New Construction	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316	31,601,316	50,431,619	50,431,619	50,431,619	50,431,619
10 Year Average New Construction	17,251,569	16,709,703	16,003,186	15,157,859	14,597,771	14,978,957	18,981,115	18,929,409	18,660,890	18,050,511

WORKSHEET TO CALCULATE LIMITING RATE FOR LEVY YEAR 2026
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	13,954,732	
2026 CPI for Levy Year	*2.7%*	
The CPI is established by the state and provided to the county mid-year.		
NUMERATOR -->	14,331,510	

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

Year			Estimated EAV Increase Factor		
2026	TIF Valuation (DuPage) (2)	*3,366,642,272*	X *0.9700*		3,265,643,004
2026	Less: DuPage new construction (1)	6,957,484	X 100.0%	=	13,914,968
	DENOMINATOR -->	3,359,684,788			3,251,728,036

			Limiting Rate
Numerator	14,331,510		
Denominator	3,251,728,036	=	0.4407%

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

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

Year	December CPI-U	% Change From Previous December	% Use for PTELL	Comments	Levy Year	Years Taxes Paid
1991	137.900	--				
1992	141.900	2.9%	2.9%		1993	1994
1993	145.800	2.7%	2.7%	(5 % for Cook)	1994	1995
1994	149.700	2.7%	2.7%		1995	1996
1995	153.500	2.5%	2.5%		1996	1997
1996	158.960	3.6%	3.6%		1997	1998
1997	161.300	1.5%	1.5%		1998	1999
1998	163.900	1.6%	1.6%		1999	2000
1999	168.300	2.7%	2.7%		2000	2001
2000	174.000	3.4%	3.4%		2001	2002
2001	176.700	1.6%	1.6%		2002	2003
2002	180.900	2.4%	2.4%		2003	2004
2003	184.300	1.9%	1.9%		2004	2005
2004	190.300	3.3%	3.3%		2005	2006
2005	196.800	3.4%	3.4%		2006	2007
2006	201.800	2.5%	2.5%		2007	2008
2007	210.036	4.08%	4.1%		2008	2009
2008	210.228	0.1%	0.1%		2009	2010
2009	215.949	2.7%	2.7%		2010	2011
2010	219.179	1.5%	1.5%		2011	2012
2011	225.672	3.0%	3.0%		2012	2013
2012	229.601	1.7%	1.7%		2013	2014
2013	233.049	1.5%	1.5%		2014	2015
2014	234.812	0.8%	0.8%		2015	2016
2015	236.525	0.7%	0.7%		2016	2017
2016	241.432	2.1%	2.1%		2017	2018
2017	246.524	2.1%	2.1%		2018	2019
2018	251.233	1.9%	1.9%		2019	2020
2019	256.974	2.3%	2.3%		2020	2021
2020	260.474	1.4%	1.4%		2021	2022
2021	278.802	7.0%	5.0%		2022	2023
2022	296.797	6.5%	5.0%		2023	2024
2023	306.746	3.4%	3.4%		2024	2025
2024	315.605	2.9%	2.9%		2025	2026
2025	324.054	2.7%	2.7%		2026	2027

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2026 Tax Levy *(rec'd in subsequent year)*

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

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

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2027 Tax Levy *(rec'd in subsequent year)*

Fund #	TAX FUND	Statutory Rate Limit *(if applicable)*	*(A)* 2026 Extended Figures *(DuPage)*	*(B)* 2027 Proposed Levy *(A)+(C)*	*(C)* Increase (Decrease)	% Increase/ Decrease *(C)/(A)*	Extended Tax Rate *(B)/EAV*
10	General	0.3500	5,438,095	5,457,745	19,650	0%	0.1638
20	Recreation	0.3700	5,390,962	5,410,612	19,650	0%	0.1624
22	Cosley Zoo	0.0700	1,360,857	1,410,857	50,000	4%	0.0424
24	Audit	0.0050	18,333	38,933	20,600	112%	0.0012
23	Insurance Liability	None	978,995	1,013,795	34,800	4%	0.0304
26	Retirement-IMRF	None	524,696	590,947	66,251	13%	0.0177
25	Retirement-Social Security	None	680,994	815,057	134,063	20%	0.0245
	Aggregate Extension		14,392,932	14,737,946	302,540	2%	0.4425
21	SRA	0.0400	800,000	800,000	0	0%	0.0240
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,192,932	15,537,946	302,540	2%	0.4665

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

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2028 Tax Levy *(rec'd in subsequent year)*

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

(B) LIMITING RATE 0.4469

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

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2029 Tax Levy *(rec'd in subsequent year)*

Fund #	TAX FUND	Statutory Rate Limit *(if applicable)*	*(A)* 2028 Extended Figures *(DuPage)*	*(B)* 2029 Proposed Levy *(A)+(C)*	*(C)* Increase (Decrease)	% Increase/ Decrease *(C)/(A)*	Extended Tax Rate *(B)/EAV*
10	General	0.3500	5,600,595	5,776,520	175,925	3%	0.1667
20	Recreation	0.3700	5,553,462	5,729,387	175,925	3%	0.1653
22	Cosley Zoo	0.0700	1,465,857	1,520,857	55,000	4%	0.0439
24	Audit	0.0050	47,179	46,725	(454)	-1%	0.0013
23	Insurance Liability	None	1,058,716	1,103,533	44,817	4%	0.0318
26	Retirement-IMRF	None	621,136	622,073	937	0%	0.0180
25	Retirement-Social Security	None	835,756	837,429	1,673	0%	0.0242
	Aggregate Extension		15,182,701	15,636,524	427,674	3%	0.4512
21	SRA	0.0400	800,000	800,000	0	0%	0.0231
30	Bond & Interest-Limited	None	0	0	0	0%	-
			15,982,701	16,436,524	427,674	3%	0.4743

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

WHEATON PARK DISTRICT

TAX LEVY WORKSHEET

2030 Tax Levy *(rec'd in subsequent year)*

Fund #	TAX FUND	Statutory Rate Limit *(if applicable)*	(A) 2029 Extended Figures *(DuPage)*	(B) 2030 Proposed Levy *(A)+(C)*	(C) Increase (Decrease)	% Increase/ Decrease *(C)/(A)*	Extended Tax Rate *(B)/EAV*
10	General	0.3500	5,776,520	5,948,906	172,386	3%	0.1683
20	Recreation	0.3700	5,729,387	5,901,773	172,386	3%	0.1670
22	Cosley Zoo	0.0700	1,520,857	1,580,857	60,000	4%	0.0447
24	Audit	0.0050	46,725	48,234	1,509	3%	0.0014
23	Insurance Liability	None	1,103,533	1,151,633	48,100	4%	0.0326
26	Retirement-IMRF	None	622,073	627,164	5,091	1%	0.0177
25	Retirement-Social Security	None	837,429	844,645	7,216	1%	0.0239
	Aggregate Extension		15,636,524	16,103,212	444,083	3%	0.4556
21	SRA	0.0400	800,000	800,000	0	0%	0.0226
30	Bond & Interest-Limited	None	0	0	0	0%	-
			16,436,524	16,903,212	444,083	3%	0.4782

(B) LIMITING RATE 0.4556

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

LIABILITY INSURANCE FUND LEVY (Fund #23)

Levy Year:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031
Spendable Fund Balance, Beginning of Year	520,418	453,070	484,226	506,139	528,336	550,606
Anticipated Revenue	777,158	999,250	1,033,876	1,078,572	1,123,165	1,171,024
Cash & Revenues	1,297,576	1,452,319	1,518,102	1,584,712	1,651,501	1,721,630
Less: Expenditures	844,506	968,093	1,011,963	1,056,375	1,100,895	1,147,642
Est. Fund Balance, End of Year	453,070	484,226	506,139	528,336	550,606	573,989
Fund Balance Goal *(50% of Budgeted expenditures)*	422,253	484,046	505,981	528,188	550,448	573,821
Excess (Deficit) of Fund Balance Goal	30,817	180	158	149	158	168
REVENUE BREAKDOWN						
Actual Extension or Proposed levy	747,395	978,995	1,013,795	1,058,716	1,103,533	1,151,633
Less: Uncollectibles	3,737	4,895	5,069	5,294	5,518	5,758
Subtotal	743,658	974,100	1,008,726	1,053,422	1,098,015	1,145,874
Miscellaneous Income	500	150	150	150	150	150
Interest	33,000	25,000	25,000	25,000	25,000	25,000
Anticipated Revenues	777,158	999,250	1,033,876	1,078,572	1,123,165	1,171,024
EXPENDITURE BREAKDOWN	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**	**Projected**
PDRMA	713,869	771,343	809,910	850,406	892,926	937,572
Unemployment	50,637	40,000	40,000	40,000	42,000	44,100
Background Checks/Physicals (from HR)	30,000	30,000	31,500	31,500	31,500	31,500
Other Expenditures (Supplies, etc)	50,000	126,750	130,553	134,470	134,470	134,470
Annual Expenditures	844,506	968,093	1,011,963	1,056,375	1,100,895	1,147,642

PDRMA Annl Prems *(paid monthly)*	**2026** *from projections*	**Budget Estimate**	**Prior Yr. Estimate + 5%**	**Prior Yr. Estimate + 5%**	**Prior Yr. Estimate + 5%**	**Prior Yr. Estimate + 5%**
Property coverage	173,906	187,818	197,209	207,070	217,423	228,294
Workers Comp	344,579	370,609	389,139	408,596	429,026	450,477
Public Liability	141,807	156,323	164,139	172,346	180,964	190,012
Employment Practices Liab.	41,707	44,340	46,557	48,884	51,329	53,895
Pollution Liability	158	163	171	179	188	198
Cyber	11,713	12,090	12,695	13,330	13,996	14,696
Total PDRMA Premiums	713,869	771,343	809,910	850,406	892,926	937,572

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

Audit

AUDIT FUND LEVY (Fund #24)

Levy Year:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031
08-Oct-26	*(Budgeted)*	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*
Fund Balance, Beginning of Year	37,734	43,830	20,971	20,170	22,623	23,276
Anticipated Revenue	37,666	18,741	39,238	47,443	46,991	48,493
Cash & Revenues	75,400	62,571	60,210	67,613	69,615	71,768
Less: Expenditures	31,570	41,600	40,040	44,990	46,339	47,729
Est. Fund Balance, End of Year	43,830	20,971	20,170	22,623	23,276	24,039
Fund Balance Goal *(50% of budget)*	15,785	20,800	20,020	22,495	23,170	23,865
Excess (Deficit) of Fund Balance Goal	28,045	171	150	129	106	174

REVENUE BREAKDOWN

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

EXPENDITURE BREAKDOWN	**2026** *from projections*	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures	Estimated Expenditures
Salaries and Wages	0	500	500	500	515	530
Acctg. Services	0	500	500	500	515	530
Legal & Consulting	0	0	0	0	0	0
Audit Fees for Audit fund	31,570	40,600	39,040	43,990	45,309	46,668
	31,570	41,600	40,040	44,990	46,339	47,729

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

FICA FUND LEVY (Fund #25)

Levy Year:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031
	(Budgeted)	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*
Fund Balance, Beginning of Year	446,726	525,571	424,131	435,125	446,093	451,010
Anticipated Revenue	889,997	744,344	878,872	900,625	903,471	911,855
Cash & Revenues	1,336,723	1,269,915	1,303,003	1,335,750	1,349,564	1,362,865
Less Expenditures	811,152	845,784	867,878	889,657	898,554	907,539
Est. Fund Balance, End of Year	525,571	424,131	435,125	446,093	451,010	455,326
Fund Balance Goal *(50% of Budgeted expenditures)*	405,576	422,892	433,939	444,829	449,277	453,770
Excess (Deficit) of Fund Balance Goal	119,995	1,239	1,186	1,265	1,733	1,557

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

EXPENDITURE BREAKDOWN	**2026** *from projections*	**Estimated** *from budget*	**Estimated** *from budget*	**Estimated** *from budget*	**Estimated** *(prior yr + 1%)*	**Estimated** *(prior yr + 1%)*
FICA	811,152	845,784	867,878	889,657	898,554	907,539
Estimated expenditures	811,152	845,784	867,878	889,657	898,554	907,539

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

IMRF FUND LEVY (Fund #26)

Levy Year:	2025	2026	2027	2028	2029	2030
Fiscal Year:	2026	2027	2028	2029	2030	2031
	(Budgeted)	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*	*(Estimated)*
Fund Balance, Beginning of Year	389,012	428,586	340,116	332,670	340,931	344,518
Anticipated Revenue	644,281	588,827	655,882	687,078	689,191	695,461
Cash & Revenues	1,033,293	1,017,414	995,998	1,019,747	1,030,123	1,039,980
Less Expenditures	604,707	677,298	663,328	678,816	685,604	692,460
Est. Fund Balance, End of Year	428,586	340,116	332,670	340,931	344,518	347,519
Fund Balance Goal *(50% of Budgeted expenditures)*	302,354	338,649	331,664	339,408	342,802	346,230
Excess (Deficit) of Fund Balance Goal	126,233	1,467	1,006	1,523	1,716	1,289

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

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

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

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 2026-2027
DATE:	October 1, 2026

SUMMARY:

Arrowhead's 2026-27 Food Supply Bid document was available to vendors August 17, 2026, with bids officially opened August 28, 2026. Bid packets were sent to seven vendors with six choosing to submit bid pricing for both commodities as well as fixed pricing. Fortun Fish Company's bid was submitted on August 31, 2026, after the published opening date. Get Fresh will start year two of their fixed bid priced for the produce category awarded in 2025.

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 Gordon Food Service
Seafood	Sysco Chicago Gordon Food Service
Poultry	Get Fresh Consumer Meat Packing Co. Sysco Chicago Gordon Food Service
Meat	Consumer Meat Packing Co. Gordon Food Service Sysco Chicago
Bread	Turano Baking Company
General/Frozen	Sysco Chicago Gordon Food Service Get Fresh
Dry Goods	Sysco Chicago Gordon Food Service Get Fresh
Paper & Disposable	TriMark Marlin Sysco Chicago
Beverages	Sysco Chicago Gordon Food Service

Implementation:

Food bid contracts will begin December 1, 2026, and will run through November 30, 2027.
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.

PREVIOUS COMMITTEE/BOARD ACTION:

Arrowhead's Food Supply Bid 2025-2026 Results.

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- 2 year
Beverages:	Sysco Chicago	$ 17,391	Fixed Pricing- 1 year

REVENUE OR FUNDING IMPLICATIONS:

Expenses will be covered by related revenues and are specified in the 2026 operating budget as well as the 2027 proposed operating budget and appropriation.

ATTACHMENT:

2026 Food Supply Bid Opening Document

RECOMMENDATION:

Staff Recommendation and commentary:

Dairy: Get Fresh Produce $114,882 Commodity Pricing

Three bids were received for the Dairy category: Get Fresh Produce bid $114,882 (commodity), Sysco Chicago bid $118,359 (commodity), and Gordon Food Service bid $125,968 (commodity). Get Fresh Produce submitted the lowest overall bid and can provide all line items. Staff recommend Get Fresh Produce for the Dairy category.

Seafood: Sysco Chicago $ 62,324 Commodity Pricing

Two bids were received for the Seafood category: Sysco Chicago bid $62,324 (commodity) and Gordon Food Service bid $16,307 (commodity). Sysco Chicago can provide all required line items while Gordan Food Service cannot. Staff recommend awarding Sysco Chicago the Seafood category.

Poultry: Get Fresh Produce $98,710 Commodity Pricing

Four bids were received for the Poultry category: Get Fresh Produce bid $98,710 (commodity), Sysco Chicago bid $106,990 (commodity), Consumer Meat Packing Co. bid $109,200 (commodity), and Gordon Food Service bid $210,968 (commodity). Get Fresh produce has the lowest bid and is able to provide all line items. Staff recommend Get Fresh Produce for the Poultry category.

Meat: Consumer Meat Packing Co. $370,485 Fixed Pricing

Three bids were received for the Meat category: Consumer Meat Packing Co. bid $370,485 (fixed), Sysco Chicago bid $385,677 (commodity), and Gordon Food Service bid $105,627 (commodity). Consumer Meat Packing Co. submitted fixed pricing, providing price stability for the contract period. Gordon Food Service is unable to provide all line items. Staff recommend Consumer Meat Packing Co. for the Meat category.

Bread: Turano Baking Company $106,997 2 year- Fixed Pricing

One bid was received for the Bread category: Turano Baking Company bid $106,997 with fixed pricing for two years. Turano Baking Company can provide fresh bread products and delivery frequency required for operations. Staff recommend Turano Baking Company for the Bread category.

General Grocery/Frozen: Gordon Food Service $156,915 Commodity Pricing

Three bids were received for General Grocery/Frozen: Gordon Food Service bid $156,915 (commodity), Get Fresh Produce bid $175,713 (commodity), and Sysco Chicago bid $186,306 (fixed). Gordon Food Service can provide all required line items, and their commodity percentage is less than Sysco's fixed rate. Staff recommend Gordon Food Service for the General Grocery/Frozen category.

Dry Goods: Gordon Food Service $109,965 Fixed Pricing

Three bids were received for Dry Goods: Gordon Food Service bid $109,965 (commodity), Sysco Chicago bid $119,734 (fixed), and Get Fresh Produce bid $121,979 (commodity). Gordon Food Service can provide all required line items, and their commodity percentage is less than Sysco's fixed rate

Paper & Disposables: Trimark USA $68,202 Commodity Pricing

Two bids were received for the Paper & Disposables category: TriMark bid $68,202 (commodity) and Sysco Chicago bid $87,019 (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.

Beverages: Sysco Chicago $34,743 Fixed Pricing

Two bids were received for Beverages: Sysco Chicago bid $34,743 (fixed) and Gordon Food Service bid $31,729 (commodity) and). Sysco Chicago offers fixed pricing for the contract period and can provide the required line items. Staff recommend Sysco Chicago for the Beverage category.

SUMMARY:

In conclusion, staff respectfully request board approval to accept the following 2026-2027 Food Supply Bids:

Dairy:	Get Fresh	$ 114,882	Commodity Pricing
Seafood:	Sysco Chicago	$ 62,324	Commodity Pricing
Poultry:	Get Fresh	$ 98,710	Commodity Pricing
Meat:	Consumers Meat	$ 370,485	Fixed Pricing
Bread:	Turano Baking	$ 106,997	Fixed Pricing- 2 year
General/Froz:	Gordon Food	$ 156.915	Commodity Pricing
Dry Goods:	Gordon Food	$ 109,965	Commodity Pricing
Paper/Disp:	Trimark USA	$ 68,202	Commodity Pricing
Beverages:	Sysco Chicago	$ 34,743	Fixed Pricing
Produce:	Get Fresh	$ 156,547	Fixed Pricing-year 2 of 2-year fixed bid

Wheaton Park District -2026 FoodSupply Bid Opening

Vendor	*Dairy*	*Seafood*	*Poultry*	*Meat*	*Bread*	*Genl/Frzn*	*Dry Goods*	*Paper&Disp*	*Beverages*
Get Fresh	commodity 114,882		commodity 98,710			commodity 175,713	commodity 121,979		
Turano Baking					fixed 2yrs 106,997				
Consumer Meat Packing Co.			commodity 109,200	fixed 370,485					
TriMark								commodity 68,202	
Sysco Chicago	commodity 118,359	commodity 62,324	commodity 106,990	commodity 385,677		fixed 186,306	fixed 119,734	fixed 87,019	fixed 34,743
Gordon Food Service	commodity 125,968	commodity 16,307	commodity 210,968	commodity 105,627		commodity 156,915	commodity 109,965		commodity 31729

TO: Board of Commissioners

FROM: Adam Lewandowski, Director of Athletic Programs & Facilities
Cody Nelson, Superintendent of Athletic Programs & Facilities

THROUGH: Michael Benard, Executive Director

RE: Approval of Payment exceeding $19,999.99

DATE: October 21, 2026

SUMMARY:

Staff seeks Board approval for payment to Kirhofer's Sports in an amount not to exceed $22,400 for the purchase of travel basketball uniforms for the 2026-2027 season.

The Athletic Department plans to purchase 325 initial uniform sets for travel basketball participants at a total cost of $21,400. Additional jerseys/shorts might be needed after the initial order for sizing corrections. 25 additional uniform sets are estimated to be needed after the initial order, which would total $22,400.

REVENUE OR FUNDING IMPLICATIONS:

The purchase of the travel basketball uniforms will be covered through the Athletic Legues travel basketball registration fees. Price quotes listed below and attached:

Company	Total Price
Kirhofer's Sports	$22,400.00
The Perfect Swing	$22,400.00
Game One	$24,500.00

RECOMMENDATION:

Approval for payment not to exceed $22,400 to Kirhofer's Sports for the purchase of 325 travel basketball initial uniform sets and up to 25 additional uniform sets for sizing corrections.

Travel Basketball Uniform - Price Quotes

Wheaton Park District Athletic Department | Quantity: 350 uniform sets

Quote 1 - Kirhofer's Sports

Contact: Sean Lindo
Product: Fully customized, sublimated reversible jersey and reversible shorts. One reversible set serves as both home and away.

Quantity	Unit Price	Estimated Total
350 uniform sets	$64.00	$22,400.00

Quote 2 - The Perfect Swing

Contact: Ken Hall
Product: Fully customized, sublimated reversible jersey and reversible shorts. One reversible set serves as both home and away.

Quantity	Unit Price	Estimated Total
350 uniform sets	$64.00	$22,400.00

Quote 3 - Game One

Contact: Tim Huntsinger
Product: Fully customized, sublimated reversible jersey and reversible shorts. One reversible set serves as both home and away.

Quantity	Unit Price	Estimated Total
350 uniform sets	$70.00	$24,500.00

Price Comparison

Vendor	Uniform Set	Total for 350
Kirhofer's Sports	$64.00	$22,400.00
The Perfect Swing	$64.00	$22,400.00
Game One	$70.00	$24,500.00

Selection: Kirhofer's Sports was selected due to the quality of the jersey.

TO: Board of Commissioners

FROM: Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: 2027 Field of Honor Grant

DATE: October 14, 2026

SUMMARY:
The Field of Honor displaying 2000 American flags and patriotic displays and events has been held around the 4th of July at Seven Gables Park for several years. DuPage County was able to secure grant funding to cover the expenses associated with this in 2027 through member initiative funding. An Intergovernmental Agreement (IGA) has been drafted to allow for these grant funds to reimburse the expenses that are expected to be incurred in 2027.

PREVIOUS COMMITTEE/BOARD ACTION:
It has been previously requested that we obtain board approval prior to applying for any grants.

REVENUE OR FUNDING IMPLICATIONS:
Through this IGA the park district would serve as the funding partner for the Field of Honor. Related expenses will be paid to the Field of Honor by the park district upon receipt of the grant proceeds and appropriate documentation of related expenses by the Field of Honor.

STAKEHOLDER PROCESS:
Staff responsible for organizing the event have been involved in the process.

LEGAL REVIEW:
Legal has prepared an Intergovernmental Agreement (IGA) for this grant

ATTACHMENTS:
IGA

ALTERNATIVES:
N/A

RECOMMENDATION:
It is recommended that the Wheaton Park District Board of Commissioner's approve the IGA the 2027 Field of Honor Grant with DuPage County.

DUPAGECOUNTY

DuPage County Funding Application

If additional space is need to describe the project and specific use of the funds, please attach the description on a separate page. Please type your responses.

Organization/Entity Information	
Organization/Entity Name	The Wheaton Park District
Organization Type (501(c)(3) or Government Entity)	Government Entity
Address	102 E. Wesley Street
City, State Zip	Wheaton, IL 60187
Contact Name	Michael J. Benard & Donna Siciliano
Contact Email	mbenard@wheatonparks.org dsiciliano@wheatonparks.org
Contact Phone Number	630-945-7726 & 630-510-4944

Project Information	
Total Amount Requested	$25,550
Program Title	Wheaton Field of Honor
Description of Project (including the specific expenses for which you will use the grant funds)	See attached for description of project including specific expenses.

County Board Information	
Member Name	Grant Eckhoff
District Number	4

REQUIRED DOCUMENTS:

☒ Vendor Ethics Disclosure

☒ Current W-9

ATTESTATION LANGUAGE:

☒ YES ☐ NO	Applicant is a 501(c)(3) charitable organization or government entity.
☒ YES ☐ NO	Applicant is in good standing with the IL Secretary of State and is authorized to operate in the State of Illinois.
☒ YES ☐ NO	Applicant's proposal does not violate state or federal law or regulation.
☒ YES ☐ NO	Applicant will use funds only for qualified expenses for a specific program and/or service as specified in this application.
☒ YES ☐ NO	Applicant will expend all funds prior to 11/30/2027 and provide supporting documents no later than 12/31/2027.

☒ I hereby certify, swear and affirm that the information provided above in this application is true, accurate, and complete to the best of my knowledge.

Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, I certify that the statements set forth in this instrument are true and correct, except as to matters therein stated to be on information and belief and as to such matters I certify as aforesaid that I verily believe the same to be true.

Signature

Executive Director

10-9-2026

Date

PROJECT DESCRIPTION

The Wheaton Field of Honor is a significant community-wide patriotic event dedicated to honoring and remembering veterans, active-duty military members, first responders, and personal heroes. The 2027 Wheaton Field of Honor will be held June 29, 2027, through July 4, 2027, at Seven Gables Park in Wheaton, Illinois. During this six-day event, the park will be transformed into a powerful and moving display of American pride, remembrance, and gratitude. Approximately 2,000 American flags are displayed in organized rows, with each flag serving as a meaningful tribute to an individual who has made a difference in the lives of others or served our country and communities.

The Field of Honor provides a unique opportunity for residents, families, veterans, community organizations, and visitors of all ages to come together in reflection and appreciation. Individuals and families from communities throughout DuPage County visit the Field of Honor each year to walk among the flags, honor loved ones, recognize those who have served, and participate in the event's patriotic programs. The event provides an opportunity for people from across the county to come together in a shared expression of gratitude, remembrance, and patriotism.

Throughout the six-day event, visitors are invited to walk among the flags, learn about those being honored, and participate in daily and nightly patriotic programming. Nightly events include patriotic ceremonies and programming, musical and vocal performances, ceremonial tributes, military and first responder recognition, nightly flyovers, and the playing of Taps. Military vehicles will also be on display at the event, providing visitors with an opportunity to experience and learn more about our nation's military history and those who have served.

The event serves as both a public tribute and an important community gathering, bringing together residents from across DuPage County through a shared appreciation for service, sacrifice, and the values represented by the American flag. Grant funding will help support the significant costs associated with maintaining and presenting the Field of Honor and ensuring that this meaningful community event continues to provide a dignified, impactful, and accessible experience for residents and visitors throughout DuPage County.

SPECIFIC USE OF GRANT FUNDS:

Grant funds will support the production, infrastructure, programming, and operation of the Wheaton Field of Honor. The requested funds will be used for the following event-related expenses:

- **Aerial Tribute – $4,000**
  Costs associated with an aerial tribute as part of the Field of Honor's patriotic programming.
- **Medal of Honor Keynote Speaker – $2,000**
  Costs associated with bringing a distinguished Medal of Honor recipient to the Field of Honor to share their experience and provide a keynote address honoring military service and sacrifice.
- **Featured Vocal Performance – $1,000**
  Costs associated with a featured vocal performance as part of the event's patriotic programming.
- **Bagpipers – $800**
  Costs associated with bagpipe performances for ceremonial and patriotic programming.

- **Bugler – $400**
  Costs associated with a live bugler for ceremonial programming, including the nightly playing of Taps.
- **Sound System Rental – $4,000**
  Rental of professional sound equipment necessary to support ceremonies, musical performances, speakers, and other daily and nightly public programming.
- **Stage Rental – $2,000**
  Rental of a stage necessary to accommodate performers, speakers, ceremonies, and nightly patriotic programming.
- **Volunteer Shirts and Hospitality – $1,000**
  Shirts and basic hospitality support for volunteers who help coordinate and operate the six-day event.
- **Temporary Site Lighting – $1,500**
  Temporary lighting needed to safely support evening programming and activities throughout the event site.
- **Electrical/Power Equipment and Services – $1,250**
  Temporary electrical equipment, power distribution, and related services required to support event operations and programming.
- **Security and Crowd-Management Services for Military Vehicles – $500**
  Security and crowd-management support associated with the safe display of military vehicles at the event.
- **Tables, Chairs, and Other Event Equipment – $1,100**
  Rental or purchase of equipment necessary to support event programming, volunteers, participants, and visitors.
- **Patriotic/Ceremonial Displays and Equipment – $2,500**
  Equipment and displays used to support patriotic and ceremonial programming, including military vehicles and the Missing Man Table.
- **Site Preparation and Restoration – $2,000**
  Services and equipment necessary to prepare the event site before the Field of Honor and restore the site following the event.
- **Event Signage and Marketing – $1,500**
  Event signage, informational materials, promotional materials, and marketing necessary to communicate event information and promote participation.

Total Identified Project Expenses: $25,550

Grant funding will directly support the tangible infrastructure, event equipment, programming, and operational needs required to present the Wheaton Field of Honor and provide a meaningful experience for residents and visitors from throughout DuPage County.

WHEATON PARK DISTRICT
AN ORDINANCE APPROVING THE DISPOSAL AND SALE OF PERSONAL PROPERTY OWNED BY THE WHEATON PARK DISTRICT
ORDINANCE 2026-11

WHEREAS, the Wheaton Park District, DuPage County, Illinois (the "District"), is a duly organized and existing Park District created under the provision of the laws of the State of Illinois and is now operating under the provisions of the Park District Code of the State of Illinois and all laws amendatory thereof and supplementary thereto (the "Park Code"); and,

WHEREAS, pursuant to Section 8-22 of the Park Code, three-fifths of the members of the Park Board may authorize the trade in, donation, or disposal of personal property that is no longer necessary, useful to, or in the best interests of the Park District; and,

WHEREAS, the Park District owns: One (1) Hussman Convection oven Model #XSE-10A, serial number 8930932 located at the Ray Morrill Community Center; One (1) Traulsen Refrigerator serial number AHT1-32WUT M1920607L located at the Ray Morrill Community Center; One (1) Toro 4000D Groundsmaster mower item #1363 2016, Model 30609 serial #316000597 located at Park Services Center, One (1) 2005 GMC Sierra 2500 Pickup Truck item #1119, Vin: 1GTHC23U45F935899 located at Park Services Center; One (1) First Pitch single wheel baseball pitching machine (Red) BB-01 – 1018413 located at the Central Athletic Complex; One (1) JUGS baseball single wheel pitching machine (light blue) BB-03 – JUGS CU 01173 located at the Central Athletic Complex; One (1) JUGS baseball & softball double wheel Pitching Machine (light blue) 5/1996 – JUGS 35153 located at the Central Athletic Complex; One (1) JUGS 53003 baseball & softball double wheel pitching machine (Light Blue) 8/2007 – located at the Central Athletic Complex; One (1) JUGS 55431 baseball & softball double wheel pitching machine (light blue) 12/2009 – located at the Central Athletic Complex; One (1) JUGS SSB 18519 baseball & softball single wheel pitching machine (light blue) 1/2011 located at the Central Athletic Complex; One (1) JUGS SSB 19878 softball single wheel pitching machine (light blue) SB-52 located at the Central Athletic Complex; One (1) JUGS CU 00984 softball single wheel pitching machine (light blue) B-53 located at the Central Athletic Complex; One (1) JUGS CU 00987 softball single wheel pitching machine (light blue) SB-54 – located at the Central Athletic Complex; One (1) JUGS 95023 softball single wheel pitching machine(light blue) SB-55 located at the Central Athletic Complex; One (1) JUGS 60718 baseball & softball single wheel pitching machine (light blue) located at the Central Athletic Complex; One (1) JUGS 39682 baseball & softball double wheel pitching machine (light blue) located at the Central Athletic Complex; One (1) Ingenico Lane/3000 Card reader serial #22301732301 1087727553437 located at the Ray Morrill Community Center; One (1) Lenovo Thinkstation Desktop serial #MJOAKEVC located at the Ray Morrill Community Center; One (1) Desktop Polycom serial #0107898912550354 located at the Ray Morrill Community Center; One (1) Cisco Meraki POE Switch serial # FCW2033A1BH located at the Ray Morrill Community Center; One (1) Cisco Meraki POE Switch serial # FOC1242V43P located at the Ray Morrill Community Center; One (1) Cisco Meraki POE Switch serial # FOC1415Z2XP located at the Ray Morrill Community Center; One (1) Cisco 5510 Adaptive security Appliance serial # JMX1026K1XT located at the Ray Morrill Community Center; One (1) APC RM Power Module serial # QD0616150473 located at the Ray Morrill Community Center; One (1) APC

RM Power Module serial #5D1831T7506 located at the Ray Morrill Community Center; One (1) APC RM Power Module serial #5D1518T0452 located at the Ray Morrill Community Center; One (1) Datto S4E6 Backup and disaster recovery appliance serial # B42E99AC9D6C located at the Ray Morrill Community Center; One (1) APC Back-UPS 650 Ups/ Battery backup serial #4B2051P20328 located at the Ray Morrill Community Center; One (1) APC 1500 XLM Ups/ Battery backup serial # QS061412772 located at the Ray Morrill Community Center; One (1) APC 1501 XLM Ups/ Battery backup serial # QS0628121108 located at the Ray Morrill Community Center; One (1) APC 1501 XLM Ups/ Battery backup serial # QA0842151404 located at the Ray Morrill Community Center; One (1) APC 1501 XLM Ups/ Battery backup serial # QA0842151063 located at the Ray Morrill Community Center; One (1) Acer Monitor Serial #43450615942 located at the Ray Morrill Community Center; One (1) NEC EA192m-bk Monitor serial #11115705TA located at the Ray Morrill Community Center; One (1) Brother MFC-8500 Printer/Scanner serial # U56575D2J308529 located at the Ray Morrill Community Center; One (1) Lenovo T16 Laptop serial # PF-3W8593 located at the Ray Morrill Community Center; (1) Lenovo T16 Laptop serial #PF-3WYTTW located at the Ray Morrill Community Center; One (1) Lenovo T16 Laptop serial # PF-41P5YP located at the Ray Morrill Community Center; One (1) Microsoft Surface serial # BK0016822801J located at the Ray Morrill Community Center; One (1) Lenovo M70Q Desktop serial #MJ0HPPAM located at the Ray Morrill Community Center; One (1) Lenovo M70Q Desktop serial # MJ0J1kMC located at the Ray Morrill Community Center; One (1) Lenovo M70Q Desktop serial # MJ0KBWVZ located at the Ray Morrill Community Center; One (1) Lenovo M7020S Desktop serial # MJ0DTO7X located at the Ray Morrill Community Center; One (1) Lenovo M7020S Desktop serial # MJ0DT087 located at the Ray Morrill Community Center; One (1) Dell Monitor serial # CN-0D549H1618 located at the Ray Morrill Community Center; One (1) Star Micronics TSP100III Thermal receipt printer serial #2550622021302233 located at the Ray Morrill Community Center; Five (5) keyboards located at the Ray Morrill Community Center; One (1) Canon P23-DHV Printing calculator located at the Ray Morrill Community Center; Two (2) Surge Protectors located at the Ray Morrill Community Center; One (1) Cisco 100D-05 Switch serial # PSJ143H0841 located at the Ray Morrill Community Center; One Cisco sg200-08 Switch serial # PSJ152303E located at the Ray Morrill Community Center; One IDTECH IDT443141 Scanner serial #61365 located at the Ray Morrill Community Center; One (1) WYSE XX0 Desktop serial #62LBG326628 Three (3) computer mouse located at the Ray Morrill Community Center; One Cisco 5GH Antenna serial # FTX1124B38T; One (1) APC 600 Ups/Battery Backup serial #4B1839P45661 located at the Ray Morrill Community Center; One (1) APC 600 Ups/ Battery backup serial # 4B2303P01522 located at the Ray Morrill Community Center; One (1) Net Gear MR1100Hot Spot serial #01516100160132 model #MR1100 located at 855 W. Prairie; One (1) Net Gear MR1100 Hot Spot serial #5DM186NG03933 located at 855 W. Prairie; One (1) Net Gear MR1100 Hot Spot serial #6A8106NC5AA2C located at 855 W. Prairie; One (1) Net Gear MR1100 Hot Spot serial #6A810AN250A66 located at 855 W. Prairie; One (1) Apple iPhone 15 Serial #CV27TXQ9L0 Model # A2846 located at 855 W. Prairie; One (1) Apple iPhone 15 Serial # JVWLGWFYQP Model # A2846 located at 855 W. Prairie; One (1) Apple iPhone 15 Serial # KL7Y17RRQ9 Model # A2846 located at 855 W. Prairie; One (1) Apple iPhone 15 Serial # H9KWYFQD3H Model # A2846 located at 855 W. Prairie; One (1) Apple iPhone 14 Serial # R3Y7HL62K6Q Model # A2649 located at 855 W. Prairie; One (1) Apple iPhone 14 Serial # CH22MJK73K Model # A2649 located at 855 W. Prairie; One (1) Apple iPhone 14 Serial # CMC9FC2HYK Model # A2649 located at 855 W. Prairie; One (1) Apple

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WHEREAS, the Board of Park Commissioners has determined that it would be in the best interest of the Park District to dispose: One (1) Hussman Convection oven Model #XSE-10A, serial number 8930932 located at the Ray Morrill Community Center; One (1) Traulsen Refrigerator serial number AHT1-32WUT M1920607L located at the Ray Morrill Community Center; One (1) Toro 4000D Groundsmaster mower item #1363 2016, Model 30609 serial #316000597 located at Park Services Center, One (1) 2005 GMC Sierra 2500 Pickup Truck item #1119, Vin: 1GTHC23U45F935899 located at Park Services Center; One (1) First Pitch single wheel baseball pitching machine (Red) BB-01 – 1018413 located at the Central Athletic Complex; One (1) JUGS baseball single wheel pitching machine (light blue) BB-03 – JUGS CU 01173 located at the Central Athletic Complex; One (1) JUGS baseball & softball double wheel Pitching Machine (light blue) 5/1996 – JUGS 35153 located at the Central Athletic Complex; One (1) JUGS 53003 baseball & softball double wheel pitching machine (Light Blue) 8/2007 – located at the Central Athletic Complex; One (1) JUGS 55431 baseball & softball double wheel pitching machine (light blue) 12/2009 – located at the Central Athletic Complex; One (1) JUGS SSB 18519 baseball & softball single wheel pitching machine (light blue) 1/2011 located at the Central Athletic Complex; One (1) JUGS SSB 19878 softball single wheel pitching machine (light blue) SB-52 located at the Central Athletic Complex; One (1) JUGS CU 00984 softball single wheel pitching machine (light blue) B-53 located at the Central Athletic Complex; One (1) JUGS CU 00987 softball single wheel pitching machine (light blue) SB-54 – located at the Central Athletic Complex; One (1) JUGS 95023 softball single wheel pitching machine(light blue) SB-55 located at the Central Athletic Complex; One (1) JUGS 60718 baseball & softball single wheel pitching machine (light blue) located at the Central Athletic Complex; One (1) JUGS 39682 baseball & softball double wheel pitching machine (light blue) located at the Central Athletic Complex; One (1) Ingenico Lane/3000 Card reader serial #223017323011087727553437 located at the Ray Morrill Community Center; One (1) Lenovo Thinkstation Desktop serial #MJOAKEVC located at the Ray Morrill Community Center; One (1) Desktop Polycom serial #0107898912550354 located at the Ray Morrill Community Center; One (1) Cisco Meraki POE Switch serial # FCW2033A1BH located at the Ray Morrill Community Center; One (1) Cisco Meraki POE Switch serial # FOC1242V43P located at the Ray Morrill Community Center; One (1) Cisco Meraki POE Switch serial # FOC1415Z2XP located at the Ray Morrill Community Center; One (1) Cisco 5510 Adaptive security Appliance serial # JMX1026K1XT located at the Ray Morrill Community Center; One (1) APC RM Power Module serial # QD0616150473 located at the Ray Morrill Community Center; One (1) APC RM Power Module serial #5D1831T7506 located at the Ray Morrill Community Center; One (1)

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NOW, THEREFORE, IT IS HEREBY ORDAINED BY THE BOARD OF PARK COMMISSIONERS OF THE WHEATON PARK DISTRICT, DuPage County, Illinois, as follows:

Section 1: The foregoing preamble of the Ordinance is hereby incorporated in its entirety in **Ordinance 2026-11**

Section 2: The Park District will dispose: One (1) Hussman Convection oven Model #XSE-10A, serial number 8930932 located at the Ray Morrill Community Center; One (1) Traulsen Refrigerator serial number AHT1-32WUT M1920607L located at the Ray Morrill Community Center; One (1) Toro 4000D Groundsmaster mower item #1363 2016, Model 30609 serial #316000597 located at Park Services Center, One (1) 2005 GMC Sierra 2500 Pickup Truck item #1119, Vin: 1GTHC23U45F935899 located at Park Services Center; One (1) First Pitch single wheel baseball pitching machine (Red) BB-01 – 1018413 located at the Central Athletic Complex; One (1) JUGS baseball single wheel pitching machine (light blue) BB-03 – JUGS CU 01173 located at the Central Athletic Complex; One (1) JUGS baseball & softball double wheel Pitching Machine (light blue) 5/1996 – JUGS 35153 located at the Central Athletic Complex; One (1) JUGS 53003 baseball & softball double wheel pitching machine (Light Blue) 8/2007 – located at the Central Athletic Complex; One (1) JUGS 55431 baseball & softball double wheel pitching machine (light blue) 12/2009 – located at the Central Athletic Complex; One (1) JUGS SSB 18519 baseball & softball single wheel pitching machine (light blue) 1/2011 located at the Central Athletic Complex; One (1) JUGS SSB 19878 softball single wheel pitching machine (light blue) SB-52 located at the Central Athletic Complex; One (1) JUGS CU 00984 softball single wheel pitching machine (light blue) B-53 located at the Central Athletic Complex; One (1) JUGS CU 00987 softball single wheel pitching machine (light blue) SB-54 – located at the Central Athletic Complex; One (1) JUGS 95023 softball single wheel pitching machine(light blue) SB-55 located at the Central Athletic Complex; One (1) JUGS 60718 baseball & softball single wheel pitching machine (light blue) located at the Central Athletic Complex; One (1) JUGS 39682 baseball & softball double wheel pitching machine (light blue) located at the Central Athletic Complex; One (1) Ingenico Lane/3000 Card reader serial #223017323011087727553437 located at the Ray Morrill Community Center; One (1) Lenovo Thinkstation Desktop serial #MJOAKEVC located at the Ray Morrill Community Center; One (1) Desktop Polycom serial #0107898912550354 located at the Ray Morrill Community Center; One (1) Cisco Meraki POE Switch serial # FCW2033A1BH located at the Ray Morrill Community Center; One (1) Cisco Meraki POE Switch serial # FOC1242V43P located at the Ray Morrill Community Center; One (1) Cisco Meraki POE Switch serial # FOC1415Z2XP located at the Ray Morrill Community Center; One (1) Cisco 5510 Adaptive security Appliance

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Section 3: Except, as otherwise provided herein, this **Ordinance 2026-11** Shall be in full force and effective forthwith upon its adoption and approval as provided by law.

Adopted this 21st day of October 2026

AYES: _____

NAYS: _____

ABSENT: _____

_____
President Board of Park Commissioners
Wheaton Park District

ATTEST:

_____
Secretary, Board of Park Commissioners
Wheaton Park District

(S E A L)

CITY OF
WHEATON
Illinois

PLANNING & ECONOMIC DEVELOPMENT
303 W WESLEY STREET, WHEATON, IL, 60187
630.260.2008 | www.wheaton.il.us

September 21, 2026

Dear City of Wheaton Taxing District Representative,

Enclosed with this letter is an agenda for the Annual Joint Review Board Meeting to be held Tuesday, October 20, 2026, at 9:00 a.m. both in-person in the Gamon Room of the Wheaton City Hall, 303 W. Wesley Street and via Zoom as well as copies of the Annual Tax Increment Finance Reports for the City of Wheaton Main Street Redevelopment Area (TIF #2) and the Courthouse Square Redevelopment Area (TIF#3) in the format mandated by the State and our internal reports which are presented in an easier to read format.

I look forward to seeing you all at our meeting.

Sincerely,

James P. Kozik, AICP
Director of Planning & Economic Development

WHEATON MAYOR PHILIP J. SUESS CITY MANAGER RAYMOND MUNCH
CITY COUNCIL: ERICA BRAY-PARKER | LEAH BRICE | SCOTT BROWN | BRADLEY CLOUSING | LYNN ROBBINS | SCOTT WELLER

JOINT REVIEW BOARD MEETING AGENDA

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

CITY OF WHEATON

ANNUAL JOINT REVIEW BOARD MEETING

OCTOBER 20, 2026

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_ApzbZceFQe6UozLbkaMOvQ

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

Webinar ID: 873 8441 3439

Passcode: 473475

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 Tuesday, October 20, 2026, during the Public Comment portion of the meeting.**
- **Virtually at 9:00 a.m. on Tuesday, October 20, 2026, during the Public Comment portion of the meeting**
- **Email the Joint review Board at jkozik@wheaton.il.us before 9:00 a.m. on Tuesday, October 20, 2026.**

I. Call to Order by Secretary.

II. Identification of Joint Review Board Taxing Body attendees.

III. Nomination and Appointment of Public Members.

FY 2025

ANNUAL TAX INCREMENT FINANCE REPORT

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Name of Municipality:	**City of Wheaton**	Reporting Fiscal Year:	**2025**
County:	DuPage	Fiscal Year End:	**12/31/2025**
Unit Code:	**022/125/30**		

FY 2025 TIF Administrator Contact Information-Required

First Name:	**James**	Last Name:	**Kozik**
Address:	303 W Wesley St, PO Box 727	Title:	Director 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 2025 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.].

6/25/2026

Written signature of TIF Administrator — **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 DISTICT

Name of Redevelopment Project Area	Date Designated MM/DD/YYYY	Date Terminated MM/DD/YYYY
Courthouse Redevelopment	3/17/2005	

*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 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 2025

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 $ 7,099,121

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	$ 2,249,385	$ 25,767,546	71%
State Sales Tax Increment	$ -	$ -	0%
Local Sales Tax Increment	$ -	$ -	0%
State Utility Tax Increment	$ -	$ -	0%
Local Utility Tax Increment	$ -	$ -	0%
Interest	$ 321,081	$ 1,279,863	4%
Land/Building Sale Proceeds	$ -	$ -	0%
Bond Proceeds	$ -	$ 7,700,000	21%
Transfers from Municipal Sources	$ -	$ -	0%
Private Sources	$ 3,781	$ 1,307,579	4%
Other (identify source _____; if multiple other sources, attach schedule)	$ -	$ -	0%

All Amount Deposited in Special Tax Allocation Fund	$ 2,574,247		
Cumulative Total Revenues/Cash Receipts		$ 36,054,988	100%
Total Expenditures/Cash Disbursements (Carried forward from Section 3.2)	$ 401,555		
Transfers to Municipal Sources	$ -		
Distribution of Surplus	$ 3,000,000		
Total Expenditures/Disbursements	$ 3,401,555		
Net/Income/Cash Receipts Over/(Under) Cash Disbursements	$ (827,308)		
Previous Year Adjustment (Explain Below)	$ -		
FUND BALANCE, END OF REPORTING PERIOD*	$ 6,271,813		

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

Previous Year Explanation:

SECTION 3.2 A
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.		
		$ -

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

FY 2025

Name of Redevelopment Project Area:

Courthouse Redevelopment

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

Name	Service	Amount
KWCC, Inc.	Water Division Building Renovation	$ 389,564.00
Studio GC Inc.	Architectural Services	$ 10,560.00

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

FY 2025

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 6 [Information requested in SECTION 6.1 is not required by law, but may be helpful in evaluating the performance of TIF in Illinois. SECTIONS 6.2, 6.3, and 6.4 are required by law, if applicable. (65 ILCS 5/11-74.4-5(d))]

FY 2025

Name of Redevelopment Project Area:

Courthouse Redevelopment

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

Number of Jobs Retained	Number of Jobs Created	Job Description and Type (Temporary or Permanent)	Total Salaries Paid
			$ -

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, 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

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, 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

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
Public Alley Reconstruction	n/a
Water Division Building Renovation	n/a

SECTION 8 [Information in the following section is not required by law, but may be helpful in evaluating the performance of TIF in Illinois.]

FY 2025

Name of Redevelopment Project Area:

Courthouse Redevelopment

Provide the base EAV (at the time of designation) and the EAV for the year reported for the redevelopment project area.

Year of Designation	Base EAV	Reporting Fiscal Year EAV
2005	$ 1,196,620	35120039

List all overlapping tax districts in the redevelopment project area.
If overlapping taxing district received a surplus, list the surplus.

X	**Indicate an 'X' if the overlapping taxing districts did not receive a surplus.**

Overlapping Taxing District	Surplus Distributed from redevelopment
COLLEGE OF DUPAGE	$ 79,182
COMMUNITY UNIT SCHOOL DISTRICT 200	$ 2,012,299
DUPAGE AIRPORT AUTHORITY	$ 5,385
DUPAGE COUNTY	$ 60,071
FOREST PRESERVE DISTRICT OF DUPAGE COUNTY	$ 57,820
MILTON TOWNSHIP	$ 18,273
MILTON TOWNSHIP ROAD DISTRICT	$ 31,426
WHEATON MOSQUITO ABATEMENT DISTRICT	$ 5,738
WHEATON PARK DISTRICT	$ 241,606
CITY OF WHEATON	$ 325,070
WHEATON SPECIAL SERVICE AREA #8	$ 155,274
MILTON TOWNSHIP MENTAL HEALTH	$ 7,856
	$ -

Section 7 - Map of District

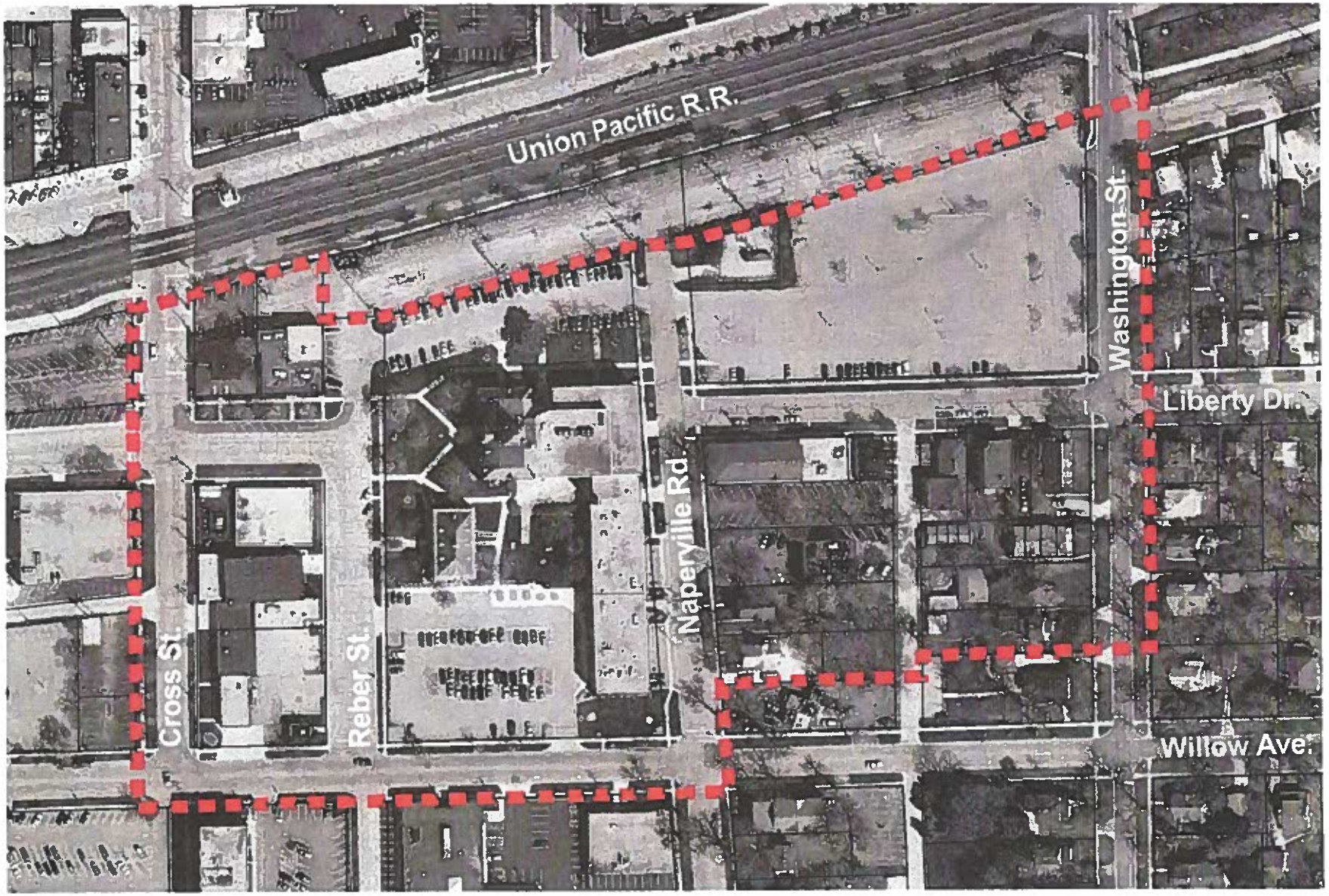

Exhibit 1 - Project Area Boundaries

Courthouse Redevelopment Project Area Plan
City of Wheaton, Illinois

2/1/2005

0 Ft. 75 Ft. 150 Ft.

Attachment C

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 25, 2026

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, 2025 and ending December 31, 2025.

Very truly yours,

KLEIN, THORPE & JENKINS, LTD.

James A. Rhodes

cc. Robert Lehnhardt

CITY OF WHEATON, ILLINOIS

COMPARATIVE BALANCE SHEET
TAX INCREMENT FINANCING #3 - SPECIAL REVENUE FUND

December 31, 2025 and 2024

	2025	2024
ASSETS		
Cash and Investments	$ 8,986,479	$ 7,114,513
Receivables (Net, Where Applicable, of Allowances for Uncollectibles)		
Property Taxes	2,227,500	2,272,050
Interest	15,925	23,958
TOTAL ASSETS	$ 11,229,904	$ 9,410,521
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES		
LIABILITIES		
Accounts Payable	$ 2,695,502	$ 39,350
Contracts Payable	35,089	-
Total Liabilities	2,730,591	39,350
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	2,227,500	2,272,050
Total Liabilities and Deferred Inflows of Resources	4,958,091	2,311,400
FUND BALANCES		
Restricted for TIF Development	6,271,813	7,099,121
Total Fund Balances	6,271,813	7,099,121
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	$ 11,229,904	$ 9,410,521

(See independent auditor's report.)

Attachment L

SIKICH®

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Members of American Institute of Certified Public Accountants

1415 West Diehl Road, Suite 400
Naperville, IL 60563
+1 (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 25, 2026, 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, 2025. 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, 2025 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 25, 2026

CITY OF WHEATON

Tax Increment Financing
District Number Three
Courthouse Redevelopment Project Area

Annual Report
Fiscal Year 2025
January 1, 2025 – December 31, 2025

Fiscal Year 2025 Revenues and Expenditures

Total revenues for fiscal year 2025 were $2.6 million, which included $2.2 million in incremental property tax revenue, $0.3 million in investment income, and $3,781 of miscellaneous revenues. Expenditures totaled $3.4 million, consisting of $3.0 million for surplus distributions, $400,124 in construction and architectural costs for the Water Division Building Renovation Project, and $1,431 for legal services.

Revenues vs Expenditures Fiscal Year 2025	
REVENUES	
Property Tax Increment	$ 2,249,385
Investment Income	321,081
Miscellaneous	3,781
Total Revenues	**$ 2,574,247**
EXPENDITURES	
Surplus Distribution	$ 3,000,000
Construction Costs	389,564
Contractual Services	11,991
Total Expenditures	**$ 3,401,555**
Revenues over/(under) Expenditures	**$ (827,308)**

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.

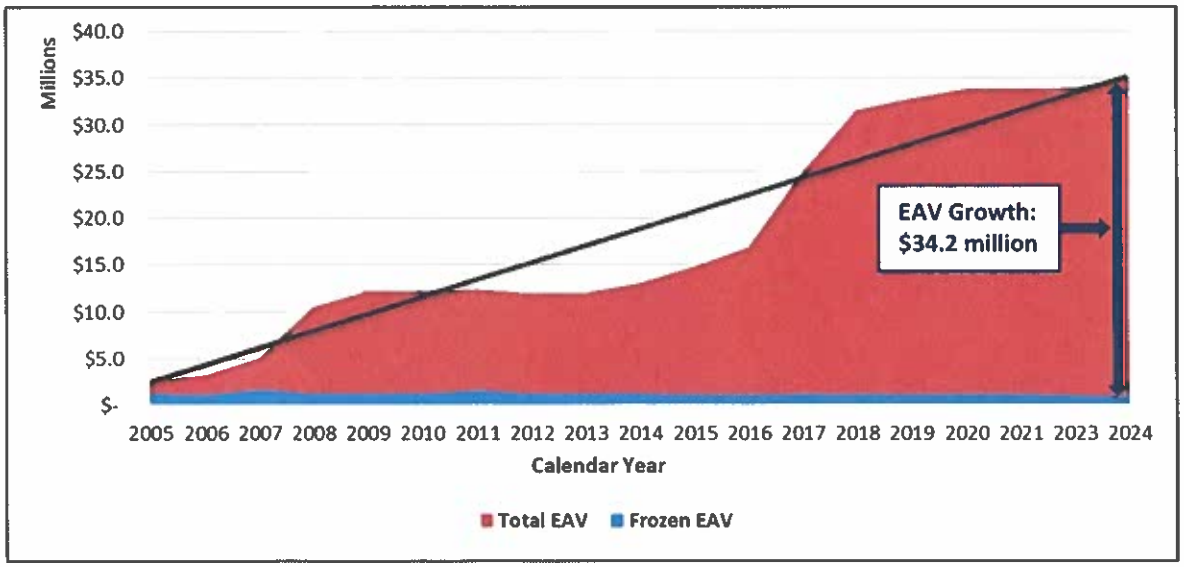
Equalized Assessed Value and Incremental Property Tax Revenues

The TIF's initial frozen Equalized Assessed Valuation (EAV) in 2005 was certified by the DuPage County Clerk at $1.2 million and revised to $934,440 in 2024.

- 2024 Total EAV: $35.1 million; an increase of $1.2 million (or 3.7%) from the 2023 EAV.
- 2024 Incremental EAV: $34.2 million.
- 2024 Incremental Property Tax Revenues: $2.2 million.

The following charts provide a history of the EAV and Incremental Property Tax Revenues.

Equalized Assessed Value (EAV)
2005 – 2024



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. The exterior is exhibiting signs of cracking, and some panels are warping due to water infiltration behind the material. The $1.5 million rehabilitation project will 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: $493,609.

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 $39.0 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 $6.3 million for redevelopment projects and public works improvements are included.

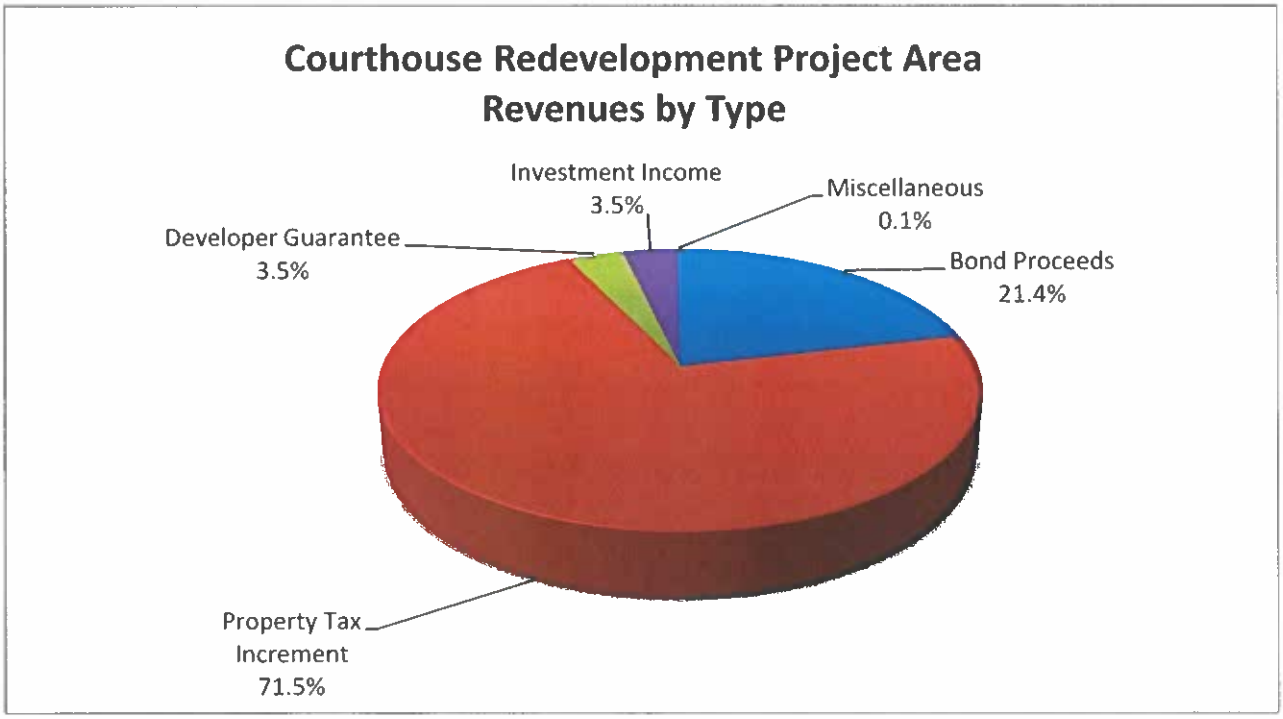
The remaining pages of the report provide detailed financial and projection schedules for the TIF.

City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
Revenues vs Expenditures
December 31, 2025

	Totals thru 12/31/2024	Fiscal Year 2025	Totals thru 12/31/2025
REVENUES			
Property Tax Increment	**$ 23,518,161**	$ 2,249,385	**$ 25,767,546**
Bond Proceeds	**7,700,000**	-	**7,700,000**
Developer Guarantee	**1,274,393**	-	**1,274,393**
Investment Income	**958,782**	321,081	**1,279,863**
Miscellaneous	**29,405**	3,781	**33,186**
Total Revenues	**$ 33,480,741**	**$ 2,574,247**	**$ 36,054,988**
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	**6,000,000**
Transfer to TIF 2	**2,456,257**	-	**2,456,257**
Contractual Services	**1,556,105**	11,991	**1,568,096**
Construction Costs	**244,587**	389,564	**634,151**
Consultant Services	**91,597**	-	**91,597**
Interest Expense	**14,134**	-	**14,134**
Total Expenditures	**$ 26,381,620**	**$ 3,401,555**	**$ 29,783,175**
Revenues over/(under) Expenditures	**$ 7,099,121**	**$ (827,308)**	**$ 6,271,813**

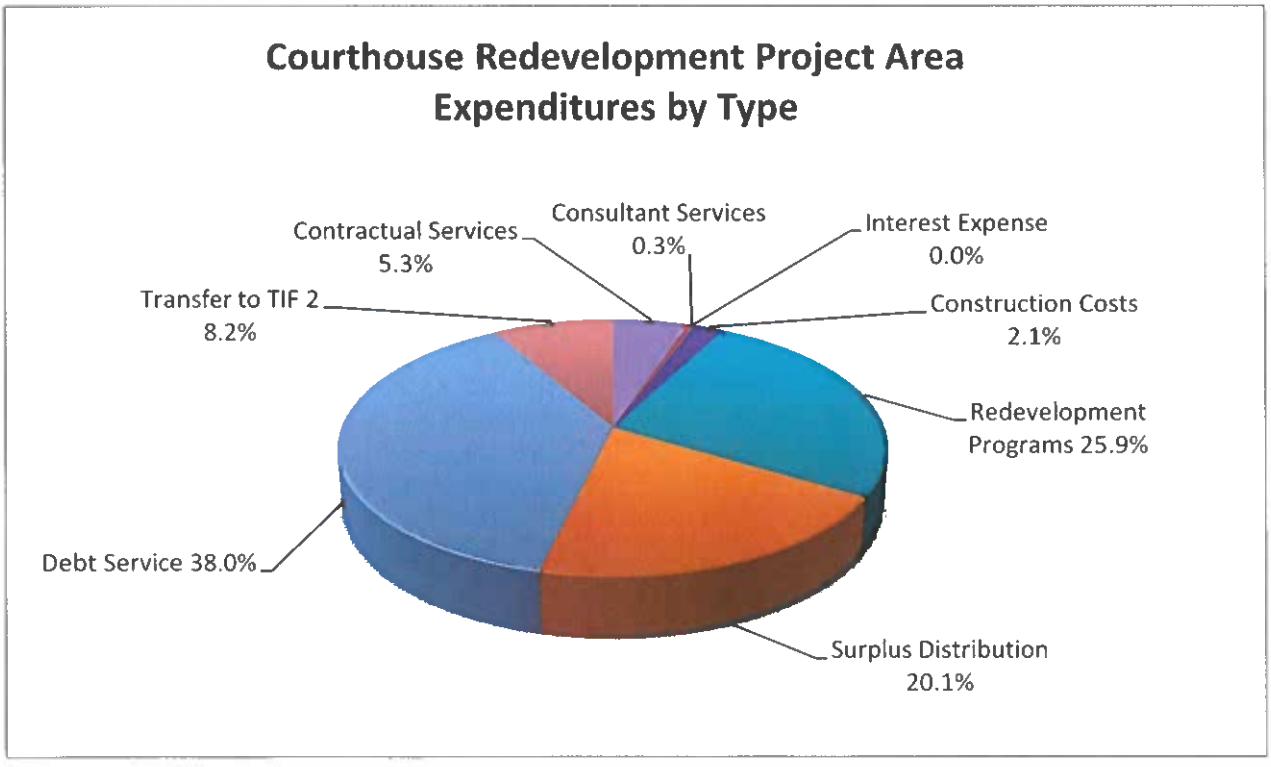
City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
Revenues
December 31, 2025

	Totals thru 12/31/2024	Fiscal Year 2025	Totals thru 12/31/2025
Property Tax Increment	**$ 23,518,161**	$ 2,249,385	**$ 25,767,546**
Bond Proceeds	**7,700,000**	-	**7,700,000**
Developer Guarantee	**1,274,393**	-	**1,274,393**
Investment Income	**958,782**	321,081	**1,279,863**
Miscellaneous	**29,405**	3,781	**33,186**
Total Revenues	**$ 33,480,741**	**$ 2,574,247**	**$ 36,054,988**



City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
Expenditures
December 31, 2025

	Totals thru 12/31/2024	Fiscal Year 2025	Totals thru 12/31/2025
Debt Service	$ 11,318,940	$ -	$ 11,318,940
Redevelopment Programs	7,700,000	-	7,700,000
Surplus Distribution	3,000,000	3,000,000	6,000,000
Transfer to TIF 2	2,456,257	-	2,456,257
Contractual Services	1,556,105	11,991	1,568,096
Construction Costs	244,587	389,564	634,151
Consultant Services	91,597	-	91,597
Interest Expense	14,134	-	14,134
Total Expenditures	$ 26,381,620	$ 3,401,555	$ 29,783,175



City of Wheaton
TIF District Number Three
Courthouse Redevelopment Project Area
Incremental Tax Revenues
Actual and Projected
December 31, 2025

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%	800,026	797,002	7.4282
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
20	2024	2025	2025	35,120,039	1,240,083	3.7%	934,440	34,185,599	4.1%	2,250,248	2,249,385	6.5824
Actual Sub-Total										$ 25,841,490	$ 25,767,546	
Projected												
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										$ 6,890,330	$ 6,821,427	
Grand Total										$ 32,731,820	$ 32,588,973	

(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.

FY 2025

ANNUAL TAX INCREMENT FINANCE REPORT

SUSANA A. MENDOZA
ILLINOIS STATE COMPTROLLER

Name of Municipality:	**City of Wheaton**	Reporting Fiscal Year:	**2025**
County:	DuPage	Fiscal Year End:	**12/31/2025**
Unit Code:	**022/125/30**		

FY 2025 TIF Administrator Contact Information-Required

First Name:	**James**	Last Name:	**Kozik**
Address:	303 W Wesley St, PO Box 727	Title:	Director of Planning & Economic Development
Telephone:	630-260-2008	City:	Wheaton Zip: 60187
E-mail			

I attest to the best of my knowledge, that this FY 2025 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 — **Date** 6/25/2026

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 DISTICT

Name of Redevelopment Project Area	Date Designated MM/DD/YYYY	Date Terminated MM/DD/YYYY
Main Street Redevelopment	12/6/1999	12/31/2022

*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 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 2025

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 $ 388,417

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	$ 17,233	$ 720,411	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: Morningside Litigation:$1.29 million recorded as expense in FY2017; if multiple other sources, attach schedule)	$ -	$ 1,290,000	3%

All Amount Deposited in Special Tax Allocation Fund $ 17,233

Cumulative Total Revenues/Cash Receipts $ 51,150,320 100%

Total Expenditures/Cash Disbursements (Carried forward from Section 3.2) $ 3,950

Transfers to Municipal Sources

Distribution of Surplus $ 401,700

Total Expenditures/Disbursements $ 405,650

Net/Income/Cash Receipts Over/(Under) Cash Disbursements $ (388,417)

Previous Year Adjustment (Explain Below)

FUND BALANCE, END OF REPORTING PERIOD* $ -

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

Previous Year Explanation:

SECTION 3.2 A
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.		
		$ -

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

FY 2025

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.

Name	Service	Amount

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

FY 2025

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:	

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	$ 25,035,281	$ -	$ -
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

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 2025

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

Section 7 - Legal Description of Redevelopment Project Area

(Ordinance No. F-0418)

Exhibit A
Legal Description

THAT PART OF SECTION 16, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, BOUNDED AND DESCRIBED AS FOLLOWS: BEGINNING AT THE POINT OF INTERSECTION OF THE NORTH LINE OF WESLEY STREET WITH THE WEST LINE OF WASHINGTON STREET; THENCE SOUTH ALONG SAID WEST LINE TO THE NORTHERLY LINE OF THE CHICAGO AND NORTHWESTERN RAILROAD; THENCE SOUTHWESTERLY ALONG SAID NORTHERLY LINE TO THE EAST LINE OF CROSS STREET; THENCE SOUTH ALONG SAID EAST LINE TO THE NORTH LINE OF WILLOW AVENUE; THENCE SOUTHWESTERLY TO THE NORTHEASTERN CORNER OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-324-008; THENCE SOUTH ALONG THE EAST LINE OF SAID PROPERTY AND SAID EAST LINE EXTENDED SOUTH TO THE SOUTH LINE OF ILLINOIS STREET; THENCE WEST ALONG SAID SOUTH LINE TO THE WEST LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-323-024 EXTENDED SOUTH; THENCE NORTH ALONG SAID WEST LINE EXTENDED SOUTH AND SAID WEST LINE TO THE SOUTH LINE OF THE EAST AND WEST PUBLIC ALLEY IN BLOCK 323; THENCE WEST ALONG SAID SOUTH LINE AND SAID SOUTH LINE EXTENDED WEST TO THE WEST LINE OF HALE STREET; THENCE NORTH ALONG SAID WEST LINE TO THE SOUTH LINE OF WILLOW AVENUE; THENCE WEST ALONG SAID SOUTH LINE TO THE WEST LINE EXTENDED SOUTH OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-314-021; THENCE NORTH ALONG SAID WEST LINE EXTENDED SOUTH AND EXTENDED NORTH TO THE NORTH LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-314-009; THENCE EAST ALONG SAID NORTH LINE TO THE WEST LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-314-008; THENCE NORTH ALONG SAID WEST LINE TO THE SOUTH LINE OF LIBERTY DRIVE; THENCE EAST ALONG SAID SOUTH LINE TO THE WEST LINE OF HALE STREET; THENCE NORTH ALONG SAID WEST LINE TO THE NORTHERLY LINE OF THE CHICAGO AND NORTHWESTERN RAILROAD; THENCE WEST ALONG SAID NORTHERLY LINE TO THE WEST LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-307-005; THENCE NORTH ALONG SAID WEST LINE AND SAID WEST LINE EXTENDED NORTH TO THE NORTH LINE OF FRONT STREET; THENCE EAST ALONG SAID NORTH LINE TO THE WEST LINE OF HALE STREET; THENCE NORTH ALONG SAID WEST LINE TO THE SOUTH LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-301-029; THENCE WEST ALONG SAID SOUTH LINE TO THE WEST LINE OF SAID PROPERTY; THENCE NORTH ALONG SAID WEST LINE AND SAID WEST LINE EXTENDED NORTH TO THE SOUTH LINE OF WESLEY STREET; THENCE EAST ALONG SAID SOUTH LINE TO THE EAST LINE OF HALE STREET; THENCE NORTH ALONG SAID EAST LINE TO THE NORTH LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-133-006; THENCE EAST ALONG SAID NORTH LINE AND SAID NORTH LINE EXTENDED EAST TO THE EAST LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-133-009; THENCE SOUTH ALONG SAID EAST LINE TO THE NORTH LINE OF THE PROPERTY HAVING A PERMANENT INDEX NUMBER 05-16-133-010; THENCE EAST ALONG SAID NORTH LINE AND SAID NORTH LINE EXTENDED EAST TO THE EAST LINE OF MAIN STREET; THENCE SOUTH ALONG SAID EAST LINE TO THE NORTH LINE OF WESLEY STREET; THENCE EAST ALONG SAID NORTH LINE TO THE POINT OF BEGINNING, ALL IN DUPAGE COUNTY, ILLINOIS.

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, 2025 and ending December 31, 2025.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 25th day of June 2026.

Michael G. Dzugan, City Manager

ATTEST:

Andrea Rosedale, City Clerk

[SEAL]

Attachment D

CITY OF WHEATON

MAIN STREET REDEVELOPMENT PROJECT AREA

TIF #2 expired and was officially terminated on December 31, 2022. However, contracts related to project area costs and obligations for the Downtown Streetscape Project, approved and incurred prior to the expiration date, remained open, with some outstanding work yet to be completed.

TIF #2 was officially closed at year-end. All remaining obligations and costs within the project area, including final expenses associated with the Downtown Streetscape Project, were paid. The City Council subsequently adopted a resolution declaring a surplus of $401,700 from the remaining funds in TIF #2, which was distributed to the taxing entities within the TIF District.

Special Revenue				Capital Projects	
Special Service Area #9	Tax Increment Financing #2	State Forfeiture	Federal Forfeiture	2018 GO Bond	Total
$ -	$ 338,118	$ 272,022	$ 35,229	$ 127,165	$ 4,426,823
495,052	-	-	-	-	495,052
-	532	-	-	335	2,855
-	-	-	-	-	218,495
$ 495,052	$ 338,650	$ 272,022	$ 35,229	$ 127,500	$ 5,143,225
$ -	$ 338,650	$ 1,465	$ -	$ 10,122	$ 350,237
-	-	-	-	10,122	10,122
-	338,650	1,465	-	20,244	360,359
495,052	-	-	-	-	495,052
495,052	-	-	-	-	495,052
495,052	338,650	1,465	-	20,244	855,411
-	-	-	-	-	3,701,343
-	-	270,557	35,229	-	479,215
-	-	-	-	-	-
-	-	-	-	107,256	107,256
-	-	270,557	35,229	107,256	4,287,814
$ 495,052	$ 338,650	$ 272,022	$ 35,229	$ 127,500	$ 5,143,225

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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 25, 2026 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, 2025. 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, 2025 is fairly stated, in all material respects.

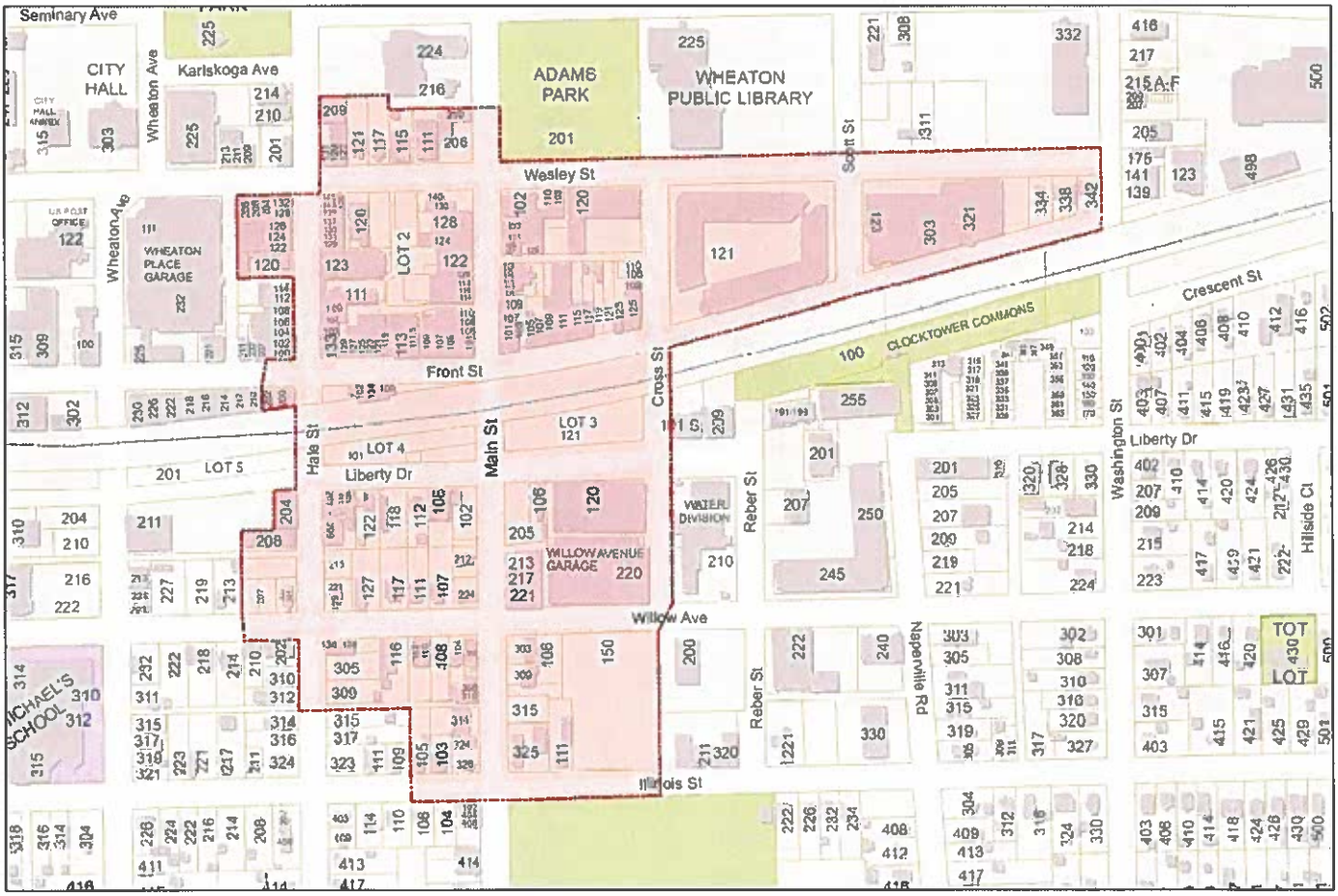
This report is intended solely for the information and use of the Mayor, the City Council, management of the City, the Illinois State Comptroller's Office and the joint review Councils and is not intended to be and should not be used by anyone other than these specified parties.

Sikich CPA LLC

Naperville, Illinois
June 25, 2026

CITY OF WHEATON

Tax Increment Financing
District Number Two
Main Street Redevelopment Project Area

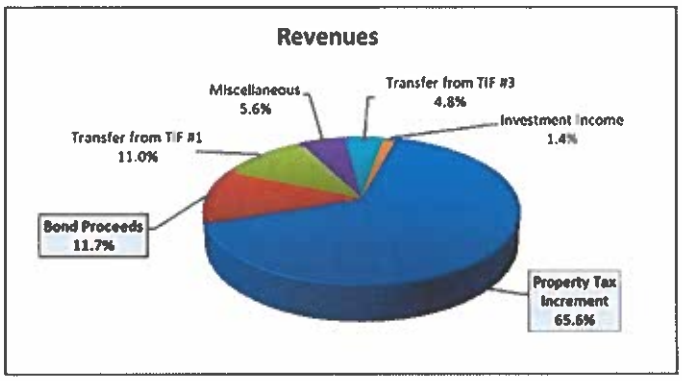


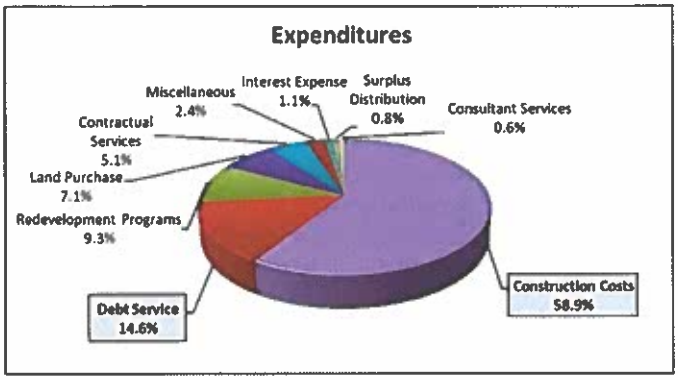
Annual Report
Fiscal Year 2025
January 1, 2025 – December 31, 2025

Financial Activity

Total Revenues and Expenditures

Total revenues were $51.2 million through December 31, 2025. The top two (2) revenue sources were $33.5 million in property tax increment and $6.0 million in bond proceeds. The top expenditures were $30.1 million in construction and $7.5 million for debt service.





Fiscal Year 2025 Revenues and Expenditures

Total revenues for fiscal year 2025 were $17,233 for investment income. Expenditures totaled $405,650, consisting of $401,700 for the surplus distribution, $3,221 in construction costs for the Downtown Streetscape Project, and $729 for legal services.

Revenues vs Expenditures Fiscal Year 2025	
Revenues	
Investment Income	$ 17,233
Total Revenues	**$ 17,233**
Expenditures	
Surplus Distribution	$ 401,700
Construction Costs	3,221
Contractual Services	729
Total Expenditures	**$ 405,650**
Revenues over/(under) Expenditures	**$ (388,417)**

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 #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 for 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)**

Redevelopment Projects

The following table shows a total of $135.5 million was invested for redevelopment projects and infrastructure improvements within the TIF District, including $99.1 million from private funds and $36.4 million in public funds.

Schedule of Private and Public Investments

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	-	25,035,281	25,035,281
10	Wheaton Place Alley Resurfacing	-	85,240	85,240
Totals		$ 99,077,504	$ 36,457,588	$ 135,535,092

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.

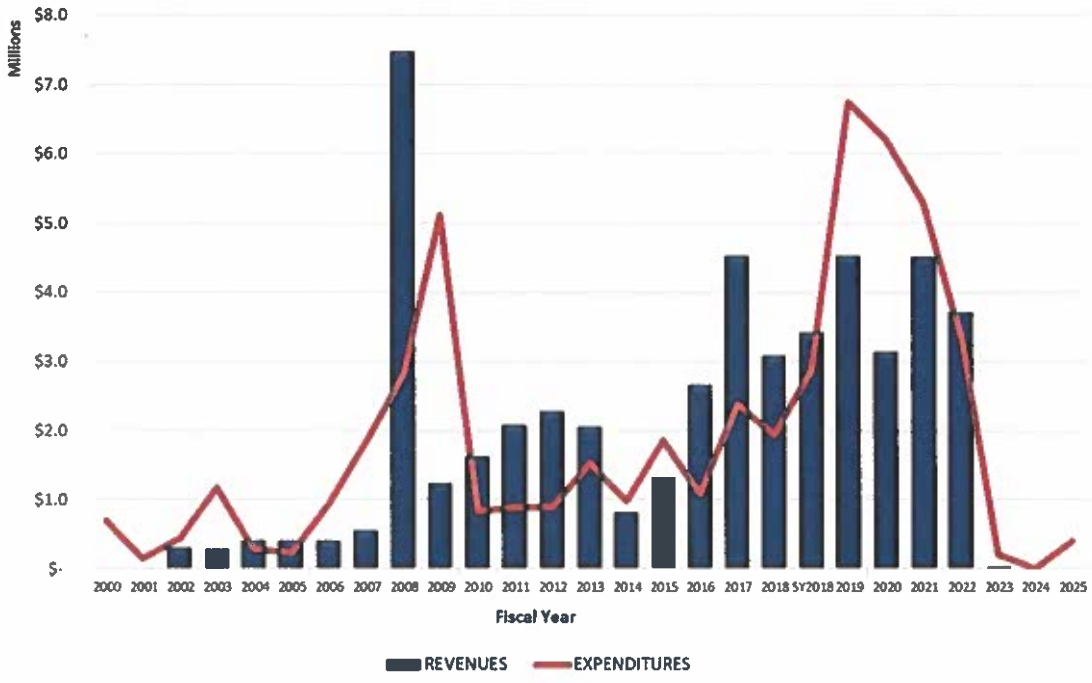
Project 4 - Other Grant Programs. This program provided financial assistance to business owners for other redevelopment grants (retail, sign, awning, and architectural) within the redevelopment project area. This project achieved the goal of maintaining and diversifying the existing economic base of 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

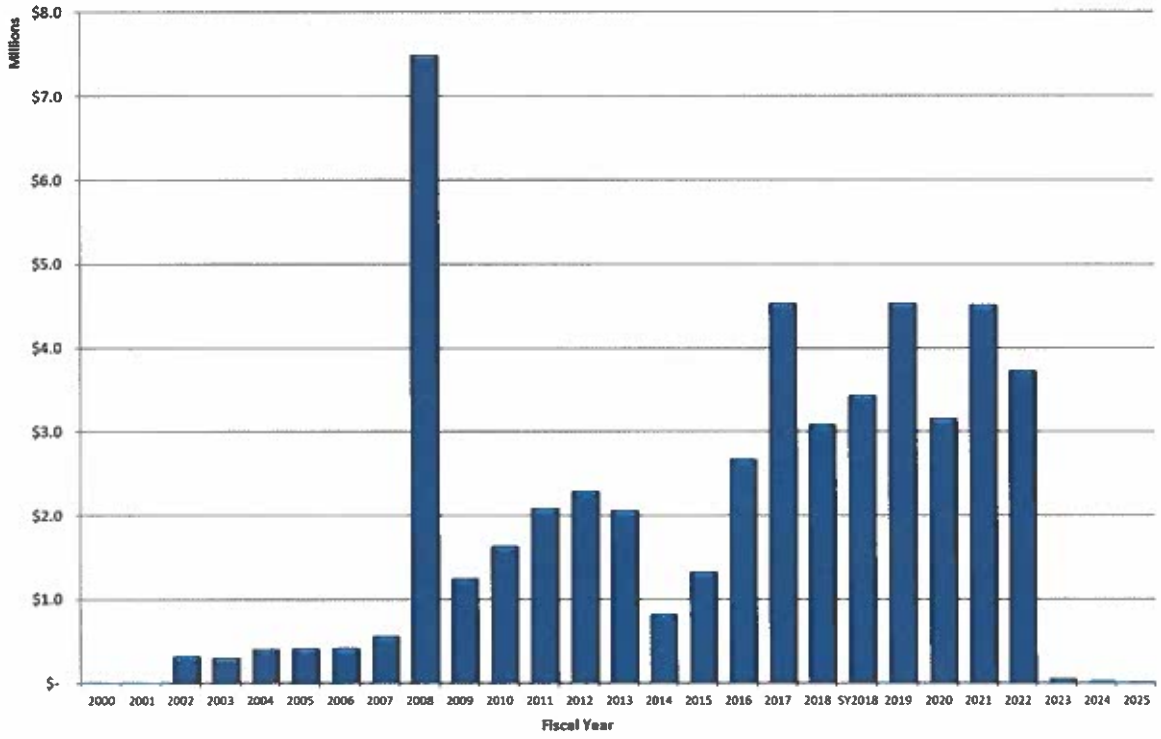
City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
December 31, 2025

Revenues versus Expenditures



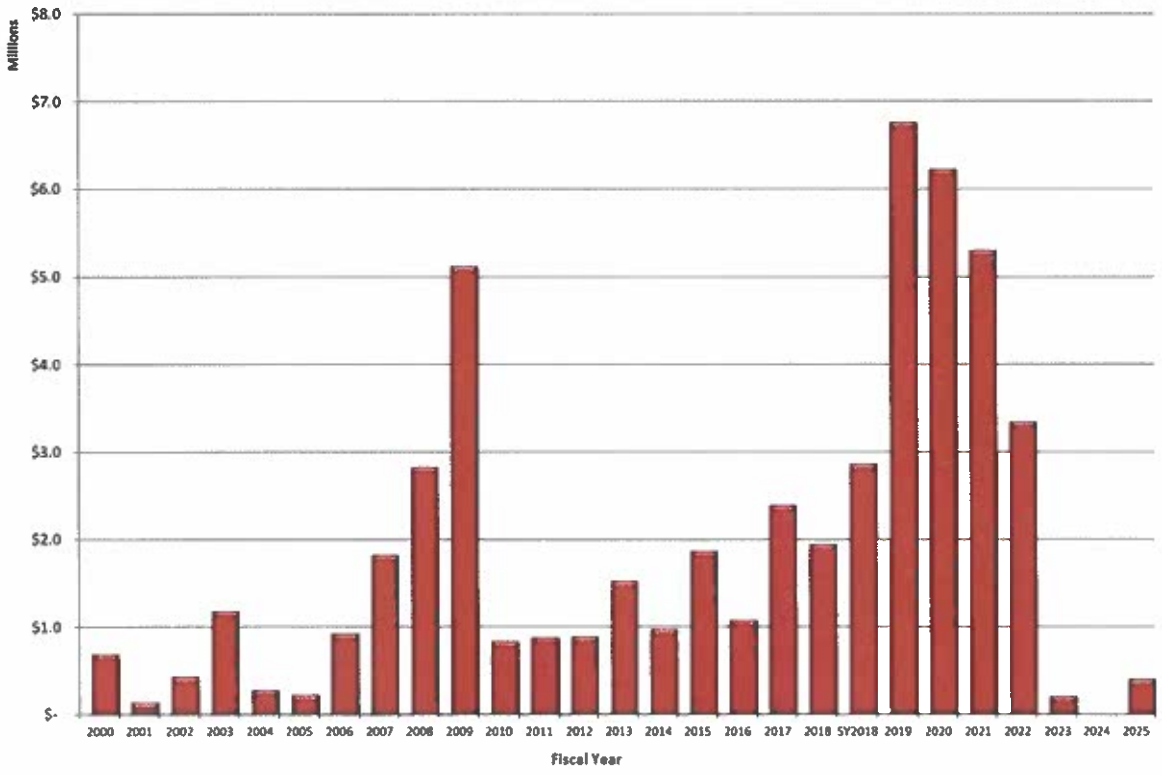
City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
December 31, 2025

Revenues



City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
December 31, 2025

Expenditures



City of Wheaton
TIF District Number Two
Main Street Redevelopment Project Area
December 31, 2025

Incremental Property Tax Revenues – Actual

TO: Board of Commissioners

FROM: Dan Novak, Director of Arrowhead Operations
Brian Kimbrough, Director of Parks and Planning
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: 2026 Arrowhead Driving Range Improvements – Change Order #2

DATE: October 14, 2026

SUMMARY:

Change Order 1 was approved in September and involved converting a portion of the paved areas to permeable brick pavers to satisfy a DuPage County permit requirement for BMPs. Following the September meeting, the need for additional drainage in these areas was identified. E.P. Doyle subsequently provided pricing for the additional drainage work, as detailed in their Extra Work Proposal (EWP) #2.

The final building permit took longer than anticipated to obtain and was not received until September 24, 2026. To allow portions of the work to begin on September 8, 2026, as originally planned, separate demolition and grading permits were obtained. However, the delay in receiving the final building permit required certain activities that would have otherwise occurred concurrently to be postponed. In addition, two rain days resulted in further lost work time. As a result, EP Doyle has requested a no-cost, 14-day contract time extension, extending the substantial completion date from January 18, 2027, to February 5, 2027. This requested extension is detailed in Extra Work Proposal (EWP) #3.

During permit review, the DuPage County Building Department determined that the proposed structural footings were unacceptable and required concrete footings instead. Because this requirement was not communicated to the Park District or contractor before the bid opening, the contract amount must be adjusted. EP Doyle's pricing for this work is detailed in EWP #4.

EWP 2	Drainage additional work at permeable paver area.	$15,833.07
EWP 3	Time extension (14 days)	$0.00
EWP 4	Revised pier footings	$50,722.18
	Total Change	**$66,555.25**

PREVIOUS COMMITTEE/BOARD ACTION:

The original contract with EP Doyle was approved at the August 19, 2026 board meeting, along with a 10% contingency for this project.

REVENUE OR FUNDING IMPLICATIONS:

The original contract	$2,619,935.00	Approved March 18, 2026
Change Order #1	-$489.00	Approved September 16, 2026
Change Order #2	$66,555.25	Current Recommendation
Total	**$2,686,001.25**	$195,927.25 contingency remaining

STAKEHOLDER PROCESS:

Our design team reviewed these changes and recommended proceeding.

LEGAL REVIEW:
N/A

ATTACHMENTS:
FGMA memos concerning timing
FGMA Proposal Request for 2 & 4
EP Doyle Extra Work Proposals 2, 3 & 4

ALTERNATIVES:
N/A

RECOMMENDATION:
Staff recommends the Wheaton Park District Board of Commissioners approve Change Order #2 in the amount of $66,555.25 with EP Doyle.

fgma
FGMARCHITECTS

PROJECT MEMO

Date:	25 September 2026
Recipient:	Mike Benard / Executive Director Wheaton Park District (WPD)
CC:	Steve Hinchee / Superintendent of Planning WPD Brian Kimbrough / Director of Parks and Planning WPD Dan Novak / Director of Arrowhead Operations WPD File
Project Name:	Arrowhead Driving Range Improvements
Project Number:	26-4452.01

Subject – Permeable Paver - Full Scope

As requested please see below the timeline of events related to the need to modify the initial Permeable Paver Change Order.

Timeline:

6/18/2026 – Initial stormwater plans submitted to DuPage County.
7/31/2026 – First stormwater review comments received from DuPage County.
8/11/2026 – Design team issues responses to the 7/31 comments.
9/02/2026 – Second stormwater review comments received from DuPage County. DuPage County comments note east basins as proposed would require modeling for the entire tributary area for the basins which extends north to Butterfield Rd.
9/08/2026 – Conference call with the DuPage County to discuss PCBMP requirements and path forward. Addition modeling noted on 9/02 would restart the 60 day review process. Streamline review would be achieved if new impervious surface could be reduced by 7,000 square feet.
9/09/2026 – WPD directs design and construction team to proceed with reducing new impervious area by converting brick pavers to permeable pavers.
9/09/2026 – Design team issues proposed Sheet C-2 outlining pavers to be converted from impervious to pervious.
9/11/2026 – Construction team provides Extra Work Proposal (EWP)#001. This work order is included in 9/11 Board packet and approved at 9/16 Board meeting.
9/16/2026 – Design team issues fully engineered plans to DuPage County and EPD. NOTE: Fully engineered documents included simplified surface drainage and underdrain tile at pavers to satisfy BMP.

fgma

Narrative:

Stormwater management review timeline by DuPage County is advertised to be 60+/- days. This duration was anticipated and planned for in the overall Project schedule. Unfortunately, toward the end of the review period, it was established by DuPage County the proposed design approach would warrant additional engineering modeling resulting in additional cost and schedule delays.

DuPage County, WPD, Design and Construction team quickly assembled and created the design approach outlined above. The early design was priced and a Change Order was approved at the next Board meeting 5 working days after an agreeable solution was identified by all parties.

The Change Order being considered captures the difference in the early design and the fully engineered design. Prior to approval of this Change Order a detailed reconciliation should be provided taking into account the Bid vs the Fully Engineered revision.

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PROPOSAL REQUEST

Date:	10/01/2026	Initiated by: Owner Architect Consultant Field X Other (DuPage County)
Proposal Request Number:	02	
Recipient:	Bill Winczner E.P. Doyle	
Project:	Arrowhead Golf Club Driving Range improvements	
Project Number:	26-4452.01	

Please prepare and submit an itemized quotation for changes in the Contract Sum and/or Time resulting from modifications to the Contract Documents described herein.
This is NOT a change order or direction to proceed with the work described herein.

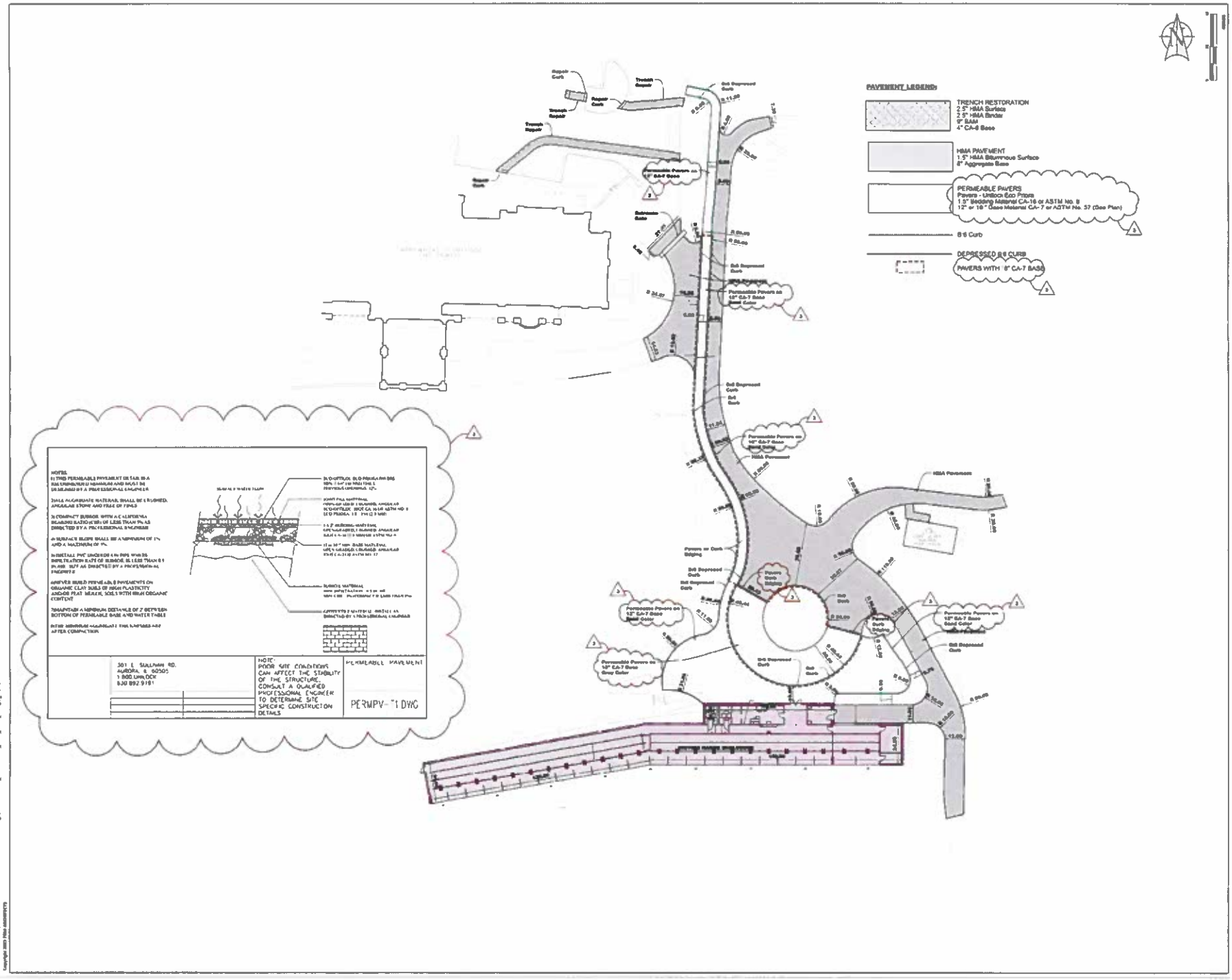
Description: Permeable Paver – Fully Engineered

1. As part of the permeable paver fully engineered design,
    a. Add 4-inch perforated drain tile.
    b. Revisions to grading and storm water structures and piping.

Documents Attached:

1. C-2, C-3.2, C-4 Dated 10/1/2026

ZACHARY KILE, AIA | ARCHITECT
zacharykile@fgmarchitects.com



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FGM Architects
1 Westbrook Corporate Center
Suite 1000
Westchester, Illinois 60154
630.574.8300 direct

DISCIPLINE ORGANIZATION NAME

NO.	DATE	DESCRIPTION
1	[illegible]	ISSUE FOR BID/PERMIT
2	[illegible]	ADDENDUM - 1
	[illegible]	COUNTY REVIEW
	[illegible]	COUNTY REVIEW
	[illegible]	CITY OF WHEATON REVIEW
4	[illegible]	COUNTY REVIEW
	[illegible]	CITY OF WHEATON REVIEW
	[illegible]	ISSUE FOR CONSTRUCTION

ARROWHEAD DRIVING RANGE

WHEATON PARK DISTRICT
26W151 BUTTERFIELD RD
WHEATON, IL 60187

ISSUE FOR BID/PERMIT

LAYOUT AND PAVING PLAN

SHEET NO.
C-2

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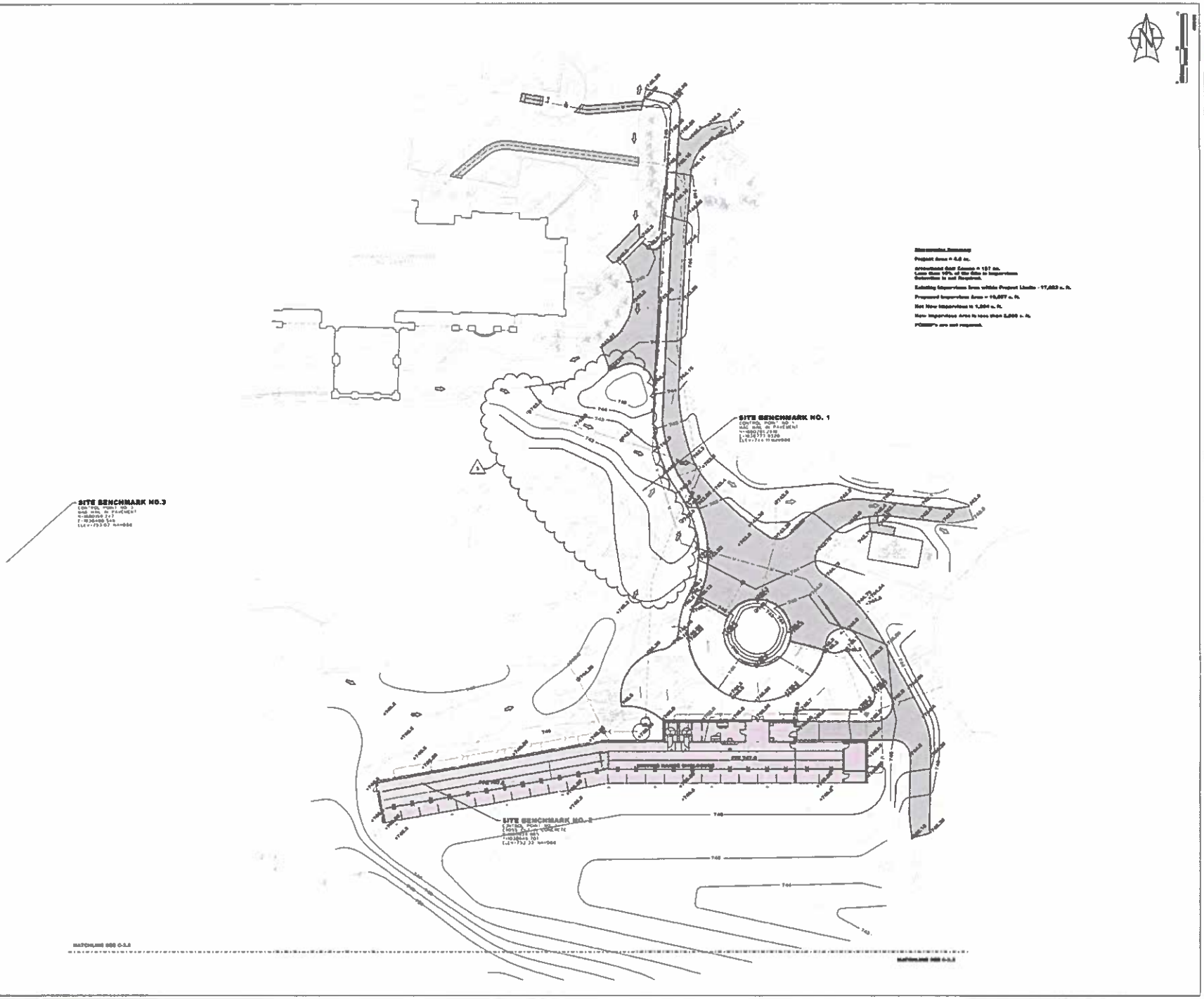

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ARROWHEAD DRIVING RANGE
WHEATON PARK DISTRICT
26W151 BUTTERFIELD RD
WHEATON, IL 60187

ISSUE FOR BID/PERMIT

GRADING PLAN

SHEET NO.
C-3.2

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1/16/2026 5:59:20 PM
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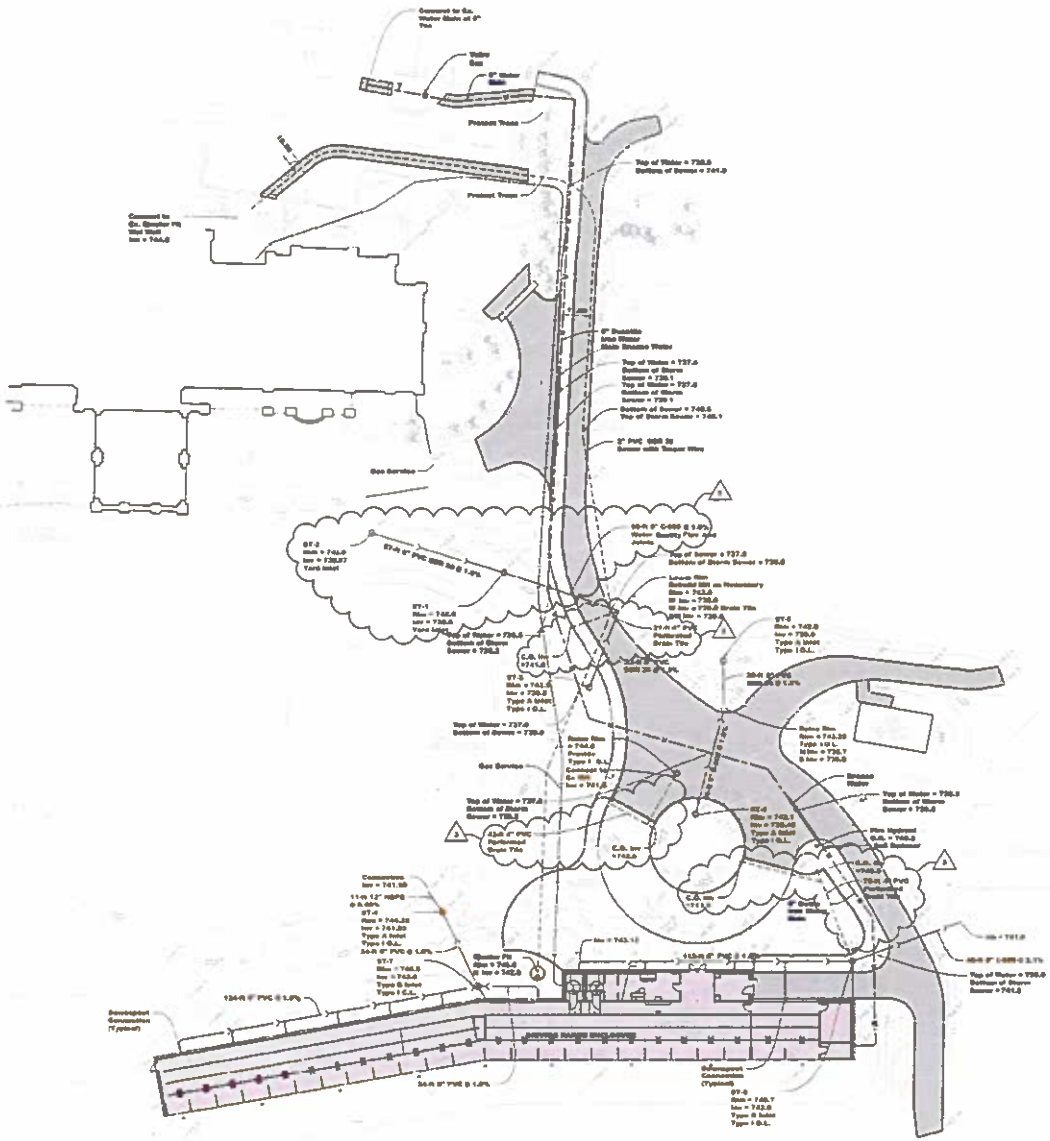

City of Wheaton Water Distribution Specifications - As of January 1, 2022

All Materials shall be as specified below or approved equally, be produced in North America, and be the current year model. All Items Shall be "Marked" meeting the Requirement of Lead in Drinking Water Act Requirements

Water Main

Unless approved in writing all water mains sized as 3" minimum are Class 52 Zinc-coated Ductile Iron pipe.
If a PVC water main is allowed, it must be approved in writing and shall be Certa-Lok PVC or equal. The design shall include 3-#10 Solid Insulated Copper tracer wires laid horizontal in a Copperhead Tracer Wire Access Box at each end. Shop drawings of the Certa-Lok tracer wire be submitted and approved for all PVC water mains.

Polyethylene Wrap - Required on all Water Main Installations

All Ductile iron water main and fittings shall be wrapped with Black Manufacturer polyethylene wrap, 4 mils thick. Polyethylene wrap shall be required with polyethylene tape at overlaps, ends, and every foot that along for pipe joints.

Fire Hydrants

Mueller Super Centurion A-421 4 1/2 inch valve opening with 6-inch flange x mechanical A-7361 resilient wedge valve attached. All bolts shall be stainless steel on all valves and hydrants.

Gate Valves

Mueller A-2361 resilient wedge gate valve
OR
American Series 2361 resilient wedge valve.

Underground Joints

Bell-end cast-integral mechanical joint restrain gland
Tapping Valves
Mueller A-2361 flange x mechanical joint resilient wedge valve
OR
American Series 2360 flange x mechanical joint resilient wedge valve

Tapping Sleeves - All Pressure Connections 4" to 8" Shall Be Done By The City Of Wheaton

Smith-Blair 666 stainless steel tapping sleeve with stainless steel flange
OR
Ford FTSS stainless tapping sleeve with stainless steel flange

Valve Boxes

Tyler Union 6846 screw-type cast iron two-piece valve box.
Note: Plastic valve boxes or plastic extensions are not allowed.
Valve Box Adapter
Type A Gate Valves - 4" & Smaller - 4' 6" AFC
Type B Gate Valves - 6" Mueller, 12" AFC
Type D Gate Valves - 16" Mueller
Type E Gate Valves - 12" Mueller 10' AFC
Valve box extensions shall be Tyler Union #84, #86 or Tyler Union #86 riser

End Caps

Class "A" pipe: Tyler Union Mechanical Joint Cap.
Class "B-C-D" pipe: Tyler Union MJ x PE Dual-Purpose Follower Gland with Tyler Union Mechanical Joint Cap

Service Fittings

Corporation Cock
Mueller 300 Ball Corporation Valve B-25000
OR
Ford Corporation Stop FB600-xxx-NL

Corporation Cock Quarter and Eighth Bends - 3/4", 1", 1 1/2", 2" and 3"
Mueller brass with compression ends and screw nut. Flare nut, non-swivel adapter on stem where others aren't made. Mueller P-15975N P-15976N
OR
Ford brass with compression ends and swivel nut. Flare nut, non-swivel adapter on stem where others aren't made. Ford C84-xxx-NL, C84-xxx-NL

Curb Stop
Mueller 300 Ball Curb Valve P-25150N
OR
Ford B44 Valve Curb Stop B44-xxx-NL

Curb Box
Mueller H 10360 curb box with Minneapolis Pattern Base

Service Saddles
Smith-Blair Model 317 Epoxy Coated Ductile Iron with double stainless steel straps

Abandoned Service Repair Clamps

Ford Meter Box Co. - Style FoCC
OR
Total Piping Solutions, Inc. - Approved Compression Fitting

Connect to Ex. Water Main at 6" Tee

Valve Box

6" Gate Valve

Protect Trees

Top of Water = 738.5
Bottom of Sewer = 701.0

Connect to Ex. Sanitary MH
Rim = 744.0

6" Ductile Iron Water
Main Service Water

Top of Water = 737.5
Bottom of Storm Sewer = 726.1
Top of Water = 727.5
Bottom of Storm Sewer = 726.1
Bottom of Sewer = 740.5
Top of Storm Sewer = 745.1

6" PVC SDR 26 Sewer with Tracer Wire

See Service

ST-2
Rim = 744.0
Inv = 736.27
Yard Inlet

57.4 6" PVC SDR 26 @ 1.0%

ST-1
Rim = 745.6
Inv = 738.6
Yard Inlet

Top of Water = 736.5
Bottom of Storm Sewer = 726.2

C.B. Inv = 741.61

ST-3
Rim = 741.5
Inv = 736.2
Type A Inlet
Type I C.L.

Top of Water = 737.0
Bottom of Sewer = 729.0

Sump Pit
Rim = 744.0
Projection
Type I C.L.
Concrete top
Ex. Inv = 741.0

See Service

Top of Water = 737.0
Bottom of Storm Sewer = 726.0

52.6 4" PVC Perforated Drain Tile

C.B. Inv = 742.0

Connection Inv = 741.39
114.4 12" HDPE @ 0.50%
ST-4
Rim = 745.35
Inv = 741.20
Type A Inlet
Type I C.L.
34.0 6" PVC @ 1.0%

ST-7
Rim = 745.5
Inv = 743.6
Type B Inlet
Type I C.L.

Storm Pit
Rim = 745.0
Inv = 742.0

134.0 6" PVC @ 1.0%

Development Connection (Typical)

34.0 6" PVC @ 1.0%

Development Connection (Typical)

ST-5
Rim = 745.7
Inv = 742.0
Type B Inlet
Type I C.L.

ST-6
Rim = 742.9
Inv = 739.0
Type B Inlet
Type I C.L.

Sump Pit
Rim = 744.20
Type 10 L
N Inv = 736.7
S Inv = 736.8

Storm Water

Top of Water = 736.5
Bottom of Storm Sewer = 726.5

ST-8
Rim = 742.1
Inv = 738.00
Type A Inlet
Type I C.L.

Rim Hydrant
Rim = 740.2
Inv = 740.2
Inlet Bottom

C.B. Inv = 741.0

C.B. Inv = 741.0

78.0 6" PVC Perforated Drain Tile

C.B. Inv = 741.5

6" Ductile Iron Water Main

Inv = 743.12

Inv = 741.0

113.0 6" PVC @ 1.0%

Top of Water = 736.0
Bottom of Storm Sewer = 741.0

N

0 20 40

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No.	Date	Description
6	05/05/2022	ISSUE FOR BID/PERMIT
5	04/25/2022	ADDENDUM - 2
4	04/22/2022	ADDENDUM - 1
	04/20/2022	CITY OF WHEATON REVIEW
	03/30/2022	CITY OF WHEATON REVIEW
3	03/25/2022	CITY OF WHEATON REVIEW
2	03/11/2022	CITY OF WHEATON REVIEW
1	10/01/2020	ISSUE FOR CONSTRUCTION

ARROWHEAD DRIVING RANGE
WHEATON PARK DISTRICT
26W151 BUTTERFIELD RD
WHEATON, IL 60187

ISSUE FOR BID/PERMIT

UTILITY PLAN

SHEET NO. C-4

JOB NO. 20-052.01

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2/18/2022 5:59:20 PM
Autodesk Docs://Wheaton PD Arrowhead Golf Club Range/19 4452 01_Arrowhead_Golf_Club_Range_R22.rvt
Manager Web Publication

Arrowhead Driving Range (25-023)
Extra Work Proposal #002

Below are the pricing and time requirements to perform the following extra work to the contract:

Drainage additional work at permeable paver area.

References : Permeable Paver Drainage Permit Revision

Submittal : #0 10/01/2026

EWP Cost Subtotal		$14,782.00
GL Insurance	1.00%	$147.82
Overhead and Profit	5.00%	$746.49
P&P Bond	1.00%	$156.76
EWP #002 Total Cost:		**$15,833.07**
EWP #002 Time Extension :		C.D.

Notes : Additional paver drainage information received after comments from Dupage County.

Excavation: $11,492
- Additional Work: Underdrainage and Fabric
  - 529 CY of dirt subgrade and relocated
  - Additional Fabric
  - 378 CY or 700 tons of CA7
  - Connection to existing manholes
  - 121' of 4" perforated SDR 26 trenched deeper than paver subgrade
  - 3 additional cleanouts with risers
- Credits: ($1610)
  - 8" to 6" PVC is $5 per LF x 107' = ($535)
  - 3' inlet and 2' inlet cost difference = ($400)
  - 9' less of 8" at $75 per LF = ($675)

- Geocon field report dated 10/1: (report attached)
  - Due to the proof roll failure at the permeable paver locations: CA 1 in lieu of CA 7 $4,900

Subtotal: $14,782

Arrowhead Driving Range (25-023)
Extra Work Proposal #002

To authorize E.P. Doyle & Son, LLC to proceed with this extra work, please acknowledge your acceptance of this proposal by signing and dating below, and we will issue a Change Order in accordance with the Contract provisions.

E. P. Doyle & Son, LLC

By

October 2, 2026

Date

Wheaton Park District

By

Date

E. P. Doyle & Son, LLC

By

Date

E. P. Doyle & Son, LLC

By

Date

Arrowhead Driving Range (25-023)
Extra Work Proposal #003

Below are the pricing and time requirements to perform the following extra work to the contract:

Project Schedule Update 9/29/2026

References : Permit/Cover the Tee's structure updates

Submittal : **#1** 09/29/2026

EWP #003 Total Cost:	**$0.00**	
EWP #003 Time Extension :	**14**	C.D.

Notes : The last issued schedule (dated 09/29/26) showed our substantial completion date being extended to 2/5/2027. The original contractually obligated substantial completion date was 01/18/2027, as provided in the original RFP documents. Due to a delay in the permitting process and design changes that affect the structure (concrete sonotubes) of the driving range, EP Doyle is requesting an additional 14 days to be extended to the contractual substantial completion date.

The completion date within the attached and updated schedule (dated 09/29/26) is based on the following items:

1. Issuance of the demolition permit on 9/4/26
2. Grading permit received from DuPage County on 9/16/26.
3. Building permit being received on 9/24/26.

The out of sequence permit delays above caused a 3 day delay

1. Cover the Tee's IFC set updated that came on 9/17/26 after a shop drawing review.
2. Rain out days of 9.21 & 9.22.26

These two items caused an 11 day delay due to increased concrete and excavation scope.

Please not that this EWP is solely intended to be an amendment to the contract construction schedule and thus extending the substantial completion from 01.18.2026 to 02.05.2026 (14 additional working days).

The completion delay will have cost impacts including additional general conditions which will be finalized in separate EWPS / Owner Change Order.

Any additional costs, expenses, or adjustments to the contract price that arise from the schedule extension and revision described in this change order shall not be deemed approved or payable unless and until such costs are specifically identified and agreed to in a subsequent, written change order executed by both parties.

Arrowhead Driving Range (25-023)
Extra Work Proposal #003

To authorize E.P. Doyle & Son, LLC to proceed with this extra work, please acknowledge your acceptance of this proposal by signing and dating below, and we will issue a Change Order in accordance with the Contract provisions.

E. P. Doyle & Son, LLC

By

September 30, 202

Date

Wheaton Park District

By

Date

E. P. Doyle & Son, LLC

By

Date

E. P. Doyle & Son, LLC

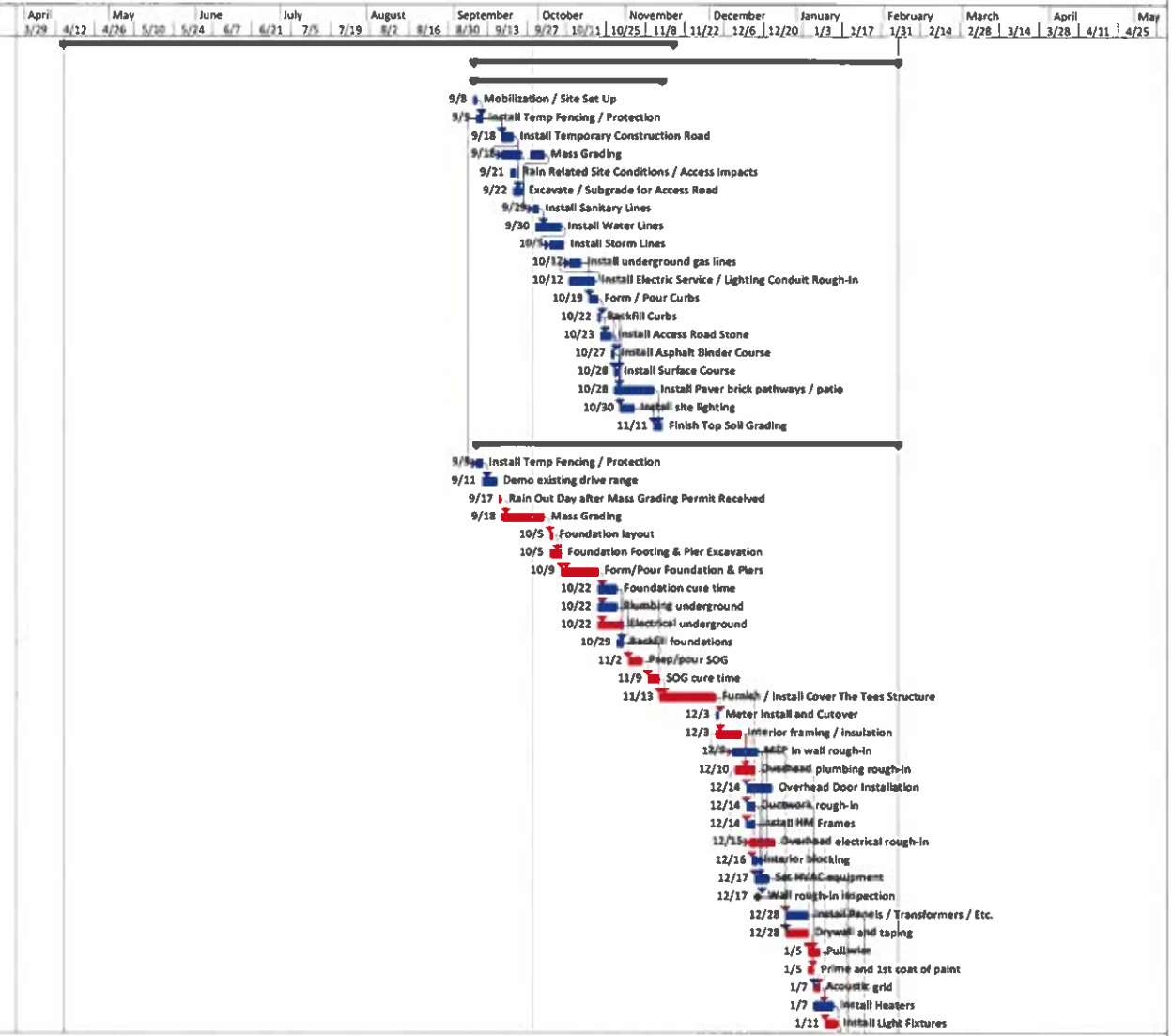
By

Date

Arrowhead Golf Club
Driving Range Improvement

09/29/26

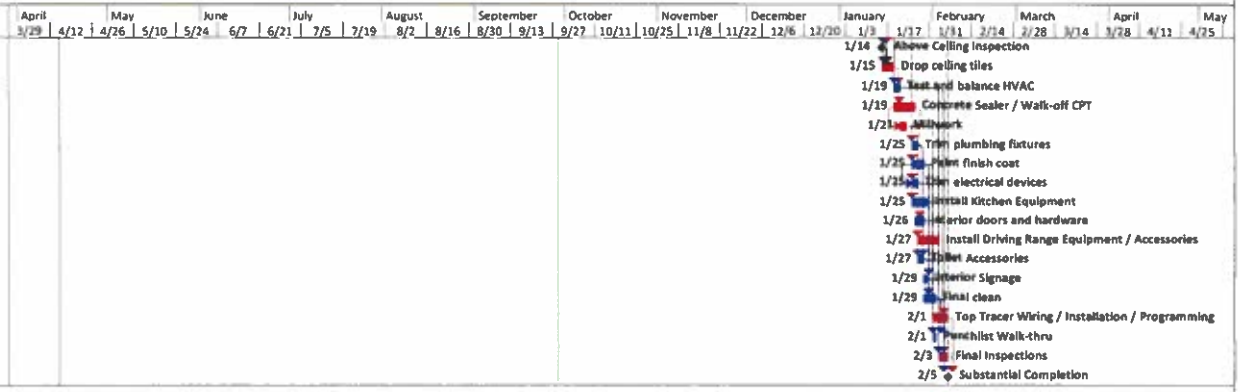
ID	Task Name	Duration	Start	Finish
1	**Pre Construction Schedule**	**152 days**	**Wed 4/15/26**	**Tue 11/17/26**
78	**Construction**	**104 days**	**Tue 9/8/26**	**Fri 2/5/27**
79	**Site Work Construction**	**49 days**	**Tue 9/8/26**	**Fri 11/13/26**
80	Mobilization / Site Set Up	1 day	Tue 9/8/26	Tue 9/8/26
81	Install Temp Fencing / Protection	2 days	Wed 9/9/26	Thu 9/10/26
82	Install Temporary Construction Road	2 days	Fri 9/18/26	Mon 9/21/26
83	Mass Grading	10 days	Fri 9/18/26	Fri 10/2/26
84	Rain Related Site Conditions / Access Impacts	2 days	Mon 9/21/26	Tue 9/22/26
88	Excavate / Subgrade for Access Road	3 days	Tue 9/22/26	Thu 9/24/26
85	Install Sanitary Lines	2 days	Tue 9/29/26	Wed 9/30/26
86	Install Water Lines	7 days	Wed 9/30/26	Thu 10/8/26
87	Install Storm Lines	5 days	Mon 10/5/26	Fri 10/9/26
89	Install underground gas lines	4 days	Mon 10/12/26	Thu 10/15/26
90	Install Electric Service / Lighting Conduit Rough-In	7 days	Mon 10/12/26	Tue 10/20/26
91	Form / Pour Curbs	3 days	Mon 10/19/26	Wed 10/21/26
92	Backfill Curbs	1 day	Thu 10/22/26	Thu 10/22/26
93	Install Access Road Stone	2 days	Fri 10/23/26	Mon 10/26/26
94	Install Asphalt Binder Course	1 day	Tue 10/27/26	Tue 10/27/26
95	Install Surface Course	1 day	Wed 10/28/26	Wed 10/28/26
96	Install Paver brick pathways / patio	10 days	Wed 10/28/26	Tue 11/10/26
97	Install site lighting	3 days	Fri 10/30/26	Tue 11/3/26
98	Finish Top Soil Grading	3 days	Wed 11/11/26	Fri 11/13/26
99	**Building Construction**	**103 days**	**Wed 9/9/26**	**Fri 2/5/27**
100	Install Temp Fencing / Protection	2 days	Wed 9/9/26	Thu 9/10/26
101	Demo existing drive range	3 days	Fri 9/11/26	Tue 9/15/26
102	Rain Out Day after Mass Grading Permit Received	1 day	Thu 9/17/26	Thu 9/17/26
103	Mass Grading	11 days	Fri 9/18/26	Fri 10/2/26
104	Foundation layout	1 day	Mon 10/5/26	Mon 10/5/26
105	Foundation Footing & Pier Excavation	4 days	Mon 10/5/26	Thu 10/8/26
106	Form/Pour Foundation & Piers	9 days	Fri 10/9/26	Wed 10/21/26
107	Foundation cure time	5 days	Thu 10/22/26	Wed 10/28/26
108	Plumbing underground	5 days	Thu 10/22/26	Wed 10/28/26
109	Electrical underground	7 days	Thu 10/22/26	Fri 10/30/26
110	Backfill foundations	2 days	Thu 10/29/26	Fri 10/30/26
111	Prep/pour SOG	5 days	Mon 11/2/26	Fri 11/6/26
112	SOG cure time	4 days	Mon 11/9/26	Thu 11/12/26
113	Furnish / install Cover The Tees Structure	12 days	Fri 11/13/26	Wed 12/2/26
114	Meter Install and Cutover	1 day	Thu 12/3/26	Thu 12/3/26
115	Interior framing / insulation	7 days	Thu 12/3/26	Fri 12/11/26
116	MEP In wall rough-in	7 days	Wed 12/9/26	Thu 12/17/26
117	Overhead plumbing rough-in	5 days	Thu 12/10/26	Wed 12/16/26
118	Overhead Door Installation	7 days	Mon 12/14/26	Tue 12/22/26
119	Ductwork rough-in	3 days	Mon 12/14/26	Wed 12/16/26
120	Install HM Frames	3 days	Mon 12/14/26	Wed 12/16/26
121	Overhead electrical rough-in	7 days	Tue 12/15/26	Wed 12/23/26
122	Interior blocking	2 days	Wed 12/16/26	Thu 12/17/26
123	Set HVAC equipment	3 days	Thu 12/17/26	Mon 12/21/26
124	Wall rough-in inspection	0 days	Thu 12/17/26	Thu 12/17/26
125	Install Panels / Transformers / Etc.	5 days	Mon 12/28/26	Mon 1/4/27
126	Drywall and taping	5 days	Mon 12/28/26	Mon 1/4/27
127	Pull wire	4 days	Tue 1/5/27	Fri 1/8/27
128	Prime and 1st coat of paint	2 days	Tue 1/5/27	Wed 1/6/27
129	Acoustic grid	2 days	Thu 1/7/27	Fri 1/8/27
130	Install Heaters	5 days	Thu 1/7/27	Wed 1/13/27
131	Install Light Fixtures	4 days	Mon 1/11/27	Thu 1/14/27



Arrowhead Golf Club
Driving Range Improvement

09/29/26

ID	Task Name	Duration	Start	Finish
132	Above Ceiling Inspection	0 days	Thu 1/14/27	Thu 1/14/27
133	Drop ceiling tiles	2 days	Fri 1/15/27	Mon 1/18/27
134	Test and balance HVAC	2 days	Tue 1/19/27	Wed 1/20/27
135	Concrete Sealer / Walk-off CPT	5 days	Tue 1/19/27	Mon 1/25/27
136	Millwork	2 days	Thu 1/21/27	Fri 1/22/27
137	Trim plumbing fixtures	2 days	Mon 1/25/27	Tue 1/26/27
138	Paint finish coat	4 days	Mon 1/25/27	Thu 1/28/27
139	Trim electrical devices	2 days	Mon 1/25/27	Tue 1/26/27
140	Install Kitchen Equipment	5 days	Mon 1/25/27	Fri 1/29/27
141	Interior doors and hardware	3 days	Tue 1/26/27	Thu 1/28/27
142	Install Driving Range Equipment / Accessories	5 days	Wed 1/27/27	Tue 2/2/27
143	Toilet Accessories	2 days	Wed 1/27/27	Thu 1/28/27
144	Interior Signage	1 day	Fri 1/29/27	Fri 1/29/27
145	Final clean	2 days	Fri 1/29/27	Mon 2/1/27
146	Top Tracer Wiring / Installation / Programming	5 days	Mon 2/1/27	Fri 2/5/27
147	Punchlist Walk-thru	1 day	Mon 2/1/27	Mon 2/1/27
148	Final Inspections	3 days	Wed 2/3/27	Fri 2/5/27
149	Substantial Completion	0 days	Fri 2/5/27	Fri 2/5/27



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PROJECT MEMO

Date:	25 September 2026
Recipient:	Mike Benard / Executive Director Wheaton Park District (WPD)
CC:	Steve Hinchee / Superintendent of Planning WPD Brian Kimbrough / Director of Parks and Planning WPD Dan Novak / Director of Arrowhead Operations WPD File
Project Name:	Arrowhead Driving Range Improvements
Project Number:	26-4452.01

Subject – Cover the Tees Foundation System

As requested please see below the timeline of events related to the need to modify the Cover the Tees foundation system from Cover the Tees standard earth anchors to concrete piers.

Timeline:

6/18/2026 – Initial permit drawings General Construction (Bid Package B) submitted to DuPage County
7/08/2026 – Pre-Bid Meeting General Construction
7/14/2026 – Initial permit comments received from DuPage County
7/17/2026 – Bid Opening General Construction.
8/03/2026 - Permit Response issued to DuPage County
8/05/2026 – WPD Sub-Committee review of Bid award to EP Doyle (EPD)
8/19/2026 – WPD Board approves Bid award to EPD.
9/04/2026 – Demolition Permit received from DuPage County. Building Permit still in review status.
9/16/2026 – Grading Permit received from DuPage County. Building Permit still in review status.
9/24/2026 – Building Permit received from DuPage County.

Narrative:

In accordance with good design and construction practice "For Construction" documents include Bid Documents + Addendum + Approved Permit Review comments. The For Construction documents are memorialized by issuance of a Building Permit by the governing authorities. These documents establish the final scope of work and the basis shop drawings.

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In this case, taking into account a very aggressive construction schedule, the design and construction team initiated the shop drawing process out of sequence and prior to receiving a Building Permit. During review of the concrete shop drawings on September 17, 2026, FGMA returned the submittal with the pending revised structural design. This alerted E.P. Doyle to the foundation revisions, prompting its review of the associated cost implications.

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PROPOSAL REQUEST

Date:	10/01/2026	Initiated by: Owner Architect Consultant Field X Other (DuPage County)
Proposal Request Number:	04	
Recipient:	Bill Winczner E.P. Doyle	
Project:	Arrowhead Golf Club Driving Range improvements	
Project Number:	26-4452.01	

Please prepare and submit an itemized quotation for changes in the Contract Sum and/or Time resulting from modifications to the Contract Documents described herein.
This is NOT a change order or direction to proceed with the work described herein.

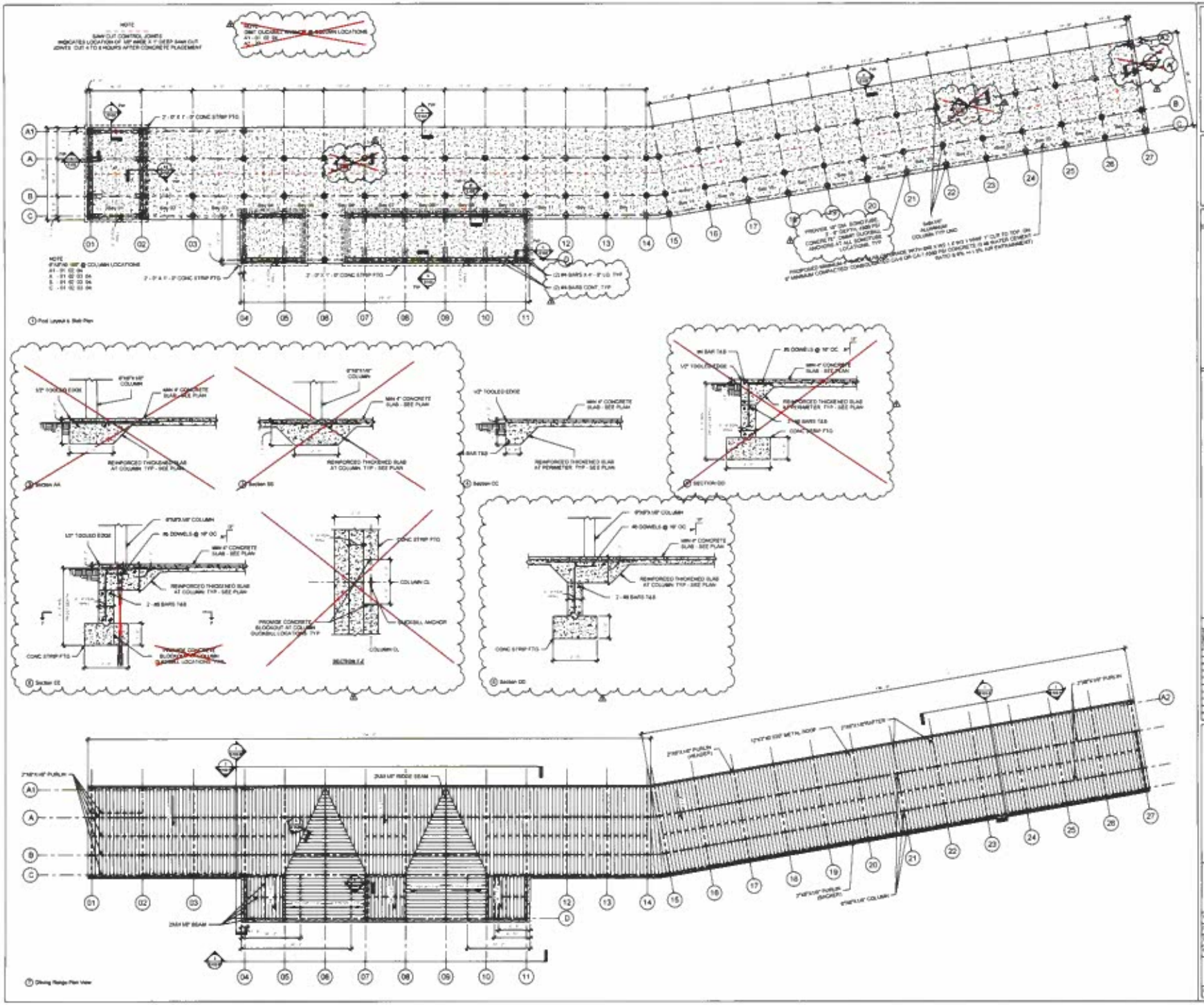
Description: Cover the Tees – Foundation System Change

1. In response to DuPage County permit comments, Cover the Tees revised the structural system. The revisions listed below summarize the nature of the scope changes and are not exhaustive. Refer to the attached documents for the full extent of the foundation system revisions.
    a. Removal of grade beams and earth anchors at cover the tees columns
    b. Provide pier style footings at columns in the open hitting bays

Documents Attached:

1. S102, S103A, S103B, 105A, 105B, 105C, 105D. Dated 10.01.2026

ZACHARY KILE, AIA | ARCHITECT
zacharykile@fgmarchitects.com



Cover The Tees
1713 Kennedy Pt.
Oviedo, FL 32765
Mailing Address
P.O. Box 622363 Oviedo, FL 32762

[redacted]
ML Structural
info@mlstructural.com
224-214-0565
334 E Colfax St Unit D,
Palatine, IL 60067

Engineer's Stamp

No	Description	Date
5	ISSUED FOR SUBMITTAL	[illegible]
6	PERMIT REVIEW 1	[illegible]
7	ISSUED FOR CONSTRUCTION	[illegible]

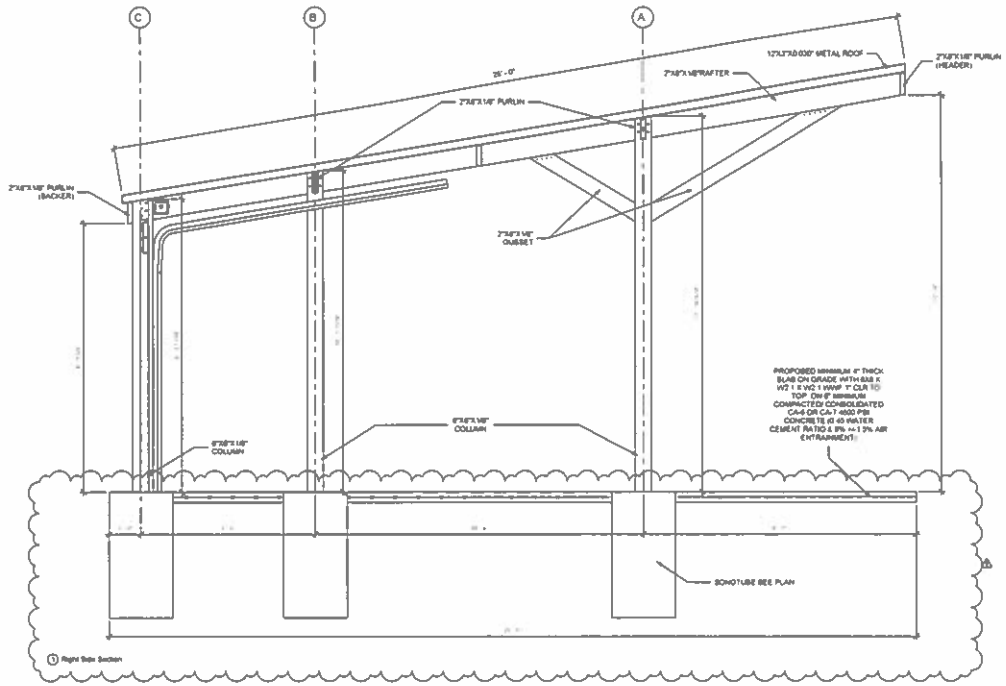
Arrowhead Golf Club
26 W151 Butterfield Rd,
Wheaton, IL 60189

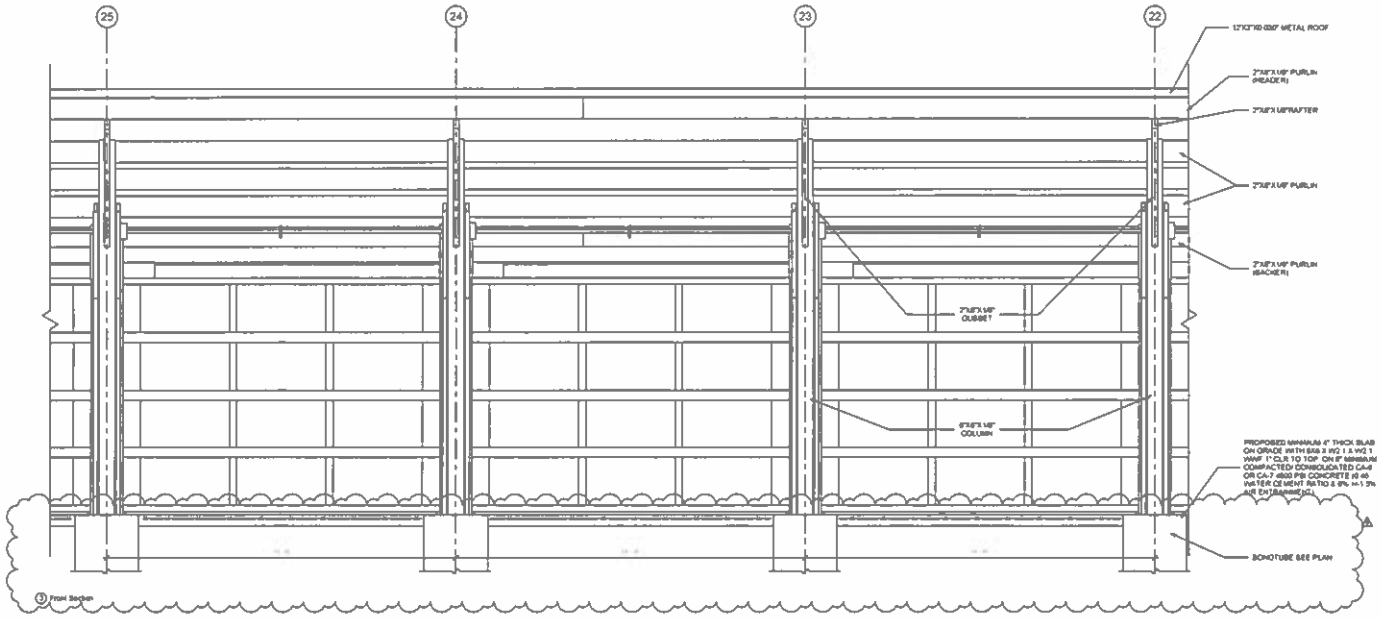
25 Bays
22 @ 11' O.C.
3 @ 14'

Slab Plan & Plan view

Project Number	00000
Date	09 / 22 / 26
Drawn By	KGM
Checked By	Checker

S102





Cover The Tees
1713 Kennedy Pt.
Oviedo, FL 32765
Mailing Address:
P.O. Box 622363 Oviedo, FL 32762

[redacted]
ML Structural
info@mlstructual.com
224-214-0565
334 E Colfax St Unit D,
Palatine, IL 60067

Engineer's Stamp

No.	Description	Date
5	ISSUED FOR BID/PERMIT	09/18/2026
8	PERMIT REVIEW 1	09/03/2026
12	ISSUED FOR CONSTRUCTION	10/01/2026

Arrowhead Golf Club
26 W151 Butterfield Rd,
Wheaton, IL 60189

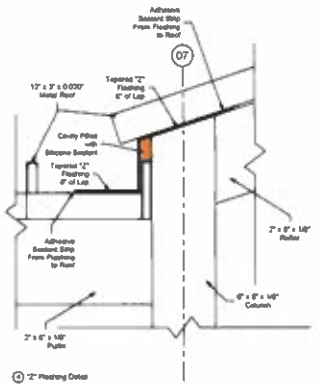
25 Bays
22 @ 11' O.C.
3 @ 14'

Right Side Section & Front Section

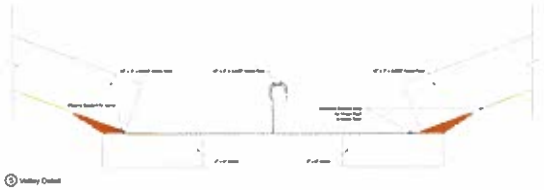
Project Number	00000
Date	09 / 22 / 26
Drawn By	KGM
Checked By	Checker

S103 A

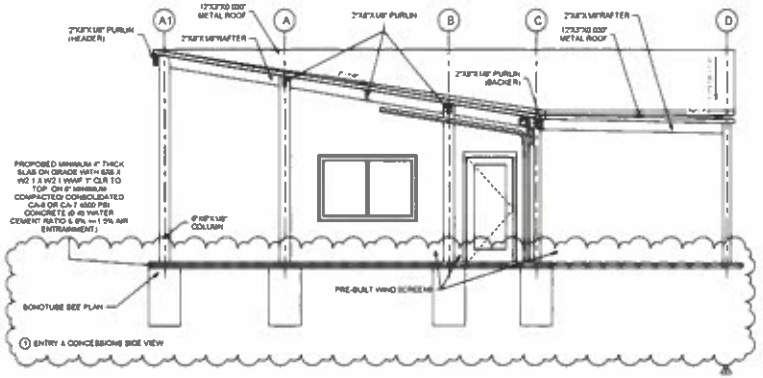
Scale



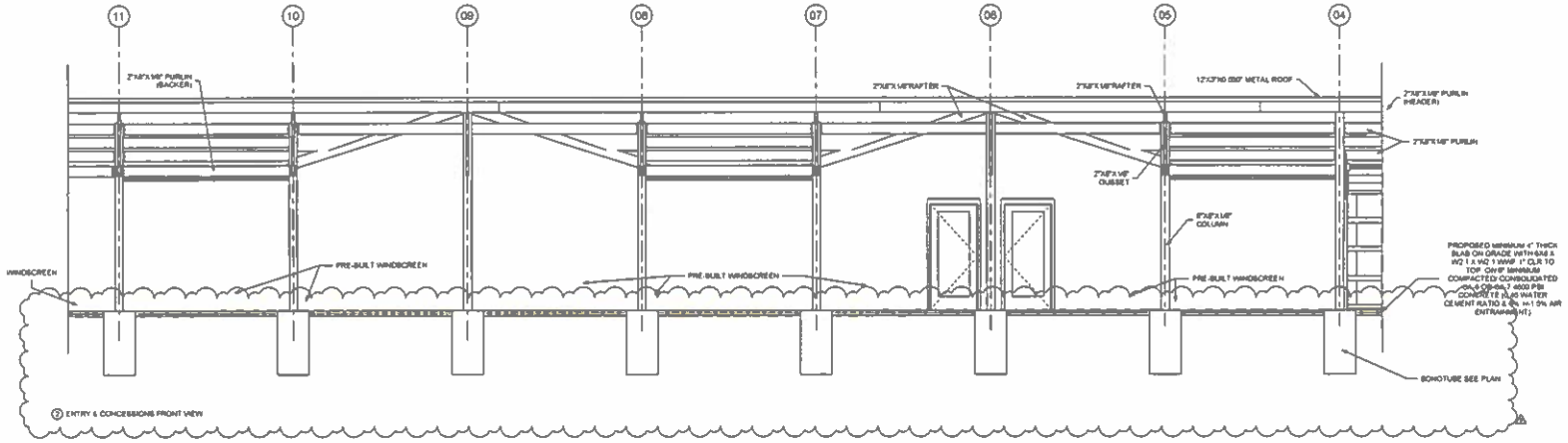
07 "Z" Flashing Detail



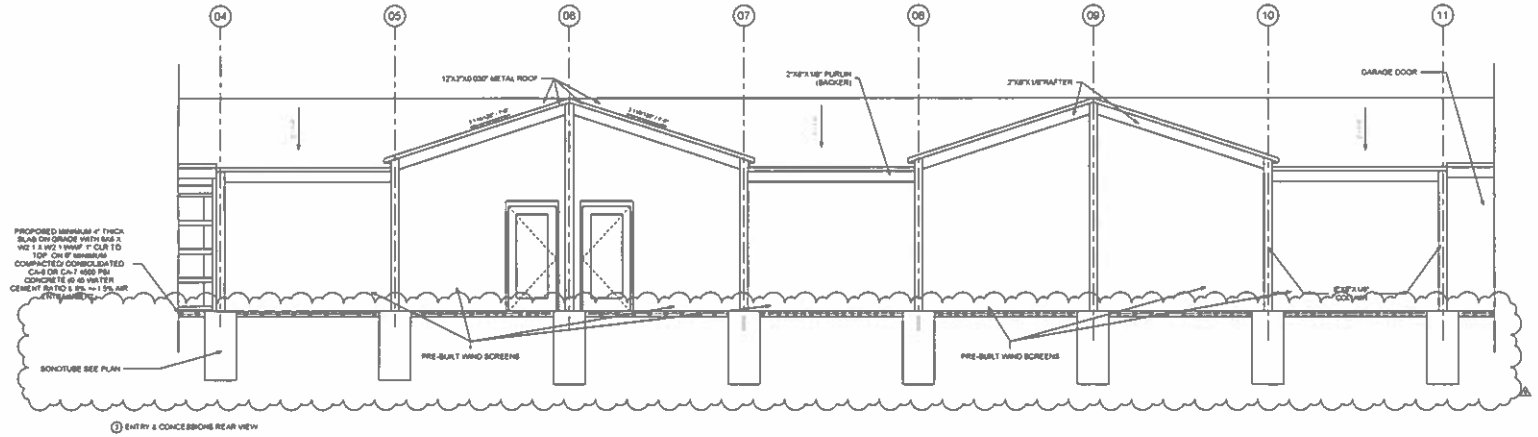
05 Valley Detail



01 ENTRY & CONCESSIONS SIDE VIEW



02 ENTRY & CONCESSIONS FRONT VIEW



03 ENTRY & CONCESSIONS REAR VIEW

Cover The Tees
1713 Kennedy Pt.
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P.O. Box 622363 Oviedo, FL 32762

ML Structural
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224-214-0565
334 E Colfax St Unit D.
Palatine, IL 60067

Engineer's Stamp

No	Description	Date
5	ISSUED FOR BIDPERMIT	05/18/2026
9	PERMIT REVIEW 1	08/03/2026
12	ISSUED FOR CONSTRUCTION	10/01/2026

Arrowhead Golf Club
26 W151 Butterfield Rd,
Wheaton, IL 60189

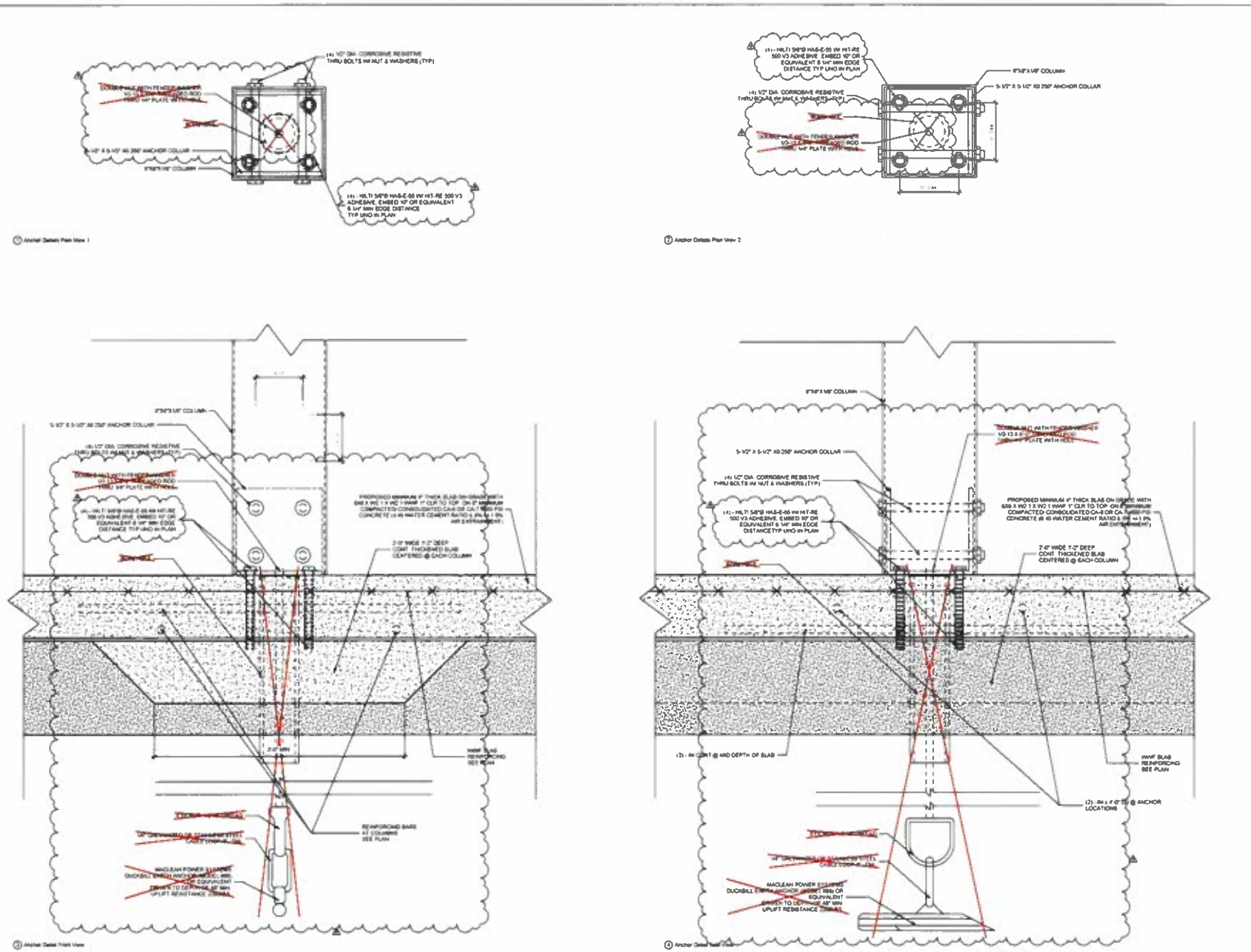
25 Bays
22 @ 11' O.C.
3 @ 14'

Right Side Section & Front Section

Project Number	00000
Date	09 / 22 / 26
Drawn By	KGM
Checked By	Checker

S103 B

Scale



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224-214-0565
334 E Colfax St Unit D,
Palatine, IL 60067

Engineer's Stamp

No.	Description	Date
5	ISSUED FOR SUPERMAT	08/18/2026
8	PERMIT REVIEW 1	08/03/2026
12	ISSUED FOR CONSTRUCTION	10/01/2026

Arrowhead Golf Club
26 W151 Butterfield Rd,
Wheaton, IL 60189

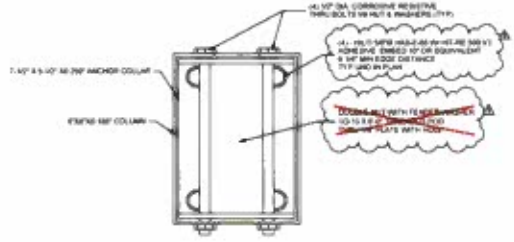
25 Bays
22 @ 11' O.C.
3 @ 14'

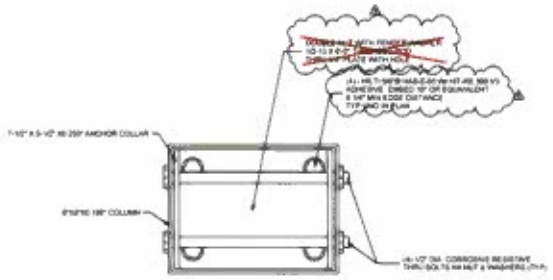
Anchor Details

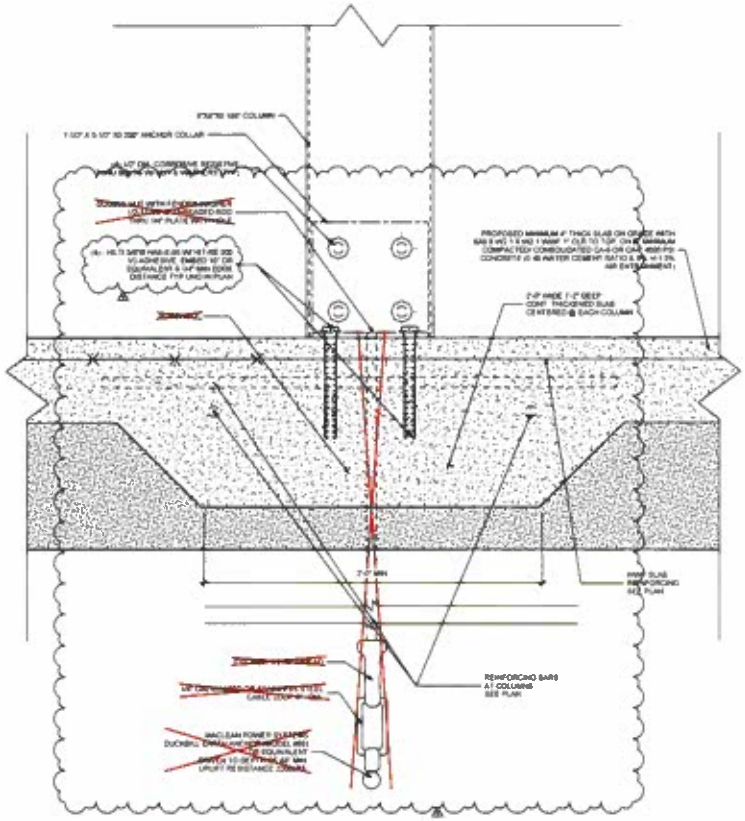
Project Number	00000
Date	09 / 22 / 26
Drawn By	KGM
Checked By	Checker

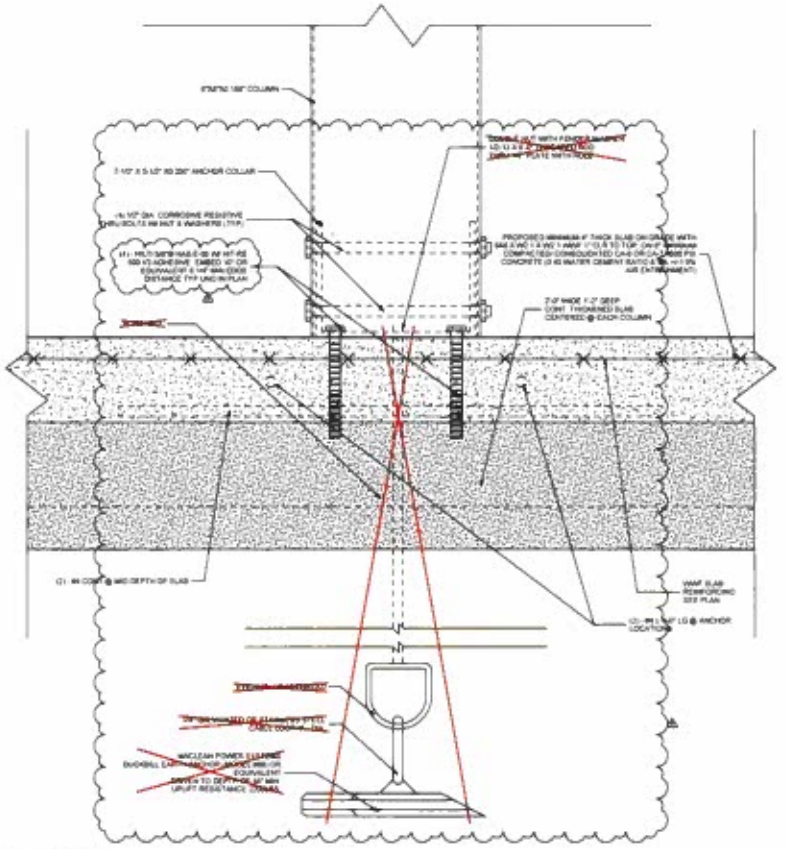
S105 A

Scale









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ML Structural
Info@mlstructural.com
224-214-0565
334 E Colfax St Unit D,
Palatine, IL 60067

Engineer's Stamp

No	Description	Date
0	ISSUED FOR SUPERVISOR	[illegible]
1	PERMIT REVIEW 1	[illegible]
10	ISSUED FOR CONSTRUCTION	[illegible]

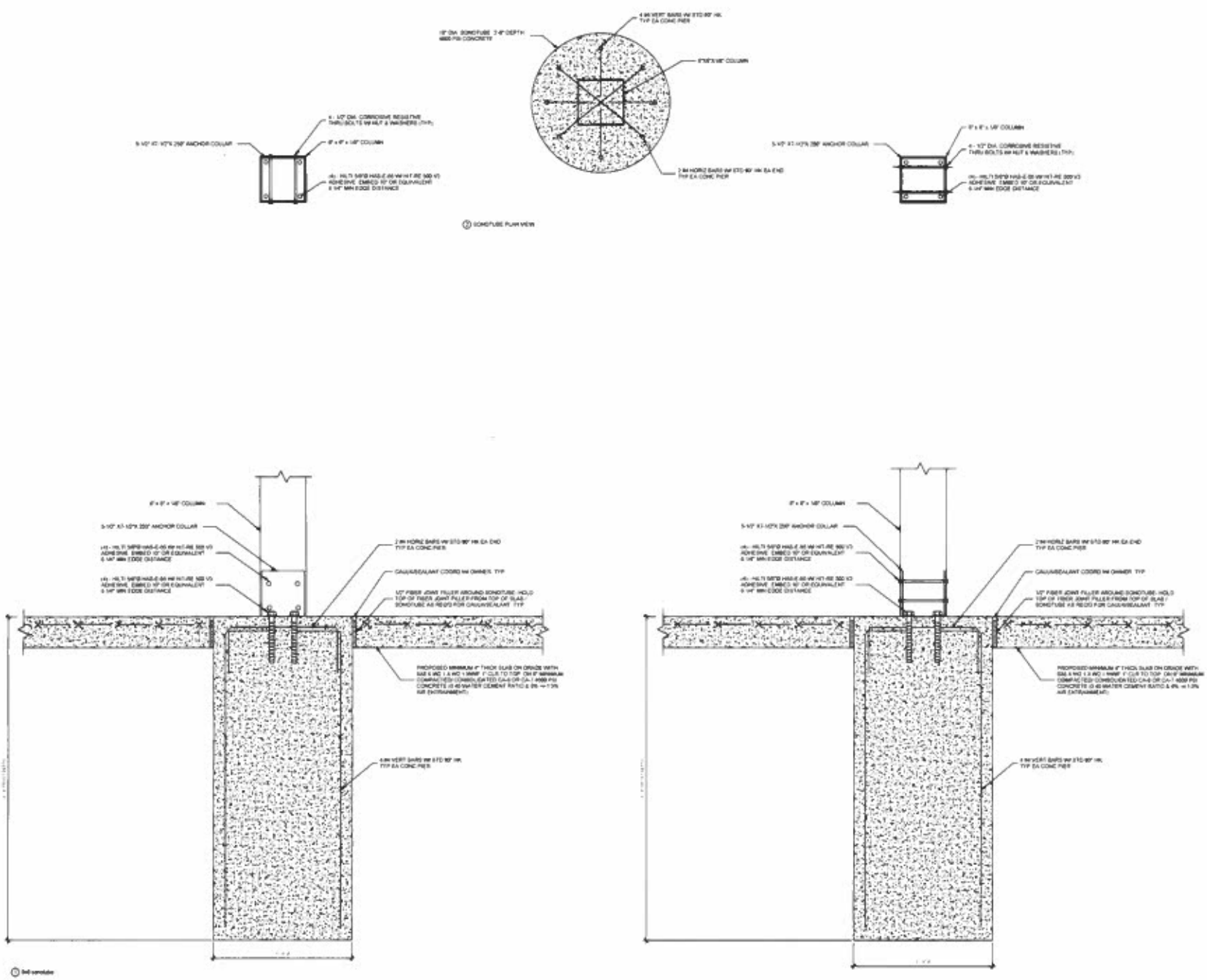
Arrowhead Golf Club
26 W151 Butterfield Rd,
Wheaton, IL 60189

25 Bays
22 @ 11' O.C.
3 @ 14'

Anchor Details

Project Number	00000
Date	09 / 22 / 26
Drawn By	KGM
Checked By	Checker

S105 B



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[redacted]
ML Structural
Info@mlstructual.com
224-214-0565
334 E Colfax St Unit D,
Palatine, IL 60067

Engineer's Stamp

No.	Description	Date
0	Project Review 1	[illegible]
12	ISSUED FOR CONSTRUCTION	[illegible]

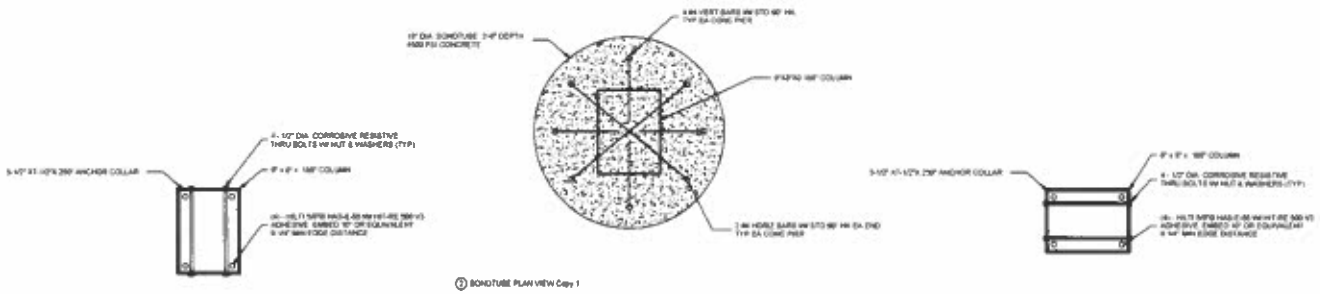
Arrowhead Golf Club
26 W151 Butterfield Rd,
Wheaton, IL 60189

25 Bays
22 @ 11' O.C.
3 @ 14'

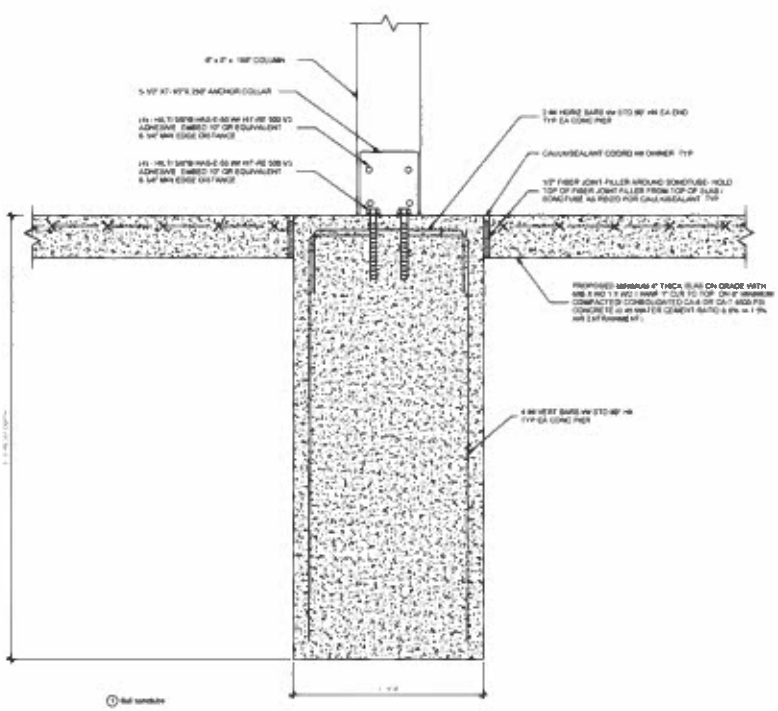
Sonotube A.

Project Number	00000
Date	09 / 22 / 26
Drawn By	KGM
Checked By	Checker

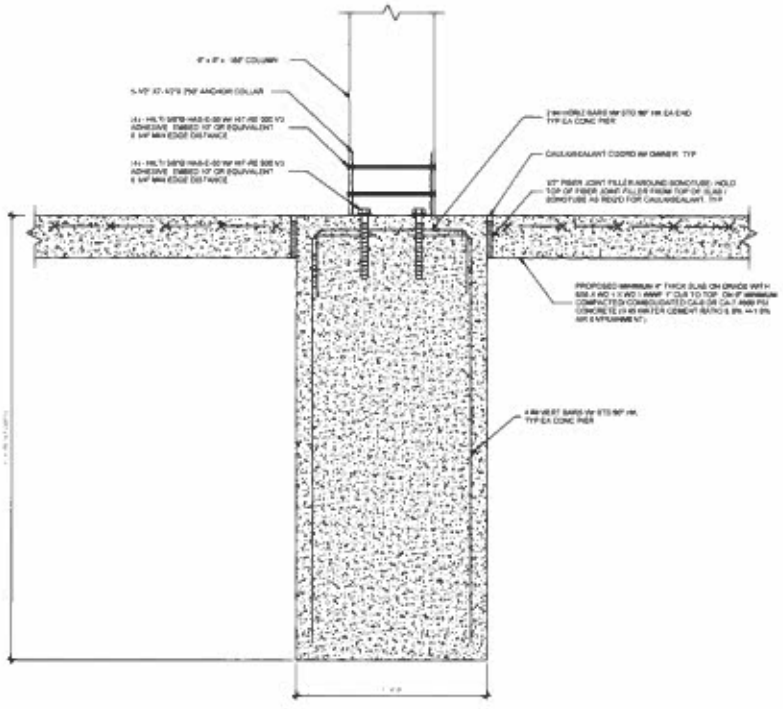
S105 C



② SONOTUBE PLAN VIEW Copy 1



① Sonotube



Cover The Tees
1713 Kennedy Pt
Oviedo, FL 32765
Mailing Address:
P.O. Box 622340 Oviedo, FL 32762

ML Structural
Info@mlstructual.com
224-214-0565
334 E Colfax St Unit D,
Palatine, IL 60067

Engineer's Stamp

No	Description	Date
0	Initial Review	08/22/26
1	ISSUED FOR CONSTRUCTION	08/22/26

Arrowhead Golf Club
26 W151 Butterfield Rd,
Wheaton, IL 60189

25 Bays
22 @ 11' O.C.
3 @ 14'

Sonotube B

Project Number: 00000
Date: 08 / 22 / 26
Drawn By: KGM
Checked By: Checker

S105 D

Scale:

Arrowhead Driving Range (25-023)
Extra Work Proposal #004

Below are the pricing and time requirements to perform the following extra work to the contract:

Cover the Tee's IFC Set permit updates (Sonotube and Excavation Requirements)

References : Cover the Tee's IFC Set Update/Permit Revision

Submittal :

EWP Cost Subtotal		$47,355.00
GL Insurance	1.00%	$473.55
Overhead and Profit	5.00%	$2,391.43
P&P Bond	1.00%	$502.20
EWP #004 Total Cost:		**$50,722.18**
EWP #004 Time Extension :		C.D.

Notes : The following change is due to the cover the tee's IFC (Issued for Construction) updates that were disseminated on 9/16/2026. Changes were identified during the initial shop drop drawing review. Please see an itemized breakdown of the following work.

Concrete Work: $41,255
- Additional Work: (71 Additional Sonotubes with rebar cages)
  - Auguring/Excavation : 72 Operator Hours @ $274 per Hour = $19,728
  - Laborer : 72 Hours @ $146 per Hour = $10,512
  - Concrete : 15 CY = $2,700
  - Sonotube & Rebar Material = $3,250.00
  - Labor to set, brace, and pour (95Hrs): $14,250
- Credit for thickened slab and rebar:
  - 671 LF of thickened slab at $10.00 per LF ($6,710)
  - 1650 lbs of rebar @ $1.50 per lb = ($2,475)

Excavation: $4,000
Additional Work:
- 34 CY of spoils hauled to berm: $6,900

Credit for thickened slabs 2":
- 9 CY of dirt dug out and relocated to berm ($2,900)

Surveying: $2,100
Additional Work:
- 14 Hours of Surveying/Cad Updating @ $150 per hour = $2,100

Subtotal : $47,355

Arrowhead Driving Range (25-023)
Extra Work Proposal #004

To authorize E.P. Doyle & Son, LLC to proceed with this extra work, please acknowledge your acceptance of this proposal by signing and dating below, and we will issue a Change Order in accordance with the Contract provisions.

E. P. Doyle & Son, LLC	**Wheaton Park District**
By	By
October 1, 2026	
Date	*Date*
E. P. Doyle & Son, LLC	**E. P. Doyle & Son, LLC**
By	By
Date	*Date*

TO: Board of Commissioners

FROM: Brian Kimbrough, Director of Parks & Planning
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: 2026 Ray Morrill Community Center Window Protective Film Project

DATE: October 14, 2026

SUMMARY:
The Ray Morrill Community Center has identified several areas where safety and security window film is desired for early childhood programing. The film would be installed on existing glazing and includes approximately 42 glass surfaces totaling approximately 627 square feet. Williams Architects assisted staff with development of the proposed basis of design, which is clear safety and security 25-mil film with a silicone attachment system.

Quotes were received for furnishing and installing the proposed window film and is as follows:

Contractor	Product Type	Total Cost
Midwest Solar Control	3M S2400	$24,570.00
National Glazing Solutions	Crisis Shield 650	$24,590.64
National Glazing Solutions	3M Ultra 2400	$31,089.04

PREVIOUS COMMITTEE/BOARD ACTION:
N/A

REVENUE OR FUNDING IMPLICATIONS:
Note that there are remaining funds in the budget from interior renovations Phase 3 sufficient to cover this expense.

STAKEHOLDER PROCESS:
Installation will be coordinated with RMCC staff.

LEGAL REVIEW:
N/A

ATTACHMENTS:
Film Locations & Square Footage

ALTERNATIVES:
N/A

RECOMMENDATION:
It is recommended that the Wheaton Park District Board of Commissioner's approve a contract with Midwest Solar Control for the product type 3M S2400 / IPA with an amount of $24,570 plus a 10% contingency in the amount of $2,457.

FILM LOCATIONS & SQUARE FOOTAGE

Ray Morrill Community Center Protective Film Locations		
Floor	Room Number	Window SF
1st Floor	Kitchen Training FA37	50.67
1st Floor	Tot Lot #01 FA28 (Briar Patch Room)	190
1st Floor	Tot Lot #02 FB10 (Sunnyside Room)	190
1st Floor	Tot Lot #03 FB04 (Triangle Room)	133
1st Floor	Baby Sitting FB21 (Kid's Kingdom)	63.3
Total		626.97

TO: Board of Commissioners

FROM: Greg Bockheim, Cosley Zoo Director
Brian Kimbrough, Director of Parks and Planning
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Cosley Zoo "Burrows to Branches" Programming, Concept Development, and Cost Estimating Services Proposal

DATE: October 14, 2026

SUMMARY:

Featherstone was recently contracted to provide Programming, Concept Development, and Cost Estimating Services. As outlined in their proposal it is necessary to engage a civil engineer as part of this work. Staff worked with Featherstone to develop a Request for Proposal (RFP) for these services, which was sent to three firms. The proposals received were as follows:

Engineering Resources and Associates (ERA)	$29,750
Cage Engineering, Inc.	$30,000
Webster, McGrath & Ahlberg, Ltd. (WMA)	$16,500

Featherstone assisted with the review of the proposals. WMA's proposal did not appear to adequately address all the items in the RFP. Proposals from ERA and Cage are nearly identical. Featherstone has past experience working with Cage on past projects. The cost difference is negligible, and staff feel Featherstone's familiarity with how Cage works outweighs the difference.

PREVIOUS COMMITTEE/BOARD ACTION:

The Cosley Zoo "Burrows to Branches" plan was presented at the May 20, 2026 board meeting and approved.

A contract with Featherstone for Programming, Concept Development, and Cost Estimating Services was approved at the August 19, 2026 board meeting.

REVENUE OR FUNDING IMPLICATIONS:

These services are proposed to be funded by the Cosley Foundation.

STAKEHOLDER PROCESS:

Cosley staff will be involved throughout the design process.
The plan was posted online for public comment and a public meeting was held at Cosley Zoo on May 2, 2026 to present the plan.

LEGAL REVIEW:

N/A

ATTACHMENTS:
Proposal from Cage Engineering, Inc.

ALTERNATIVES:
N/A

RECOMMENDATION:
It is recommended that the Wheaton Park District Board of Commissioners approve the proposal from Cage Engineering, Inc for civil engineering services an amount not to exceed $30,000 (pending a commitment by the Cosley Foundation to reimburse this cost).

CAGE

September 16, 2026
Rev. October 06,206

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

PROPOSAL FOR DESIGN SERVICES
COSLEY ZOO – BURROWS TO BRANCHES EXHIBIT RENOVATION – PHASE 1
WHEATON, ILLINOIS

SCOPE OF SERVICES

A. TASK 1 – CONCEPT-LEVEL CIVIL ENGINEERING & EXISTING INFRASTRUCTURE ASSESSMENT

1. Attend one (1) on-site kickoff meeting with the Client and Design Team.
2. Complete FOIA request to City and County to obtain any existing building and site plans, surveys, utility atlas maps, plats / easement, environmental or historical documents, etc.
3. Review record drawings, existing surveys, reports, utility information and GIS provided by the Client, City of Wheaton, and DuPage County to understand the current site conditions in conjunction with proposed AFH Design Concept.
4. Evaluate the proposed improvements and existing civil infrastructure at the concept level phase in order to identify significant issues with project scope, cost, feasibility or future development.
5. Prepare concept site plan based on analysis of existing site constraints and incorporation of utility information and survey data once completed.
6. Prepare a Preliminary Engineer's Opinion of Probably Cost (EOPC) based on the conceptual site plan for project budgeting purposes.
7. Participation in one (1) virtual follow up meeting and provide summary of recommendations as a result from the findings of this Task 1 Assessment.

B. TASK 2 – ALTA/NSPS LAND TITLE & TOPOGRAPHIC SURVEY

1. Prepare an ALTA/NSPS Land Title and Boundary Survey of the Cosley Zoo campus encompassing the two (2) ownership parcels encompassing the project area – 0508407009, 0508407002.

   This Land Title Survey will be based on the 2026 version of the ALTA/NSPS Minimum Standard Detail Requirements, including Table A items 1, 2, 3, 4, 7a, 7b1, 7c, 8, 9. Client shall provide copies of current commitment for title insurance, a copy of all documents listed and copies of previous plats or surveys. The ALTA Survey will indicate easements and restrictions as identified in the title commitment; however, un-recorded easements and/or recorded easements and restrictions that are not identified in the title commitment may not be shown.

   This fee is based on the section and quarter section corners of the subject section being found. Should any of the corners be missing, the work to re-establish these corners shall be considered an additional service.

   This fee assumes that the ALTA Survey would be completed simultaneously with the Topographic Survey and would include revisions as requested by the Client or Client's legal

counsel's first review comments written within 45 days of issued survey. However, certification to unknown third parties and additional survey requirements, from lenders or others, would not be included. Staking of lot corners and all subsequent revisions or additional and/or modified certificate language (other than 2021 standards) shall be considered an additional service.

2. Prepare Partial Topographic Survey of the subject project area as identified in the Phase 1 Concept Plan provided in the RFP and outlined in yellow below.

C. **TASK 3 – PUBLIC & PRIVATE UTILITY INVESTIGATION/LOCATING**

1. Coordinate a private utility locate of the subject project area outlined in yellow above. This phase includes a private utility locate for buried utilities (i.e., natural gas, electric, cable/telecommunications, etc.). It should be noted that some utilities may not be installed with tracer wires/tape. The identified location of utilities will be completed to the extent possible, but some utilities may be unmarked if no tracer wire or tape is available.
2. Submit JULIE Design Stage Ticket to obtain utility maps and locations of all utility providers within the vicinity of the subject property.

D. **REIMBURSABLES**

Reimbursables shall include outside consultants fees, permit fees, reproduction costs, messenger or special mail services, or other project related expenses

E. **MEETINGS**

This includes attendance at Client or Owner meetings, design team meetings, City staff, public meetings, or on-site meetings at the request of the Client or Owner in addition to those outlined above.

CLIENT RESPONSIBILITIES

The client will be responsible for providing the following:

1. Legal, accounting and insurance counseling services that may be necessary.
2. Access to the site if necessary.
3. Any hard copy drawings, surveys, reports, and electronic drawings available for the subject property.
4. Stakeholder meeting coordination.

COMPENSATION

We will provide the Scope of Services for this project per the following breakdown:

Base Scope – Service Description		Fee	Fee Type
A.	Task 1 – Concept-Level Civil Engineering & Existing Infrastructure Assessment	$7,800	Lump Sum
B.	Task 2 – ALTA/NSPS Land Title & Topographic Survey		
	1. ALTA/NSPS Survey	$11,580	Lump Sum
	2. Topographic Survey	$7,770	Lump Sum
C.	Task 3 – Public & Private Utility Investigation/Locating	$2,850	Lump Sum
D.	Reimbursables	-------	Time & Material
E.	Additional Meetings	-------	Time & Material
	Total Lump Sum	$30,000	Lump Sum

The attached "General Conditions", which Client hereby acknowledges receiving, are incorporated and made a part of this Proposal. If the above is acceptable, please have this Proposal executed. We will begin work as soon as we receive an executed copy of this Proposal.

Yours truly,
CAGE ENGINEERING, INC.

Greg J. Horejs, P.E.
President

Claudia Welp
Project Manager

The undersigned is the (a) ____actual owner of record of the property; (b) _____authorized agent of the owner of the property; (c) _____ contract purchaser of the Property; (d) _____ general contractor (e) _____uncertain.

If (b), (c), (d) or (e) is checked, the property owner's name and address is _____.

ACCEPTED: **WHEATON PARK DISTRICT**

By: _____ Title: _____
(Authorized Representative)

_____ Date: _____

(Printed Name)

GENERAL CONDITIONS

REFERENCE CONDITIONS CAGE Engineering, Inc., will hereinafter be referred to as CAGE, and the Client listed in proposal above will be referred to as CLIENT. CAGE is defined as including its subsidiaries, affiliates, contractors, subcontractors and agents, including their respective officers, directors, employees, successors and assigns.

ONE INSTRUMENT/PRECEDENCE These GENERAL CONDITIONS, and the PROPOSAL to which these conditions are attached shall be deemed one instrument, and collectively known as the "Agreement". Wherever there is a conflict or inconsistency between the provisions of these GENERAL CONDITIONS, the PROPOSAL, and any plans or specifications, as applicable, the provisions provided for in these GENERAL CONDITIONS shall, in all instances, take precedence and prevail. These GENERAL CONDITIONS shall apply to the work provided in the PROPOSAL to which this is attached or an amendment or modification, including an agreement for additional services.

ENTIRE AGREEMENT These GENERAL CONDITIONS, the PROPOSAL, and any plans or specifications represent the entire Agreement between the Parties and supersedes any and all prior oral or written communications, understandings or agreements between the Parties. Amendments to these GENERAL CONDITIONS must be in writing and signed by both CLIENT and CAGE.

DISPUTE RESOLUTION In an effort to resolve any conflicts that arise during the performance of professional services for the project, or following completion of the project, CLIENT and CAGE agree that all disputes between them relating to the Agreement shall first be negotiated between senior officers of CLIENT and CAGE for up to 30 days prior to being submitted to mediation. The costs of the mediator shall be split evenly between CLIENT and CAGE. CLIENT and CAGE shall include a similar mediation provision in all of their respective agreements with other parties regarding the Project and will require all such other persons or entities to include a similar mediation provision in all agreements with their respective subcontractors, subconsultants, suppliers and fabricators. Such mediation shall be a condition precedent to a party filing any judicial or other proceeding against the other, except with regard to delinquent fees owed to CAGE. In the event that mediation is not successful, either CLIENT or CAGE may seek resolution in state or federal court that has the required jurisdiction within 180 days of the conclusion of mediation.

STATUTES OF REPOSE and LIMITATION All legal causes of action between the parties to this Agreement shall accrue and any applicable statutes of repose or limitation shall begin to run not later than the date of Substantial Completion. If the act or failure to act complained of occurs after the date of Substantial Completion, then the date of final completion shall be used, but in no event shall any statute of repose or limitation begin to run any later than the date CAGE's services are completed or terminated.

MODIFICATION TO THE AGREEMENT CLIENT or CAGE may request modifications or changes in the scope of services to be performed hereunder. Such changes, including any increase or decrease in the approved fees, shall be incorporated in this Agreement by a written amendment to the Agreement.

ASSIGNMENT Neither party to this Agreement shall transfer or assign any rights under or interest in this Agreement, including but not limited to monies that are due or monies that may become due, without the written consent of the other party.

SEVERABILITY If any term or provision of this Agreement is held to be invalid or unenforceable under any applicable statute or rule of law, such holding shall be applied only to the provision so held, and the remainder of this Agreement shall remain in full force and effect.

BREACH In the event CLIENT breaches the terms of this Agreement, CAGE shall be entitled, in addition to the specific remedies provided for in this Agreement, to pursue all remedies available at law or in equity. CLIENT further agrees that CAGE shall be entitled to recover all costs incurred in enforcing any provision of this Agreement, including court costs and reasonable attorney's fees. In the event CAGE breaches the terms of this Agreement, CLIENT shall be entitled, in addition to the specific remedies provided for in this Agreement, to pursue all remedies available at law or in equity. CAGE further agrees that CLIENT shall be entitled to recover all costs incurred in enforcing any provision of this Agreement, including court costs and reasonable attorney's fees.

WAIVER No waiver by either party of any breach, default, or violation of any term, warranty, representation, agreement, covenant, condition, or provision hereof shall constitute a waiver of any subsequent breach, default, or violation of the same or any other term, warranty, representation, agreement, covenant, condition, or provision hereof.

FEE SCHEDULE Where lump sum fees have been agreed to between the parties, they shall be so designated in the Agreement attached hereto and by reference made part hereof. Where fees are based on hourly charges for services and costs incurred by CAGE, they shall be based upon the hourly fee scheduled adopted annually by CAGE, as more fully set forth in the "Time and Material Rate Schedule" attached hereto and by reference made part hereof.

INVOICES Charges for services will be billed at least as frequently as monthly, and at the completion of the project. CLIENT shall compensate CAGE for any sales or value added taxes which apply to the services rendered under this Agreement or any amendment thereto. CLIENT shall reimburse CAGE for the amount of such taxes in addition to the compensation due for services. Payment of invoices shall not be subject to any discounts or deductions by CLIENT unless agreed to in writing by CAGE. Invoices are considered delinquent if payment has not been received within 45 days from the date of invoice. There will be an additional charge of 1 percent per month compounded on amounts outstanding more than 45 days. All reasonable expenses incurred (including attorney's fees) in connection with collection of any delinquent amount will be paid by CLIENT to CAGE per CAGE's then current "Time and Material Rate Schedule". All reasonable expenses incurred (including attorney's fees) in connection with CAGE's failure to perform under and breach of this Agreement will be paid by CAGE to CLIENT.

REIMBURSABLES CLIENT shall reimburse CAGE for all expenses related to the project, including prints/copies, supplies, travel charges, conferencing services and other costs directly incidental to the performance of the contract services. Reimbursement of expenses shall include actual costs plus 5%.

CHANGES IN REGULATORY ENVIRONMENT The services provided by CAGE under this Agreement were determined based upon the applicable municipal, county, state and/or federal regulations, codes, laws and requirements that were in existence on the date of this

Agreement. Any material additions, deletions or changes in the regulatory environment, which require an increase in the scope of services to be performed, will be an Additional Service.

GOVERNING LAW This Agreement shall be governed by and interpreted pursuant to the laws of the State of Illinois.

CURE PERIOD If during the project term, CLIENT observes or becomes aware of any improper service which has been provided by CAGE, Client agrees to immediately notify CAGE of the same, in writing within 7 business days of discovery. CAGE shall then have five working days to cure, or begin to cure in a diligent manner, such improper service before CLIENT may exercise its rights under any default and remedy provision provided for in this Agreement, including the right to take corrective action prior to the termination of the cure period. If CLIENT fails to notify CAGE of any defects within thirty (30) working days of learning of the defects, any objections to CAGE's work shall be waived. CAGE is not responsible for any backcharges unless CLIENT has complied with the foregoing and allowed CAGE the opportunity to cure any problem.

FORCE MAJEURE Obligations of either party under this Agreement shall be suspended, and such party shall not be liable for damages or other remedies while such party is prevented from complying herewith, in whole or part, due to contingencies beyond its reasonable control, including, but not limited to strikes, riots, war, fire, acts of God, injunction, compliance with any law, regulation, or order, whether valid or invalid, of the United States of America or any other governmental body, whether now existing or hereafter created, inability to secure materials or obtain necessary permits, provided, however, the party so prevented from complying with its obligations hereunder shall promptly notify the other party thereof.

STANDARD OF CARE Services performed by CAGE under this Agreement will be conducted in a manner consistent with the level of care and skill ordinarily exercised by members of the profession currently practicing under similar conditions. No other representation expressed or implied, and no warranty or guarantee is included or intended in this Agreement, or in any report, opinion, document or otherwise.

INDEMNITY To the fullest extent permitted by law, the CLIENT shall waive any right of contribution and shall indemnify and hold harmless CAGE, its agents, employees and consultants from and against all claims, damages, losses and expenses, including but not limited to, attorneys' fees, arising out of or resulting from or in connection with the performance of the work which results from CLIENT's negligence or the negligence of CLIENT's agents. This indemnity shall not require the CLIENT to indemnify CAGE for the negligent acts of CAGE or its agents.

To the fullest extent permitted by law, the CAGE shall waive any right of contribution and shall indemnify and hold harmless CLIENT, its agents, employees and consultants from and against all claims, damages, losses and expenses, including but not limited to, attorneys' fees, arising out of or resulting from or in connection with the performance of the work which results from CAGE's negligence or the negligence of CAGE's agents. This indemnity shall not require the CAGE to indemnify CLIENT for the negligent acts of CLIENT or its agents.

In the event of damages, losses and expenses, including but not limited to, attorneys' fees, arising out of or resulting from or in connection with the performance of the work which results from negligence by both parties, both CAGE and CLIENT shall participate in remedy to said issues.

INSURANCE and LIMITATION CAGE is covered by commercial general liability insurance, automobile liability insurance and workers compensation insurance with limits which CAGE considers reasonable. Certificates of all insurance shall be provided to CLIENT upon request in writing. CAGE shall not be responsible for any loss, damage or liability arising from any act by CLIENT, its agents, staff, other consultants, independent contractors, third parties or others working on the project over which CAGE has no supervision or control. Before work is commenced on the site, and throughout the duration of the project, CLIENT shall maintain insurance coverage so as to indemnify CAGE from all claims of bodily injury or property damage that may occur from CLIENT's negligence.

LIMITATION OF PARTIES' LIABILITY In recognition of the relative risks and benefits of the Project to both the CLIENT and CAGE, the risks have been allocated such that the CLIENT agrees that for the compensation herein provided CAGE cannot expose itself to damages disproportionate to the nature and scope of CAGE's services or the compensation payable to it hereunder. Therefore, to the maximum extent permitted by law, CLIENT agrees that the liability of CAGE to CLIENT for any and all causes of action, including, without limitation, contribution, asserted by CLIENT and arising out of or related to the negligent acts, errors or omissions of CAGE in performing professional services shall be limited to twenty thousand dollars ($20,000) or the total fees paid to CAGE by CLIENT under this Agreement, whichever is greater. To the maximum extent permitted by law, CAGE agrees that the liability of CLIENT to CAGE for any and all causes of action, including, without limitation, contribution, asserted by CAGE and arising out of or related to this Agreement shall be limited to twenty thousand dollars ($20,000) or the total fees paid to CAGE by CLIENT under this Agreement, whichever is greater.

CONSEQUENTIAL DAMAGES Notwithstanding any other provision of this Agreement, and to the fullest extent permitted by law, neither CLIENT nor CAGE, their respective officers, directors, partners, employees, contractors or subconsultants shall be liable to the other or shall make any claim for incidental, indirect, or consequential damages arising out of or connected in any way to the project or the Agreement. This mutual waiver of consequential damages shall include, but not be limited to, loss of use, loss of profit, loss of business, loss of income, loss of reputation and any other consequential damages that either party may have incurred from any cause of action including negligence, strict liability, breach of contract and breach of strict and implied warranty. Both CLIENT and CAGE shall require similar waivers of consequential damages protecting all the entities or persons named herein in all contracts and subcontracts with others involved in the project.

RELIANCE ON INFORMATION PROVIDED CAGE may rely on the accuracy and completeness of any information furnished to CAGE by or on CLIENT's behalf. Furthermore, CLIENT agrees to hold CAGE harmless from any engineering errors resulting from inaccurate site information which is provided by CLIENT. CLIENT's agreement to hold CAGE harmless specifically includes topographic surveys which have been prepared by other consultants, whereby CAGE must rely on the accuracy of grades, as well as location of existing structures and utilities.

PERSONAL LIABILITY It is intended by the parties to this Agreement that CAGE's services in connection with the project shall not subject CAGE's individual employees, officers or directors to any personal legal exposure for the risks associated with this project. Therefore, and notwithstanding anything to the contrary contained herein, CLIENT agrees that as CLIENT'S sole and exclusive remedy, any claim, demand,

or suit shall be directed and/or asserted only against CAGE, and not against any of CAGE's individual employees, officers, or directors. Likewise, CAGE agrees that as CAGE'S sole and exclusive remedy, any claim, demand, or suit shall be directed and/or asserted only against CLIENT, and not against any of CLIENT's individual employees, officers, or directors.

PERMITS AND FEES Unless the Proposal specifically provides otherwise, CLIENT shall be responsible for paying all application and permit fees and obtaining all permits. CAGE does not warrant, represent or guarantee that the permits or approvals will be issued.

RIGHTS-OF-WAY & EASEMENTS CLIENT shall be responsible for obtaining (or vacating) all right-of-way, easements, real covenants and/or agreements necessary for the proper development of the property, including but not limited to right-of-way and easements which may be necessary for roadway and access improvements; stormwater conveyance and detention; sanitary sewer collection, pumping and treatment facilities; water distribution, treatment or storage facilities; and temporary construction access.

TERMINATION This Contract shall terminate at the time CAGE has completed its services for CLIENT, or prior to that time, if one party provides to the other party written notice, whereby such termination date shall be effective seven (7) days after receipt of such notice. CLIENT agrees to pay for all services, expenses and charges, as agreed, which have been incurred by CAGE through the date of termination, provided no breach of this Agreement by CAGE.

THIRD PARTY BENEFICIARIES Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either CLIENT or CAGE. CAGE's services under this Agreement are being performed solely for CLIENT's benefit, and no other party or entity shall have any claim against CAGE because of this Agreement, or the performance or nonperformance of services hereunder. Neither CAGE nor CLIENT shall have any obligation to indemnify each other from third party claims. CLIENT and CAGE agree to require a similar provision in all contracts with Construction Contractors, Construction Subcontractors, vendors, and other entities involved in project to carry out the intent of this provision.

REUSE OF DOCUMENTS All documents including reports, drawings, specifications, exhibits, and electronic media furnished by CAGE and/or any subcontractor pursuant to this Agreement are instruments of its services. They are not intended or represented to be suitable for reuse by CLIENT or others on extensions of this projector on any other project. Any reuse without specific written authorization by CAGE is prohibited and is at CLIENT's risk, without liability to CAGE. CLIENT shall hold harmless CAGE and/or any subcontractor from all claims, damages, losses and expenses including court costs and attorney's fees arising out of or resulting therefrom.

SUBCONTRACTING CAGE shall have the right to subcontract any part of the services and duties hereunder without the consent of CLIENT.

JOB SITE VISITS CLIENT agrees that services performed by CAGE and/or any subcontractor during construction will be limited to providing assistance in quality control and to deal with questions by the CLIENT's representative concerning conformance with contract documents. This activity is not to be interpreted as an inspection service, a construction supervision service, or guaranteeing the Construction Contractor's or Construction Subcontractor's performance. CAGE and/or any subcontractor will not be responsible for construction means, methods, techniques, sequences or procedures, or for safety precautions and programs. CAGE and/or any subcontractor will not be responsible for Construction Contractor or Construction Subcontractor's obligation to carry out the work according to the contract documents. CAGE and/or any subcontractor will not be considered an agent of the owner and will not have authority to direct Construction Contractor or Construction Subcontractor's work or to stop work.

ENGINEER'S OPINION OF PROBABLE COST Since CAGE has no control over the cost of labor, materials or equipment, or over a contractor's method of determining prices, or over competitive bidding or market conditions, CAGE's opinions of probable project cost or construction cost for the project will be based solely upon its own experience with construction, but CAGE cannot and does not guarantee that proposals, bids, or the construction cost will not vary from its opinions of probable cost. If CLIENT wishes greater assurance as to the construction cost, CLIENT shall employ an independent cost estimator.

SHOP DRAWING REVIEW CLIENT agrees that CAGE and/or any subcontractor shall review shop drawings and/or submittals solely for their general conformance with CAGE's design concept and contract documents. CAGE and/or any subcontractor shall not be responsible for any aspects of a shop drawing or submittal that affect or are affected by the means, methods, techniques, sequences, and procedures of construction, safety precautions and programs incidental thereto, all of which are the Construction Contractor's or Construction Subcontractor's responsibility. The Construction Contractor/Subcontractor will be responsible for dimensions, lengths, elevations and quantities, which are to be confirmed and correlated at the jobsite, and for coordination of the work with that of all other trades. CLIENT warrants that the Construction Contractor/Subcontractor shall be made aware of the responsibility to review shop drawings and/or submittals and approve them in these respects before submitting them to CAGE.

RECORD DRAWINGS If CAGE is to prepare record drawings as required by the Proposal, then the information submitted by the Contractor and incorporated by CAGE into the record documents will be assumed to be reliable, and CAGE will not be responsible for the accuracy of this information, nor for any errors in or omissions in the information provided by the Contractor which may appear in the record documents as a result, and CLIENT will hold CAGE harmless for any such errors or omissions.

RIGHT OF ENTRY CLIENT shall provide for CAGE's and/or any subcontractor's right to enter property owned by CLIENT and/or others in order for CAGE to fulfill the scope of services for the project. CLIENT understands that use of exploration equipment may unavoidably cause some damage, the correction of which is not part of this agreement.

EXHIBIT A
2026 TIME AND MATERIAL RATES

POSITION	HOURLY RATES
Principal	$230.00
Senior Manager	$205.00
Project Manager	$190.00
Construction Manager	$180.00
Senior Project Engineer	$175.00
Project Engineer	$155.00
Civil Engineer	$135.00
Engineering CAD Technician	$115.00
Project Assistant	$90.00
Survey Manager	$205.00
Project Surveyor	$150.00
UAV Pilot	$195.00
2-Man Field Crew	$245.00
Field Crew Chief	$150.00
Survey CAD Technician	$115.00
Instrument Person	$95.00

EXCLUSIONS (AVAILABLE AS ADDITIONAL SERVICES):

I. **ALL ENVIRONMENTAL SERVICES**

II. **ALL WETLANDS SERVICES**

III. **SURVEYING SERVICES NOT INCLUDED**

A. Preparation of legal descriptions and/or exhibits for additional easements or easement vacations other than those shown on the Final Plat.
B. Certification for zoning compliance.
C. Preparation or negotiation for off-site easements.
D. Consultation with the Client, the title company or the Client's attorney with regards to the resolution of gaps and/or overlaps.
E. Off-site topographic survey.
F. On-site topographic survey outside of the limits requested.

IV. **ALL LANDSCAPE SERVICES**

V. **ALL ENTITLEMENT SERVICES**

VI. **ALL TRAFFIC SERVICES**

VII. **ALL ENGINEERING SERVICES**

TO: Board of Commissioners

FROM: Brian Kimbrough, Director of Parks and Planning
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Sidewalk Easement at Sunnyside Park

DATE: October 14, 2026

SUMMARY:
The playground at Sunnyside Park was constructed with sidewalk on the eastern edge, located where a typical city sidewalk would be in the city right-of-way (ROW). Two park benches, a fence and the park sign were also placed in this location. The City of Wheaton has prepared an easement agreement for these items to remain in the ROW. The City of Wheaton is also requesting a temporary construction easement at Sunnyside Park in order to construct new sidewalks in the neighborhood.

PREVIOUS COMMITTEE/BOARD ACTION:
N/A

LEGAL REVIEW
Legal Counsel has reviewed the easement agreement provided by the City of Wheaton

REVENUE OR FUNDING IMPLICATIONS:
We will seek to have the City of Wheaton reimburse any costs associated with this easement.

STAKEHOLDER PROCESS:
Not applicable.

ATTACHMENTS:
Ordinance Requesting the Conveyance of a Permanent Easement from the City of Wheaton
Easement Agreement between Wheaton Park District and City of Wheaton
Temporary Construction Easement

RECOMMENDATION:
It is recommended that the Wheaton Park District Board of Commissioner's approve a permeant easement for parks benches and fence and a temporary construction easement for the construction sidewalks at Sunnyside Park.

EXISTING CONDITIONS:

WHEATON PARK DISTRICT

ORDINANCE NO.2026-12

AN ORDINANCE REQUESTING THE CONVEYANCE OF A PERMANENT EASEMENT FROM THE CITY OF WHEATON PURSUANT TO THE LOCAL GOVERNMENT PROPERTY TRANSFER ACT (50 ILCS 605/0.01 *ET SEQ.*)

WHEREAS, the Wheaton Park District "Park District") owns certain real property located at 1120 Coolidge Ave, Wheaton, Illinois, near the corner of Coolidge Avenue and S. Williston Street and commonly referred to as "Sunnyside Park;" and

WHEREAS, the City of Wheaton is in the construction stage for a pedestrian sidewalk project in the vicinity of Sunnyside Park and has identified an existing sign, benches, and fencing that are owned by the Park District and located within the City's right-of-way directly adjacent to Sunnyside Park; and

WHEREAS, the Park District desires a permanent easement from the City to allow the continued operation, use, and maintenance of the sign, benches, and fencing in portions of the City's right-of-way ("Permanent Easement Premises"); and

WHEREAS, the Park District has determined that is necessary, convenient and for the best interests of the Park District to acquire access to and use of the Permanent Easement Premises in furtherance of its corporate purposes and to enhance park and recreational opportunities for Park District residents and the general public; and

WHEREAS, following extensive negotiation, the City has agreed to convey a permanent easement to the Park District covering the Permanent Easement Premises, on and subject to the terms and conditions set forth in that certain "Intergovernmental Agreement Between the City of Wheaton and Wheaton Park District for Public Sidewalk Construction on City-Owned and Park District Owned Property ("IGA"), and that certain "Easement Agreement Between the Wheaton Park District and the City of Wheaton for Sunnyside Park Infrastructure ("Permanent Easement Agreement," the terms, conditions and execution of which have both been or will be approved by the Park District's Board of Park Commissioners ("Park Board"); and

WHEREAS, Article VII, Section 10 of the Illinois Constitution and the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1 *et.seq.*, authorizes and encourages units of local government to cooperate in the exercise of government functions; and

WHEREAS, the transfer of the Permanent Easement Premises contemplated by the IGA and the Permanent Easement Agreement are authorized by and made pursuant to the Local Government Property Transfer Act, 50 ILCS 605/1 et seq.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Park Commissioners of the Wheaton Park District, as follows:

Section 1. The recitals set forth above are hereby determined to be true and correct and are incorporated herein and made a part hereof.

Section 2. The Park Board hereby approves the form, terms, and provisions of the proposed Permanent Easement Agreement by and between the Park District and City of Wheaton, substantially as presented to the Park Board at this meeting, with such non-material modifications thereto as the President of the Park Board, in consultation with legal counsel, shall approve, which approval shall be conclusively evidenced by the President's execution thereof.

Section 3. The President and Secretary of the Park Board, the Park District's Executive Director, and the Park District's attorneys are hereby authorized, empowered and directed to take all action and execute any and all documents necessary or appropriate in order to carry out the intent and effect the provisions and purposes of this Ordinance and the Permanent Easement Agreement, and to effectuate the acquisition of a permanent easement from the City.

Section 4. This Ordinance shall be in full force and effect immediately upon its passage as provided by law.

Adopted this 21 day of October 2026, by the affirmative vote of the Board of Park Commissioners of the Wheaton Park District, as follows:

Roll call:

Ayes:_____

Nays:_____

Abstention:_____

Absent:_____

_____
President, Board of Park Commissioners
Wheaton Park District

Attest:

_____
Secretary, Board of Park Commissioners
Wheaton Park District

STATE OF ILLINOIS)
) ss
COUNTY OF DUPAGE)

SECRETARY'S CERTIFICATE

I, the undersigned, do hereby certify that I am Secretary of the Board of Park Commissioners of the Wheaton Park District, and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

I hereby certify that the foregoing instrument is a true and correct copy of:

AN ORDINANCE REQUESTING THE CONVEYANCE OF CERTAIN PROPERTY FROM THE CITY OF WHEATON PURSUANT TO THE LOCAL GOVERNMENT PROPERTY TRANSFER ACT (50 ILCS 605/0.01 *ET SEQ.*)

adopted by the affirmative vote of the Park Commissioners at a duly called Regular Meeting of the Board of Park Commissioners of the Wheaton Park District, held in Wheaton, Illinois, in said District at 5:00 p.m. on the 21st day of October 2026.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location at which said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Wheaton, Illinois this 21st day of October 2026.

_____
Secretary, Board of Park Commissioners
Wheaton Park District

[District Seal]

Prepared by and return to:
City of Wheaton
Attn: Engineering Department
303 W. Wesley Street
Wheaton, IL 60187-5027

Property Address: Sunnyside Park
Wheaton, IL 60189
P.I.N.: 05-22-116-024 (part)

AN EASEMENT AGREEMENT BETWEEN THE WHEATON PARK DISTRICT AND THE CITY OF WHEATON FOR SUNNYSIDE PARK INFRASTRUCTURE

THIS EASEMENT AGREEMENT (hereinafter referred to as the "Agreement") is effective upon being signed by all parties and is made and entered into by and between the Wheaton Park District, a body politic and corporate (hereinafter referred to as the "PARK DISTRICT") and the City of Wheaton, an Illinois Municipality (hereinafter referred to as the "CITY"). The PARK DISTRICT and the CITY are sometimes referred herein individually as a "Party" and collectively as the "Parties."

WITNESSETH:

WHEREAS, the PARK DISTRICT owns certain property commonly known as Sunnyside Park (hereinafter "Park"), which is located at the corner of Coolidge Avenue and S Williston Street in Wheaton; and

WHEREAS, the CITY is in the construction stage for a pedestrian sidewalk project in the vicinity of the Park. The City has identified an existing sign, benches, and fencing for the Park that are owned by the PARK DISTRICT and are located within the City's right-of-way; and

WHEREAS, the CITY requests the granting of a permanent easement to allow the PARK DISTRICT to continue operation, use and maintenance of the sign, benches, and fencing for the Park located within the City's right-of-way that is legally described in the attached **Exhibit A** and depicted in the attached **Exhibit B**, both of which are attached hereto and incorporated herein (hereinafter "Easement Premises"); and

WHEREAS, the PARK DISTRICT and the CITY are municipalities as defined in Section 1(c) of the Local Government Property Transfer Act, 50 ILCS 605/1(c), hereinafter referred to as the "Transfer Act"; and

WHEREAS, Section 2 of the Transfer Act authorizes transfers of real estate, or interests therein, between municipalities for any public purpose upon such terms as are agreed to by the corporate authorities of the respective municipalities; and

WHEREAS, in accordance with Section 2 of the Transfer Act, the PARK DISTRICT, pursuant to a duly passed ordinance, has determined that it is necessary to be granted a permanent easement for the operation, use and maintenance of the existing sign, benches, and fencing within the Easement Premises; and

WHEREAS, the CITY has determined that it is reasonable, necessary and in the public interest and welfare to grant the PARK DISTRICT a permanent easement subject to the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the foregoing preambles and the promises, terms and conditions set forth herein, the Parties agree as follows:

1.0 INCORPORATION OF RECITALS

1.1 The recitals set forth above are incorporated herein and made a part of this Agreement.

2.0 EASEMENT GRANTED

2.1 The CITY hereby grants the PARK DITSRICT a non-exclusive, permanent easement for the operation, use and maintenance of the existing sign, benches, and fencing within the Easement Premises on the terms and conditions as provided for in this Agreement.

3.0 EASEMENT FEE

3.1 In consideration of the benefit of the Project in facilitating pedestrian access to other public lands, any typical easement fees are being waived by the CITY. The easement fee of $10.00 is considered paid by the PARK DISTRICT to the CITY for the granting of the easement.

3.2 The CITY shall not charge or attempt to collect from the PARK DISTRICT any future costs or expenses nor require any maintenance, including snow removal, related to the sign, benches, and fencing fronting on CITY property.

4.0 FUTURE WORK

4.1 The CITY shall provide written notice to the PARK DISTRICT no less than 60 days prior to access to the Easement Premises for any work within the Easement Premises.

5.0 INDEMNIFICATION

5.1 To the extent permitted by law, the PARK DISTRICT shall indemnify the CITY, its elected officials, officers, employees and agents from any and all claims, liabilities, causes of action, losses, and damages to persons using the sign, benches, or fences, due to the failure of the PARK DISTRICT to properly construct, maintain, repair or replace the sidewalk. This does not preclude the PARK DISTRICT, however, from availing itself of any and all immunities and limitations of the Illinois Local Government and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101 *et seq.*, and any amendments thereto.

6.0 BREACH OF AGREEMENT

6.1 If a Party reasonably believes that a breach of this Agreement has occurred or is occurring, the Party shall serve written notice thereof upon the Party committing or permitting such breach to occur, specifying in detail the breach and the facts supporting such claim. The Party alleged to have committed the breach shall have 30 days within which to cure the violation. If the Party in violation is the PARK DISTRICT, and the PARK DISTRICT fails to cure the breach within the 30-day period, the CITY may pursue monetary damages or specific performance provided that the 30-day cure period shall be extended for a reasonable time if the PARK DISTRCT has undertaken to cure the breach within the 30-day period and continues to diligently and in good faith to complete the corrective action.

6.2 Action by any Party to enforce this Agreement shall be without prejudice to the exercise of

any other rights provided herein or by law or in equity to remedy a breach of this Agreement, subject to the terms of the preceding Paragraph 6.1.

6.3 A waiver by a Party of any breach of one or more of the terms of this Agreement on the part of the other Party shall not constitute a waiver of any subsequent or other breach of the same or other term, nor shall the failure on the part of a Party to require exact, full and complete compliance with any of the terms contained herein be construed as changing the terms of this Agreement or estopping a Party from enforcing full compliance with the provisions set forth herein. No delay, failure or omission of a Party to exercise any right, power, privilege or option arising from a breach shall impair any right, privilege or option, or be construed as a waiver or acquiescence in such breach or as a relinquishment of any right. No option, right, power, remedy or privilege of the Parties shall be construed as being exhausted by the exercise thereof in one or more instances. The rights, power, privileges and remedies given the Parties under this Agreement and by law shall be cumulative.

7.0 NOTICES

7.1 All notices required to be given under the terms of this Agreement shall be in writing and served by certified mail, return receipt requested, properly addressed with the postage prepaid and deposited in the United States mail. Notices served upon the PARK DISTRICT shall be directed to the Executive Director, Wheaton Park District, 102 E. Wesley Street, Wheaton, IL 60187-5321. Notices served upon the CITY shall be directed to the City Manager, City of Wheaton, 303 W. Wesley Street, Wheaton, IL 60187. Any Party may designate a new location for service of notices by serving notice of the change in accordance with the requirements of this paragraph.

8.0 MISCELLANEOUS TERMS

8.1 All rights, title and privileges herein granted, including all benefits and burdens, shall be binding upon and inure to the benefit of the Parties hereto, their respective successors and assigns.

8.2 The CITY hereby reserves the right to use, or permit to be used, the Easement Premises in any manner that will not prevent or materially interfere with the exercise by the PARK DISTRICT of the rights granted herein.

8.3 If any Party initiates any legal proceeding or action, whether at law or in equity, to enforce any provision of this Agreement, the prevailing Party (as determined by the court) shall be entitled to recover its reasonable costs and expenses incurred in connection with said proceeding or action, including, but not limited to, reasonable expert witness and attorney fees.

8.4 The CITY shall be responsible for recording this Agreement, at its expense, in the Office of the Recorder of Deeds, DuPage County, and for providing the PARK DISTRICT with a recorded copy.

8.5 The provisions set forth herein represent the entire agreement between the Parties and supersede any previous oral or written agreements, as it is the intent of the Parties to provide for a complete integration within the terms of this Agreement. No provision may be modified in any respect unless such modification is in writing, duly approved and signed by all Parties.

8.6 This Agreement shall be construed in accordance with the laws of the State of Illinois. The jurisdiction and venue for resolving any disputes concerning the Parties respective performance, or failure to perform, under this Agreement, shall be in the 18th Judicial Circuit Court, DuPage County, Illinois.

8.7 This Agreement shall be executed in duplicate, and each Party shall retain a fully executed

original, all of which shall be deemed to be one Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates stated below.

WHEATON PARK DISTRICT

BY:_____
John Vires, President

ATTEST:_____

Date signed:_____

CITY OF WHEATON

BY:_____
Phil Suess, Mayor

ATTEST:_____
Andrea Rosedale, Clerk

Date signed:_____

Add notary blocks here

EXHIBIT A

LEGAL DESCRIPTION OF PERMANENT SIGN, BENCHES, AND FENCING EASEMENT:

THAT PART OF LOT 24 IN BLOCK 10 IN WHEATON ESTATES, A SUBDIVISION OF PART OF SECTION 22, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINICIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF RECORDED MAY 7, 1924 AS DOCUMENT 177383 AND JUNE 26, 1924, AS DOCUMENT 179450, IN DU PAGE COUNTY, ILLINOIS, BEING MORE PARICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT AT THE NORTHEAST LOT CORNER ALONG THE S WILLISTON STREET RIGHT-OF WAY; THENCE SOUTH 150 FEET TO THE SOUTHEAST LOT CORNER; THENCE WEST 47 FEET ALONG THE SOUTHERN LOT LINE ALONG THE COOLIDGE RIGHT-OF-WAY; THENCE SOUTH 10 FEET; THENCE EAST 48 FEET; THENCE NORTH 46 DEGREES EAST 12 FEET; THENCE NORTH 151 FEET; THENCE WEST 10 FEET TO THE POINT OF BEGINNING.

CONTAINING AN AREA OF 2,015 SQUARE FEET OR 0.05 ACRES (MORE OR LESS).

P.I.N.: 05-22-116-024

EXHIBIT B

N

0 25' 50'

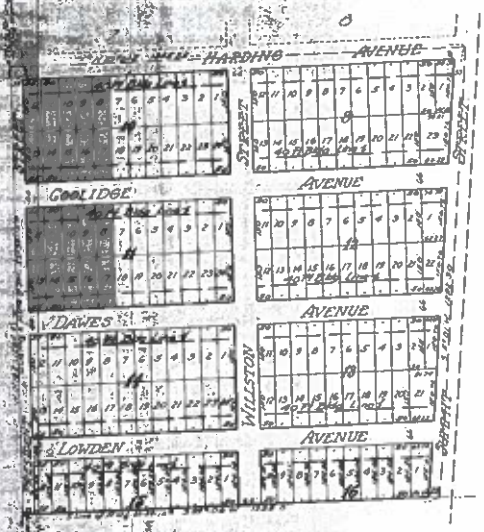
GRAPHIC SCALE
1" = 50'

Easement Premises

WHEATON ESTATES

A PART OF SEC 22 T.39 N R10 E OF 3rd P.M.

WHEATON DUPAGE COUNTY ILLINOIS



State of Illinois } ss
County of DuPage } This is to certify that to the SELBY-SELBOW ENG.CO. [illegible] surveyors in the County and State aforesaid have surveyed and subdivided that part of the Northwest ¼ of Section 22, Tp. 39 N.R. 10 E. of the 3rd P.M., DuPage County Illinois, described as follows:- Beginning at a point on the West line of said Northwest ¼, 1392 feet South of the North West corner of said Northwest ¼, thence S 89 01'E. 1395.25 feet, thence S 5 01'E. 1392.3 feet to the South line of said Northwest ¼, thence S 89 06'E. on the South line of said Northwest ¼, 1394.4 feet to the South West corner of said Northwest ¼, thence N 0 16'E. on the West line of said Northwest ¼, 1394.4 feet to the place of beginning, as shown by the annexed plat which is a correct representation of said survey and subdivision.

All distances given in feet and decimal parts thereof.

Wheaton Illinois, June 9th, 1924.

SELBY-SELBOW ENG. CO.
[illegible]

State of Illinois } ss
County of Cook } This is to certify that the CHICAGO TITLE AND TRUST COMPANY as Trustee under the provisions of a trust agreement dated the 18 day of May A.D. 1924, and known as Trust No. [illegible] is the owner of the land described above and has caused the same to be surveyed, subdivided and platted as shown by the annexed plat, for the uses and purposes therein set forth as allowed and provided by Statute, and said CHICAGO TITLE AND TRUST COMPANY hereby acknowledges and adopts same under the style and title hereon shown.

Dated this 16th day of June A.D. 1924.

CHICAGO TITLE AND TRUST COMPANY, as Trustee, [illegible]
ATTEST [illegible]

State of Illinois } ss
County of Cook } Belle M. Stark, a Notary Public in and for said county in the State aforesaid do hereby certify that [illegible] President of the CHICAGO TITLE AND TRUST COMPANY [illegible] Secretary of said Company, personally known to me to be the same persons whose names are subscribed to the foregoing instrument as such [illegible] President and Secretary respectively, appeared before me this day in person and acknowledged that they signed the said instrument as their own free and voluntary act, and the free and voluntary act of said Company, for the uses and purposes therein set forth, and the said Secretary did also then and there acknowledge that he, as custodian of the corporate Seal of said Company did affix the said corporate seal of said Company to said instrument as his own free and voluntary act and the free and voluntary act of said Company for the uses and purposes therein set forth.

Given under my hand and Notarial Seal this 16th day of June A.D. 1924.

Belle M. Stark
NOTARY PUBLIC.

State of Illinois } ss
County of DuPage } I, Clarence V. Wagemann, County Clerk in and for the County in the State aforesaid, do hereby certify that there are no redeemable tax sales or unpaid forfeited taxes against any of the real estate included in the annexed plat.

Given under my hand and Seal at Wheaton Illinois this 9 day of June A.D. 1924.

[illegible]
COUNTY CLERK.

The owner acknowledges and agrees that this plat is approved upon the express condition that until [illegible] no residence building to cost less than $ 4,000 shall be erected on any lot in Blocks 9 to 16 inclusive in this subdivision, and that until said date no building other than one single family residence building with garage and other out buildings, to be used in connection therewith, shall be erected or maintained on any lot in said Blocks as the same is herein subdivided.

An easement is hereby reserved in favor of the City of Wheaton, DuPage County Illinois and its corporate successors and of any public utility designated by said City for the placing and maintaining proportionally on the rear five (5) feet of all lots in this subdivision of electric light and telephone poles and wires and other facilities necessary for other public or quasi public service, together with the right of access thereto for such purposes.

State of Illinois } ss
County of DuPage } Approved by the Plan Commission of the City of Wheaton, DuPage County Illinois, this [illegible] day of [illegible] A.D. 1924.

[illegible]
CHAIRMAN.

State of Illinois } ss
County of DuPage } Approved by the Board of Supervisors of DuPage County Illinois, this 24 day of June A.D. 1924.

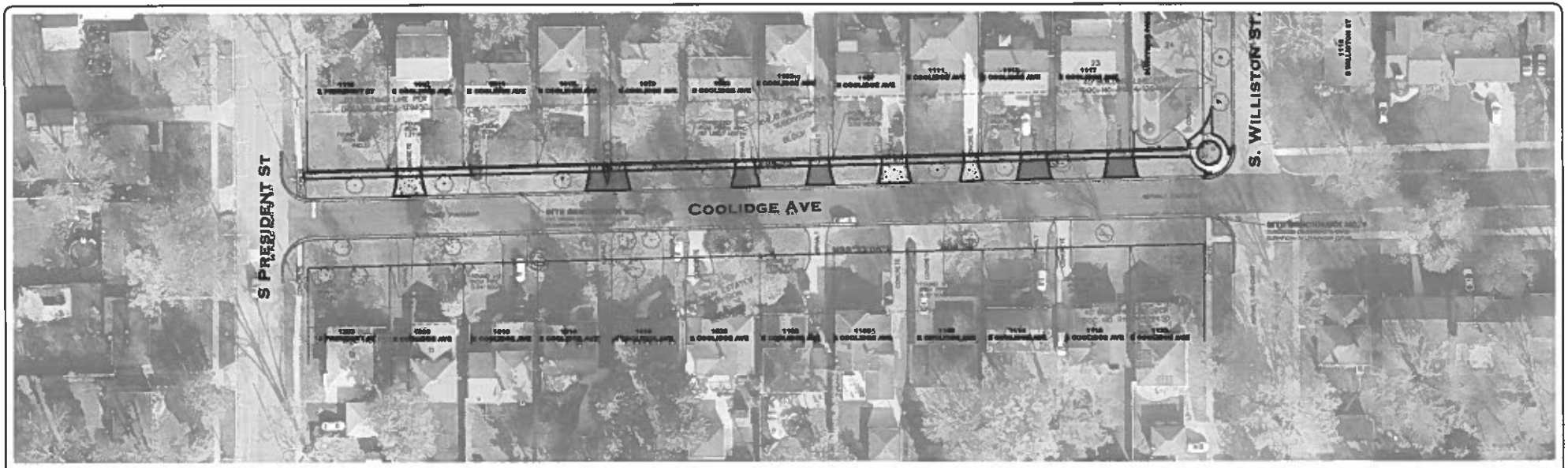
N. W. Lick
CHAIRMAN.

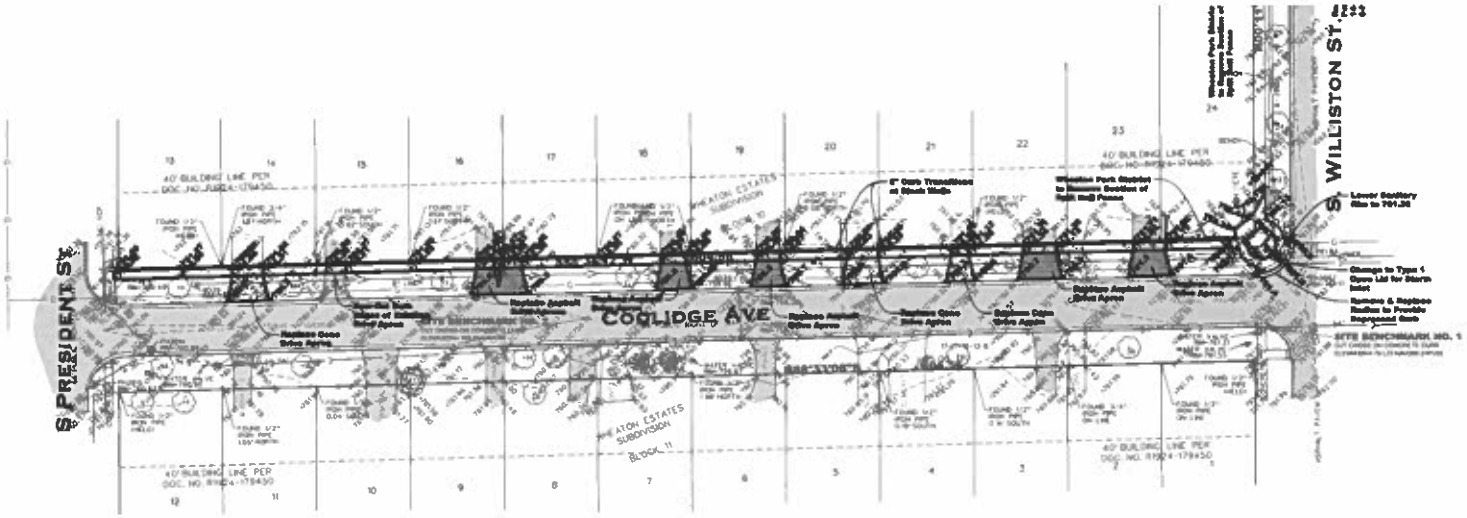
[illegible]
CLERK.

State of Illinois } ss
County of DuPage } 179450
This instrument was filed for record in the Recorders office of DuPage County aforesaid on the [illegible] day of June A.D. 1924, at 4 o'clock A.M., and recorded in Book 31 of Plats on Page 47

Lewis Ellsworth
RECORDER.

UNOFFICIAL COPY





WMA

RAYMOND SIEGEMA

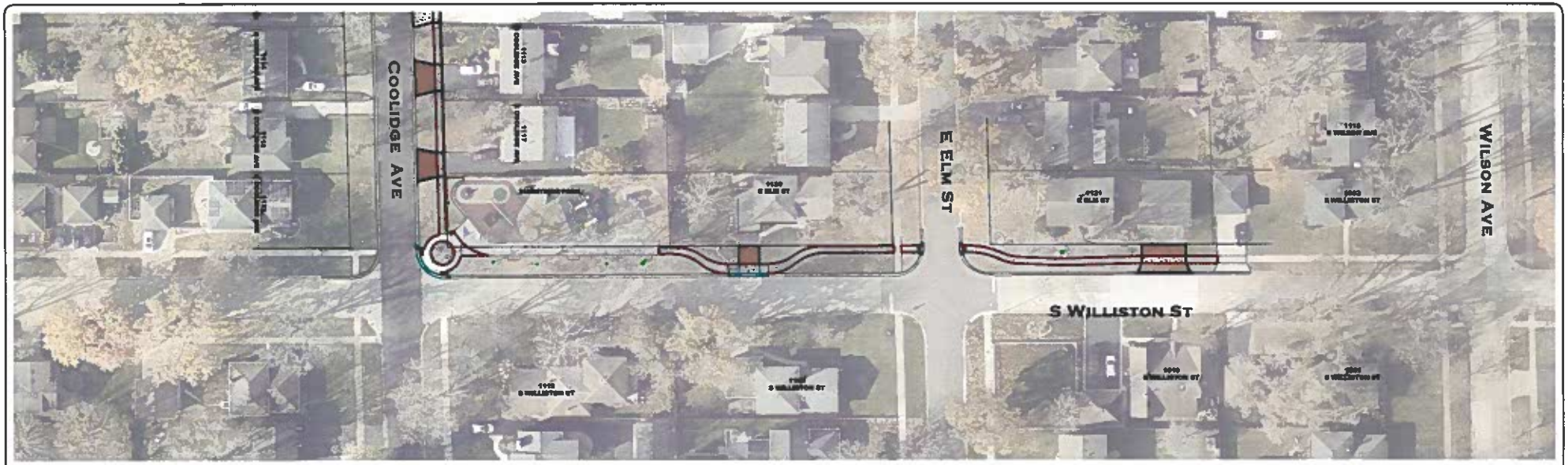
CITY OF WHEATON
2026 NEW SIDEWALKS

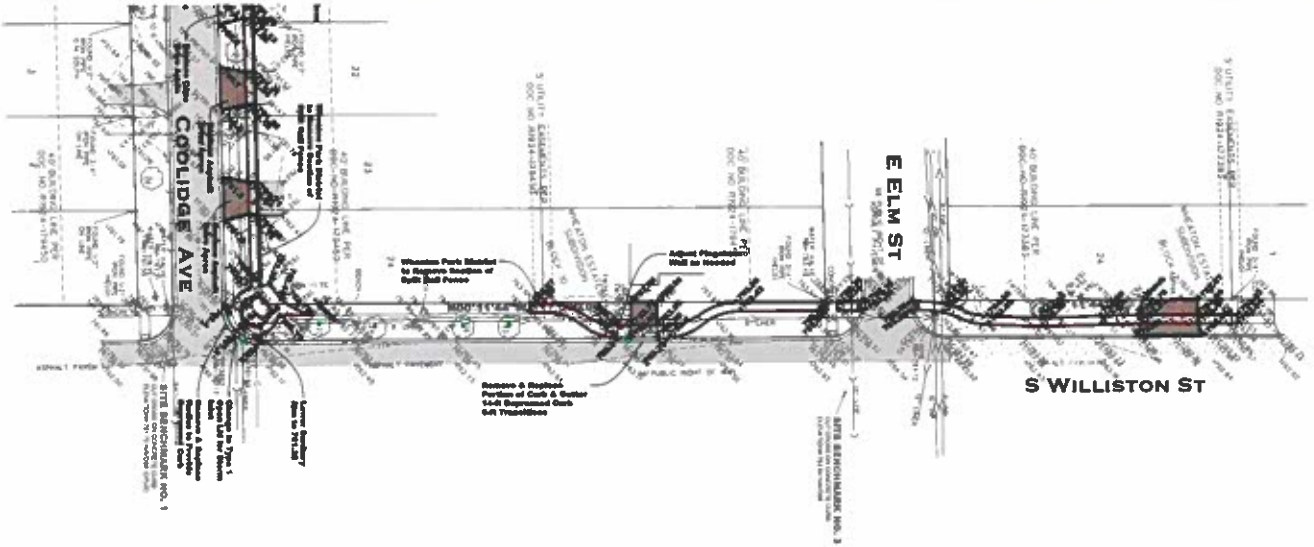
19 - COOLIDGE AVE

Prepared For
CITY OF WHEATON

C-19

Sheet: 25 of 29





WMA

RAYMOND L. SIKORA

RAYMOND SIKORA

CITY OF WHEATON
2026 NEW SIDEWALKS

20 - S. WILLISTON ST

Prepared For
CITY OF WHEATON

C-20

Sheet: 26 of 29

TEMPORARY CONSTRUCTION EASEMENT

The undersigned property owner(s), hereinafter "Grantor(s)", as owner(s) of the property Sunnyside Park (1120 Coolidge Avenue), hereby grant(s) to the City of Wheaton ("City"), its employees and contractors this temporary construction easement 16 feet west of the east property line and 16 feet north of the south property line, the ("Real Estate") which is attached here too incorporated herein as fully set forth as in conformance with the terms and conditions herein.

1. GRANT. A temporary construction easement, is hereby granted by the Grantors to the City, for the purpose of allowing the City and, its contractors, to use equipment, workers and materials within the easement for the sole purpose(s) of removing existing concrete sidewalk, placing new concrete sidewalk that meets ADA requirements, and associated vegetation restoration. The easement is limited to a maximum width of feet along the property lines. The easement shall run from the date of execution of this grant until the work is completed.

2. RESTORATION. The City shall repair and restore any and all grass, vegetation, shrubs, plantings, or other hard surfaces or other damage to the Real Estate to the extent that they are caused by any work conducted pursuant to this temporary construction easement. The area of the repairs, other than the grade of the ground surface, shall be returned to the condition it was in prior to the performance of the work, or better. In the event that weather prevents the installation of any of the necessary restoration work the City shall make all such plantings or work completed as soon as it can be successfully accomplished.

Upon completion of this work, this temporary construction easement shall be considered terminated without further action of the Grantors or the City.

3. INSURANCE. The City shall require it's contractor performing work to have standard liability insurance covering personal injuries and property damage caused by the contractor working on the Real Estate with limits of coverage not less than 1 million dollars general liability and an additional 2 million dollars umbrella policy. Grantor(s) shall be named as an additional insured on the contractor's insurance. The City shall also maintain liability coverage, protecting the Grantor(s) which can include self-insurance, in an amount not less than 1 million dollars.

4. INDEMNITY. The City's contract with the contractor performing work in the easement shall require the contractor to the fullest extent of the law to indemnify hold harmless and defend the Grantors from any claims, damages, losses and expenses including but not limited to attorney fees arising out of or resulting from the performance of the contractors work on the Real Estate pursuant to this easement agreement.

5. LEGAL AUTHORITY. Both parties by execution of this easement agreement warrant that they have full legal capacity and authority to enter into this agreement. During the period of this easement it shall run with the land and include both parties' successors and assigns.

IN WITNESS WHEREOF, the Grantors have executed and authorized by the Wheaton City Manager.

GRANTOR:

_____

Name:

ATTEST:

_____

Name:

CITY OF WHEATON:

_____

Name:

ATTEST:

_____

Name:

GRANTOR:

_____

Name:

ATTEST:

_____

Name:

TO: Board of Commissioners

FROM: Brian Kimbrough, Director of Parks and Planning
Steve Hinchee, Superintendent of Planning

THROUGH: Michael Benard, Executive Director

RE: Sidewalk Easement at Northside Park

DATE: October 14, 2026

SUMMARY:
The City of Wheaton is requesting a permanent easement for a small section of sidewalk along Prairie Avenue. This would connect the proposed sidewalk improvements at the end of Morse Street where it enters Northside Park. A temporary construction easement is also required to construct the sidewalk improvement.

PREVIOUS COMMITTEE/BOARD ACTION:
N/A

LEGAL REVIEW
Legal Counsel has reviewed the easement agreement provided by the City of Wheaton

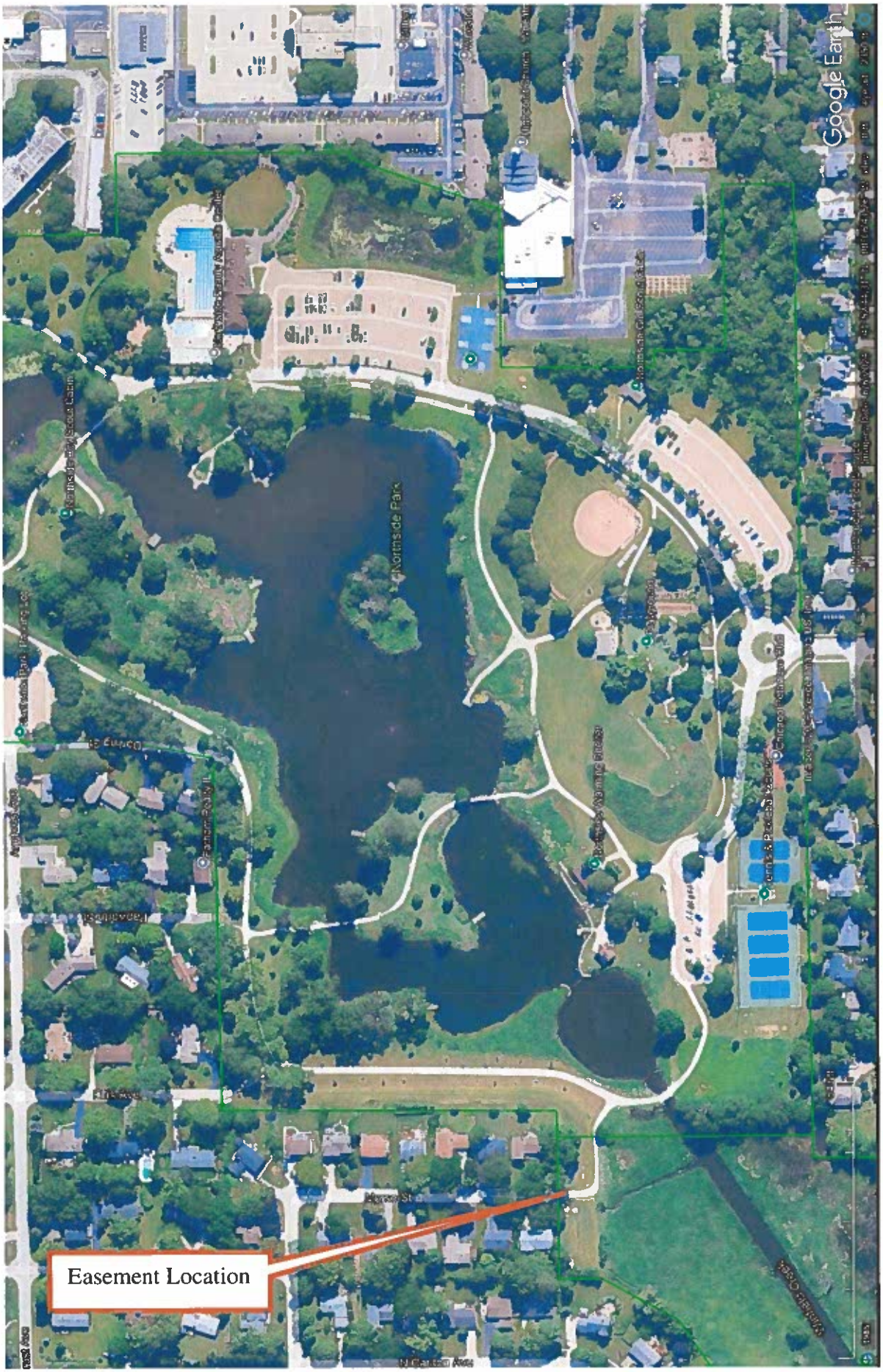
REVENUE OR FUNDING IMPLICATIONS:
We will seek to have the City of Wheaton reimburse any costs associated with this easement.

STAKEHOLDER PROCESS:
Not applicable.

ATTACHMENTS:
Resolution Authorizing and Approving Permanent Easement
Easement Agreement between Wheaton Park District and City of Wheaton
Insurance Requirements – Exhibit C

RECOMMENDATION:
It is recommended that the Wheaton Park District Board of Commissioner's approve a permanent easement and a temporary construction easement for the sidewalk at Northside Park.

LOCATION MAP:



WHEATON PARK DISTRICT

RESOLUTION NO. 2026-08

A RESOLUTION APPROVING THE TERMS AND AUTHORIZING THE EXECUTION OF A PERMANENT EASEMENT AGREEMENT BETWEEN THE WHEATON PARK DISTRICT AND THE CITY OF WHEATON FOR PEDESTRIAN GRAVEL WALKING PATH TIE-IN TO NORTHSIDE PARK WALKING PATH

WHEREAS, the Wheaton Park District ("Park District") owns certain real property located at 1300 N. West St, Wheaton, Illinois, commonly referred to as Northside Park ("Park Property") and

WHEREAS, the Park Property includes a gravel walking path that ties into the southern end of Morse Street; and

WHEREAS, the City of Wheaton ("City") is in the construction stage for a pedestrian sidewalk project along Morse Street and in the vicinity of the Park Property that includes the construction of an ADA compliant gravel walking path on portions of the Park Property that will tie the new pedestrian sidewalk on Morse Street into the existing gravel walking path on the Park Property ("Planned Improvements"); and

WHEREAS, the City requires a permanent easement over a portion of the Park Property to facilitate the construction, operation, use and maintenance of the Planned Improvements, and the Park District is willing to grant such an easement; and

WHEREAS, the City has determined, and has adopted or hereafter will adopt an ordinance so indicating, that it is reasonable, necessary and in the best interests of the City, and in the public interest and welfare, to acquire a permanent easement over a portion of the Park Property ("Easement Premises") in order to facilitate the City's construction of the Planned Improvements; and

WHEREAS, following extensive negotiation, the Park District has agreed to convey a permanent easement to the City covering the Easement Premises, on and subject to the terms and conditions set forth in that certain "Intergovernmental Agreement Between the City of Wheaton and Wheaton Park District for Public Sidewalk Construction on City-Owned and Park District Owned Property ("IGA"), and that certain "Permanent Easement Agreement Between the Wheaton Park District and the City of Wheaton for Pedestrian Gravel Walking Path Tie-In to Northside Park Walking Path" ("Permanent Easement Agreement"), the terms, conditions and execution of which have both been or will be approved by the Park District's Board of Park Commissioners ("Park Board"); and

WHEREAS, Article VII, Section 10 of the Illinois Constitution and the Illinois Intergovernmental Cooperation Act, 5 ILCS 220/1 *et.seq.*, authorizes and encourages units of local government to cooperate in the exercise of government functions; and

WHEREAS, the transfer of the Permanent Easement Premises contemplated by the IGA and the Permanent Easement Agreement are authorized by and made pursuant to the Local Government Property Transfer Act, 50 ILCS 605/1 et seq.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Park Commissioners of the Wheaton Park District (the "Park Board"), as follows:

Section 1. The recitals set forth above are incorporated herein and made a part hereof.

Section 2. It is hereby determined that it is necessary and in the best interests of the Park District and the public that the Park District convey to the City a permanent easement covering the Easement Premises, to enable the City to construct the Planned Improvements.

Section 3. The Park Board hereby approves the form, terms, and provisions of the proposed Permanent Easement Agreement by and between the Park District and City of Wheaton, substantially as presented to the Park Board at this meeting, with such non-material modifications thereto as the President of the Park Board, in consultation with legal counsel, shall approve, which approval shall be conclusively evidenced by the President's execution thereof.

Section 4. The President and Secretary of the Park Board, the Park District's Executive Director, and the Park District's attorneys are hereby authorized, empowered and directed to take all action and execute any and all documents necessary or appropriate in order to carry out the intent and effect the provisions and purposes of this Ordinance and the Permanent Easement Agreement.

Section 5. This Resolution shall be in full force and effect immediately upon its adoption, as provided by law.

Adopted this 21st day of October 2026, by the affirmative vote of two-thirds of the Park Commissioners of the Wheaton Park District, as follows:

Roll call:

Ayes:

Nays:

Absent:

_____
President, Board of Park Commissioners

Attest:

_____
Secretary, Board of Park Commissioners

STATE OF ILLINOIS)
) ss
COUNTY OF DU PAGE)

SECRETARY'S CERTIFICATE

I, the undersigned, do hereby certify that I am Secretary of the Board of Park Commissioners of the Wheaton Park District, and as such official, I am keeper of the records, ordinances, files and seal of said Park District, and

I hereby certify that the foregoing instrument is a true and correct copy of:

A RESOLUTION APPROVING THE TERMS AND AUTHORIZING THE EXECUTION OF A PERMANENT EASEMENT AGREEMENT BETWEEN THE WHEATON PARK DISTRICT AND THE CITY OF WHEATON FOR PEDESTRIAN GRAVEL WALKING PATH TIE-IN TO NORTHSIDE PARK WALKING PATH

adopted by the affirmative vote of the Park Commissioners at a duly called Regular Meeting of the Board of Park Commissioners of the Wheaton Park District, held in Wheaton, Illinois, in said District at 5:00 p.m. on the 21st day of October 2026.

I do further certify that the deliberations of the Board on the adoption of said ordinance were conducted openly, that the vote on the adoption of said ordinance was taken openly, that said meeting was held at a specified time and place convenient to the public, that notice of said meeting was duly given to all of the news media requesting such notice, that an agenda for said meeting was posted at the location at which said meeting was held and at the principal office of the Board at least 48 hours in advance of the holding of said meeting, that said meeting was called and held in strict compliance with the provisions of the Open Meetings Act of the State of Illinois, as amended, and with the provisions of the Park District Code of the State of Illinois, as amended, and that the Board has complied with all of the provisions of said Act and said Code and with all of the procedural rules of the Board.

IN WITNESS WHEREOF, I hereunto affix my official signature and the seal of said Park District at Wheaton, Illinois this 21st day of October 2026.

_____
Secretary, Board of Park Commissioners
Wheaton Park District

[District Seal]

INTERGOVERNMENTAL AGREEMENT BETWEEN THE CITY OF WHEATON AND WHEATON PARKS DISTRICT FOR PUBLIC SIDEWALK CONSTRUCTION ON CITY-OWNED AND PARK DISTRICT OWNED PROPERTY

This Intergovernmental Agreement (hereinafter referred to as "AGREEMENT") is entered into this ___ day of September 2026, between the City of Wheaton, a body politic and corporate, which offices at 303 W. Wesley Street, Wheaton, Illinois (hereinafter referred to as "CITY"), and the Wheaton Park District, a body corporate and politic, with offices at 102 E. Wesley St., Wheaton, Illinois (hereinafter referred to as "PARK DISTRICT"). The CITY and PARK DISTRICT are hereinafter sometimes individually referred to as a "party" or together as the "parties."

RECITAL

WHEREAS, the CITY plans on constructing new pedestrian sidewalks to improve accessibility within the City of Wheaton (hereinafter referred to as the "PROJECT"); and

WHEREAS, the PARK DISTRICT owns certain real property located at 1120 Coolidge Ave, Wheaton, Illinois, commonly referred to as "Sunnyside Park" and at 1300 N. West St, Wheaton, Illinois, commonly referred to as "Northside Park;" and

WHEREAS, the PROJECT will include engineering and construction of new sidewalks and replacement of existing sidewalks at and adjacent to Sunnyside Park, and engineering and construction of a new gravel path tying the new sidewalk at Morse Street into the existing gravel path at Northside Park;

WHEREAS, the PARK DISTRICT by law has the power, authority and responsibility to determine and provide for the park and recreational needs of the residents of the PARK DISTRICT and, in furtherance thereof to, among other things, acquire by gift, legacy, grant, purchase, condemnation or by lease any and all real estate or rights therein, and to build, lay out, adorn, extend, improve, and maintain such real estate; to manage and control all property of the PARK DISTRICT; and to plan, establish and maintain recreational programs and facilities; and

WHEREAS, the CITY by law has the power, authority and responsibility to promote and protect the health, safety, comfort, morals, and welfare of residents of the City and, in furtherance thereof to, among other things, regulate through its zoning and other power, various land use and real estate development activities in the CITY; and

WHEREAS, a cooperative intergovernmental agreement is appropriate and such an agreement is authorized and encouraged by Article 7, Section 10 of the Illinois Constitution and the Intergovernmental Cooperation Act (5 ILCS 220/1 et seq.); and

WHEREAS, the CITY and PARK DISTRICT are public agencies as that term is defined in the Intergovernmental Cooperation Act, 5 ILCS 220/1 et seq.

NOW, THEREFORE, in consideration of the premises, the mutual covenants, terms, and conditions herein set forth, and the understandings of each party to the other, the parties do hereby mutually covenant, promise and agree as follows:

1. INCORPORATION

1.1 All recitals set forth above are incorporated herein and made part hereof, the same constituting the factual basis for this AGREEMENT.

1.2 The headings of the paragraphs and subparagraphs of this AGREEMENT are inserted for convenience of reference only and shall not be deemed to constitute part of this AGREEMENT or to affect the construction hereof.

2 SCOPE OF PROJECT

2.1 The parties agree to cooperate in and make every effort to cause the construction of the PROJECT.

2.2 The CITY and PARK DISTRICT agree that the scope of the PROJECT includes:

2.2.1 Installation of a new sidewalk and replacement of existing sidewalk on CITY-owned property along Coolidge Avenue and S Williston Street; adjacent to Sunnyside Park; and

2.2.2 Replacement of existing sidewalk on a portion of PARK DISTRICT-owned property at the southeast corner of Sunnyside Park; and

2.2.3 Installation of a gravel path on PARK DISTRICT-owned property that will tie the new sidewalk along Morse Street into the existing gravel path in Northside Park.

3 RESPONSIBILITIES OF CITY

3.1 The CITY shall act as the lead agency and be responsible for completing design engineering, permit processing, construction engineering, and construction for the PROJECT. The CITY shall be responsible for securing/paying all PROJECT costs.

3.2 The CITY shall administer the contract for the construction of the PROJECT including WORK. The CITY agrees to administer the PROJECT in the best interest of both parties and to consult with, and keep advised, officials of the PARK DISTRICT regarding the progress of the PROJECT and any problems encountered or changes recommended.

3.3 The CITY shall require the General Contractor for the PROJECT to name the CITY and the PARK DISTRICT as an additional insured for the Commercial General Liability in the Special Provisions section of the contract for the PROJECT.

4 RESPONSIBILITIES OF PARK DISTRICT

4.1 The PARK DISTRICT hereby grants to the CITY, its employees, contractors and agents a right of entry for ingress and egress onto, over, under and above the PARK DITRICT property within the boundaries of the PROJECT for the purpose of constructing the PROJECT. The Park District shall retain the right of ingress and egress over said areas so long as it does not interfere with the PROJECT.

4.2 The PARK DISTRICT shall be responsible for moving the fence as they see fit at Sunnyside Park, and maintaining the portion of new sidewalk on their property at Sunnyside Park, and maintaining the portion of gravel path on their property at Morse Street.

5 INDEMNIFICATION

5.1 The CITY shall indemnify, hold harmless and defend the PARK DISTRCT, its officials, officers, employees, and agents from and against all liability, claims, suits, demands, proceedings and action, including costs, fees and expense of defense, arising from, growing out of, or related to, any loss, damage, injury, death, or loss or damage to property resulting from, or connected with, the CITY's negligent or willful acts, errors or omissions in the its performance under this AGREEMENT to the extent permitted by law.

5.1.1 The PARK DISTRICT acknowledges that the CITY has made no representations, assurances or guaranties regarding the CITY's or any successor's or assign's authority and legal capacity to indemnify PARK DISTRICT as provided in this AGREEMENT. In the event a court of competent jurisdiction holds that the CITY, or any successor or assign, is deemed to lack the lawful authority or ability to indemnify, defend or hold harmless the PARK DISTRICT, or any person or entity claiming a right through PARK DISTRICT, or in the event of change in the laws of the State of Illinois governing CITY's or any successor's or assign's indemnification authority, such occurrence(s) shall not affect the validity and enforceability of the remainder of this AGREEMENT or the parties rights and obligations provided for therein.

5.2 The PARK DISTRICT shall indemnify, hold harmless and defend the CITY, its officials, officers, employees, and agent from and against all liability, claims, suits, demands, proceedings, and action, including costs, fees and expense of defense, arising from, growing out of, or related to, any loss, damage, injury, death, or loss or damage to property resulting from, or connected with, the PARK DISTRICT's negligent or willful acts, errors or omissions in its performance under this AGREEMENT to the extent permitted by law.

5.2.1 The CITY acknowledges that the PARK DISTRICT has made no representations, assurances or guaranties regarding the PARK DISTRICT's or any succesor's or

assign's authority and legal capacity to indemnify CITY as provided for in this AGREEMENT. In the event a court of competent jurisdiction holds that the PARK DISTRICT, or any successor or assign, is deemed to lack the lawful authority or ability to indemnify, defend or hold harmless the CITY or any person or entity claiming a right through CITY, or in the event of change in the laws of the State of Illinois governing PARK DISTRICT's or any successor's or assign's indemnification authority, such occurrence(s) of the remainder of this AGREEMENT or the parties rights and obligations provided for therein.

5.3 Nothing contained herein shall be construed as prohibiting the CITY, its officials, directors, officers, agents and employees, from defending, at their sole cost and expense, through the selection and use of their own agents, attorneys and experts, any claims, suits, demands, proceedings and actions brought against them. Pursuant to Illinois law, 55 ILCS 5/3-9005, any attorney representing the CITY, who is not already an Assistant State's Attorney, is to be appointed a Special Assistant State's Attorney, as provided in 55 ILCS 5/3-9008. The CITY's participation in its defense shall not remove PARK DISTRICT's duty to indemnify, defend, and hold the CITY harmless, as set forth above.

5.4 Neither party waives, by these indemnity requirements, any defenses or protections under the Local Governmental and Governmental Employees Tort Immunity Act (745 ILCS 10/1 et seq.) or otherwise available to it, or to the other party, under the law.

5.5 Any indemnity as provided in this AGREEMENT shall not be limited by reason of the enumeration of any insurance coverage herein provided. Except with respect to occurrences arising before the completion of the PROJECT, the CITY's and PARK DISTRICT's indemnification under this section 5.0 hereof shall terminate when the PROJECT is completed.

6 GENERAL

6.1 It is understood and agreed by the parties hereto that this AGREEMENT is intended to address the construction of the PROJECT, and no changes to existing right-of-way or appurtenance, property rights, maintenance responsibilities and/or jurisdiction, are intended or made in this AGREEMENT.

6.2 Whenever in this AGREEMENT approval or review by either the CITY or PARK DISTRICT is provided for, said approval or review shall not be unreasonably delayed or withheld.

6.3 In the event of a dispute between the CITY and PARK DISTRICT representatives in the preparation of the Plans and Specifications, or changes thereto, or in carrying out the terms of this AGREEMENT, the Director of Engineering for the CITY and the Director of Parks and Planning for the PARK DISTRICT shall meet and resolve the issue.

6.4 No later than fourteen (14) days after the execution of this AGREEMENT, each party shall designate a representative to the other party who shall serve as the full-time representative of said party during the construction of the PROJECT. Each representative shall have authority, on behalf of such party, to receive notices and make inspections relating to the PROJECT covered in this AGREEMENT. Representatives shall be readily available to the other party.

6.5 This AGREEMENT may be executed in two or more counterparts, each of which shall be deemed an original and all of which shall be deemed one and the same instrument.

6.6 This AGREEMENT and the covenants contained herein shall be null and void in the event the contract covering the construction work contemplated herein is not awarded within four (4) years subsequent to the execution of this AGREEMENT.

7 ENTIRE AGREEMENT

7.1 This AGREEMENT represents the entire AGREEMENT between the parties with respect to the PROJECT and supersedes all previous communications or understandings whether oral or written.

8 NOTICES

8.1 Any notice required hereunder shall be deemed properly given to the party to be notified at the time it is personally delivered or mailed by certified mail, return receipt requested, to the party's address or confirmed email. The address of each party is as specified below. Either party may change its address for receiving notices by giving notices thereof in compliance with the terms of this subsection.

For CITY:

Joseph Tebrugge, P.E.
Director of Engineering
City of Wheaton
303 Wesley Street, 1st Floor
Wheaton, IL 60187
Phone: 630-260-2065
Email: jtebrugge@wheaton.il.us

For PARK DISTRICT:

Brian Kimbrough
Director of Parks and Planning
Wheaton Park District
1000 Manchester Road
Wheaton, IL 60187
Phone: 630-510-4970
Email: bkimbrough@wheatonparks.org

9 AMENDMENT, MODIFICATION OR TERMINATION OF THIS AGREEMENT

9.1 No modification or amendment to this AGREEMENT shall be effective until approved by the parties in writing.

10 NON-ASSIGNMENT

10.1 This AGREEMENT shall not be assigned by either party without the written consent of the other party, whose consent shall not be unreasonably withheld.

11 AUTHORITY TO EXECUTE/RELATIONSHIP

11.1 The parties hereto have read and reviewed the terms of this AGREEMENT and by their signature as affixed below represent that the signing party has the authority to execute this AGREEMENT and that the parties intend to be bound by the terms and conditions contained herein.

11.2 This AGREEEMNT shall not be deemed or construed to create any employment, joint venture, partnership or other agency relationship between the parties.

12 GOVERNING LAW

12.1 This AGREEMENT shall be governed by the laws of the State of Illinois as to both interpretation and performance.

12.2 The forum for resolving any disputes concerning the parties' respective performance, or failure to perform, under this AGREEMENT, shall be the Judicial Circuit Court for DuPage County.

13 SEVERABILITY

13.1 In the event any provisions of this AGREEMENT is held to be unenforceable or invalid for any reason, the enforceability thereof shall not affect the remainder of the AGREEMENT. The remainder of this AGREEMENT shall be construed as if not containing the particular provision and shall continue in full force, effect, and enforceability, in accordance with its terms.

14 FORCE MAJEURE

14.1 Neither party shall be liable for any delay or non-performance of its obligations caused by a contingency beyond its control including but not limited to Acts of God, war, civil unrest, strikes, walkouts, fires or natural disasters.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates stated below.

WHEATON PARK DISTICT

BY:_____

John Vires, President

ATTEST:_____

Date signed:_____

CITY OF WHEATON

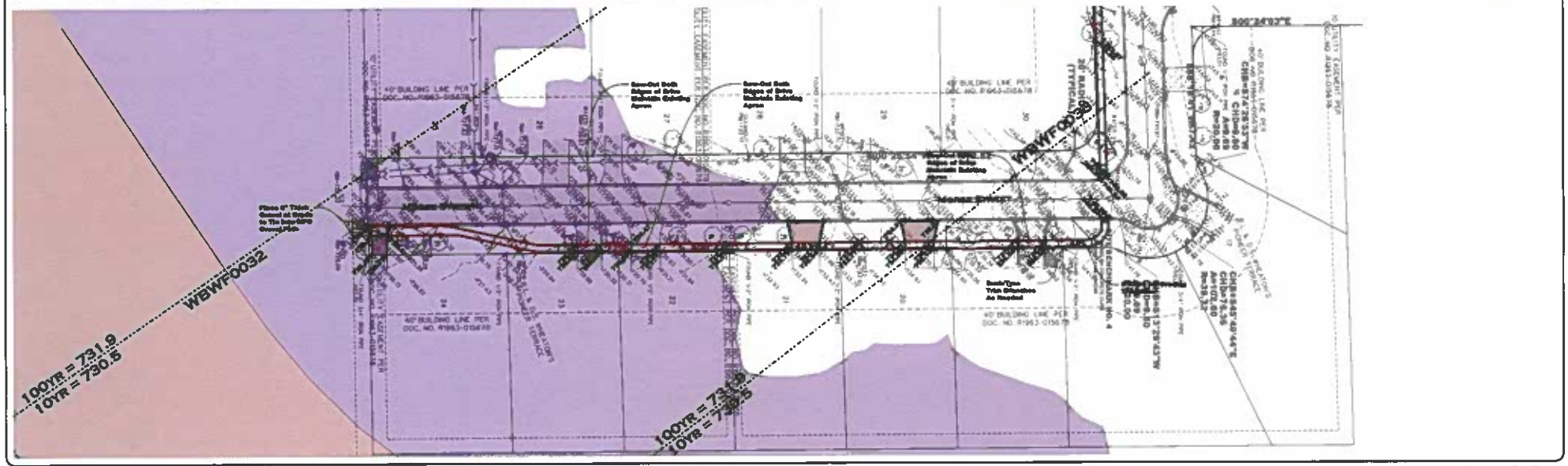
BY:_____

Phil Suess, Mayor

ATTEST:_____

Andrea Rosedale, Clerk

Date signed:_____



WMA

RAYMOND L. SHOZIMA

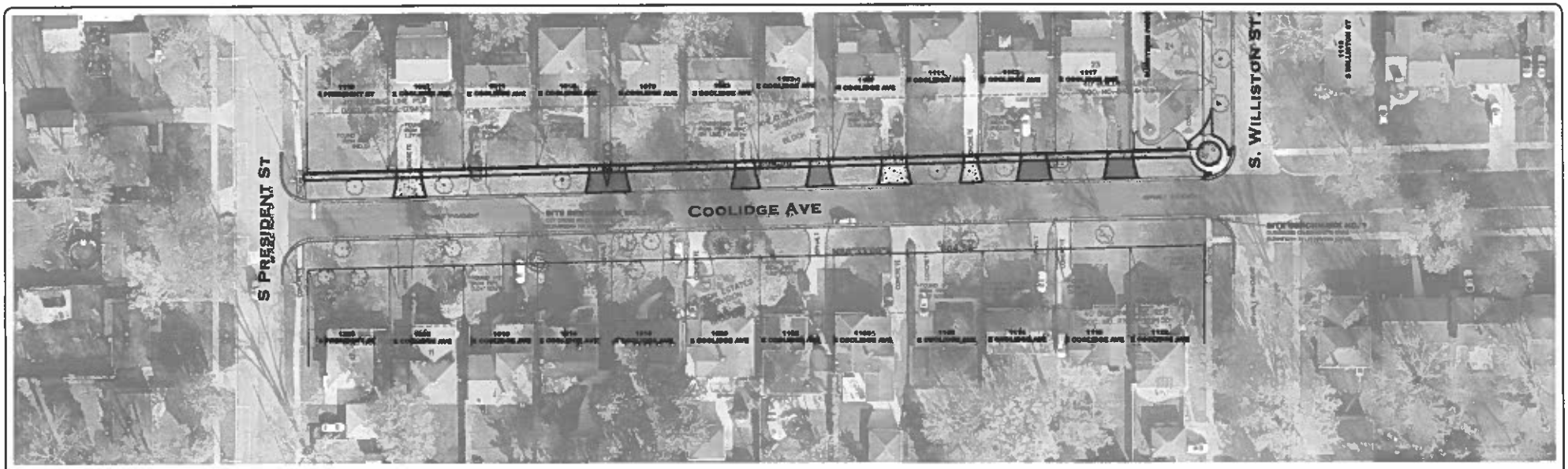
City of Wheaton
2026 New Sidewalks

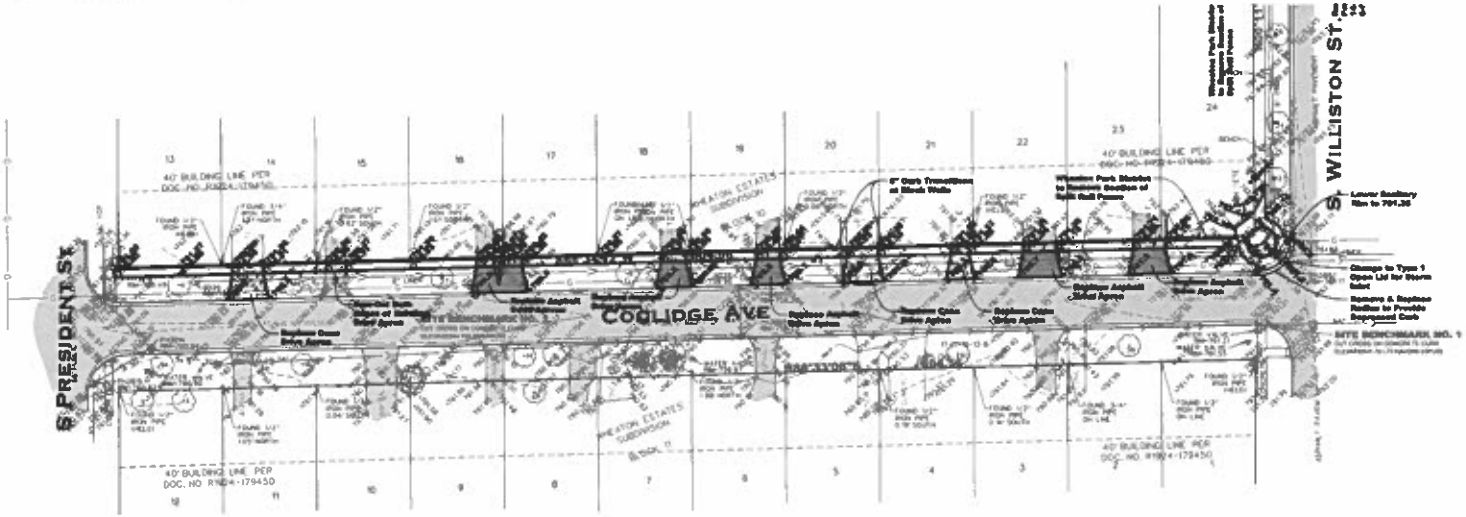
15 - Morse St

Prepared For
CITY OF WHEATON

C-15.1

Sheet: 19 of 29





WMA

RAYMOND SOGEMA

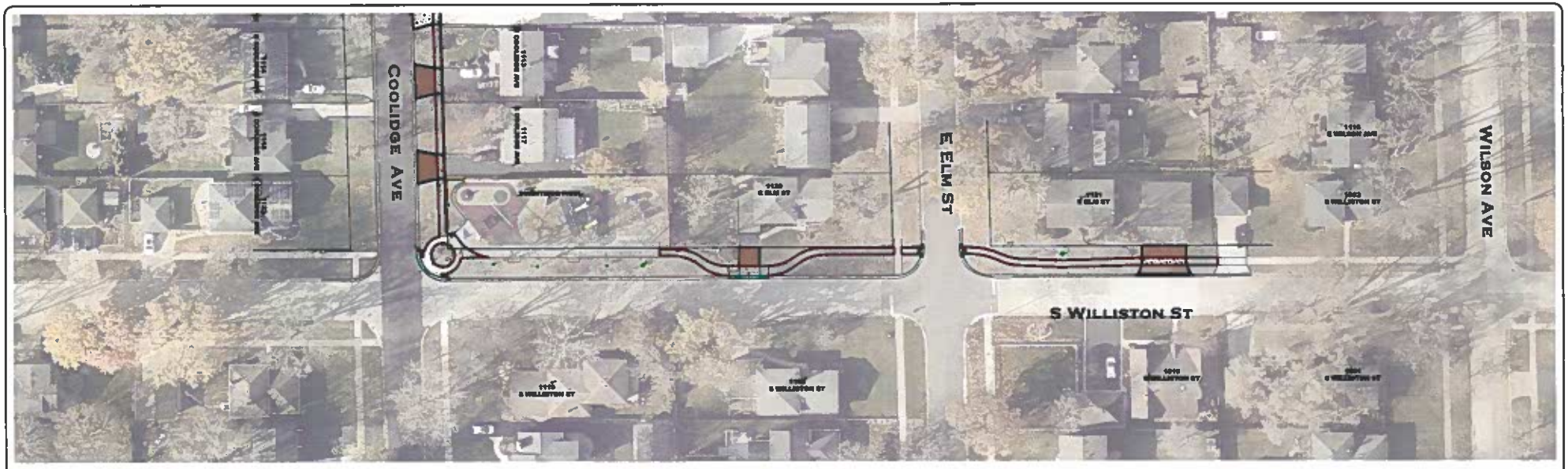
CITY OF WHEATON
2026 NEW SIDEWALKS

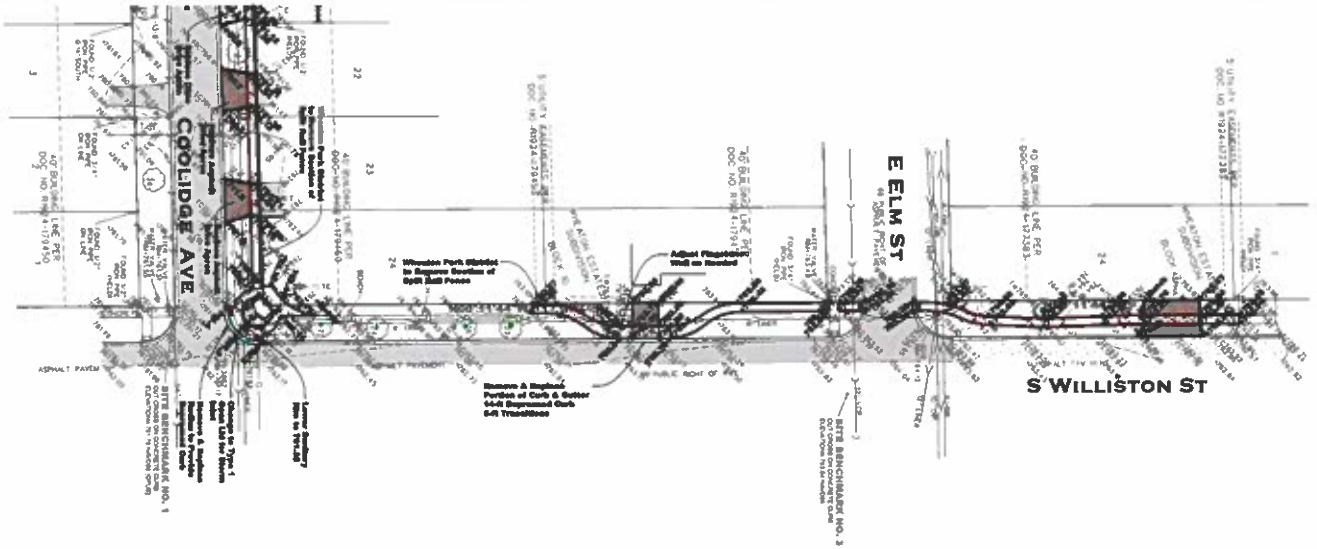
19 - COOLIDGE AVE

Prepared For
CITY OF WHEATON

C-19

Sheet: 25 of 29





WMA

CITY OF WHEATON
2026 NEW SIDEWALKS

20 - S. WILLISTON ST

C-20

Sheet: 26 of 29

Prepared by and return to:
City of Wheaton
Attn: Engineering Department
303 W. Wesley Street
Wheaton, IL 60187-5027

Property Address: Northside Park
End of Morse Street and Start of Northside Park Walking Path
Wheaton, IL 60187
P.I.N.: 05-08-409-020 (part)

AN EASEMENT AGREEMENT BETWEEN THE WHEATON PARK DISTRICT AND THE CITY OF WHEATON FOR PEDESTRIAN GRAVEL WALKING PATH TIE-IN TO NORTHSIDE PARK WALKING PATH

THIS EASEMENT AGREEMENT (hereinafter referred to as the "Agreement") is effective upon being signed by all parties and is made and entered into by and between the Wheaton Park District, a body politic and corporate (hereinafter referred to as the "PARK DISTRICT") and the City of Wheaton, an Illinois Municipality (hereinafter referred to as the "CITY"). The PARK DISTRICT and the CITY are sometimes referred herein individually as a "Party" and collectively as the "Parties."

WITNESSETH:

WHEREAS, the PARK DISTRICT owns certain property commonly known as Northside Park (hereinafter "Park"), which is located in northern Wheaton. There is an existing gravel walking path in the Park that ties into the southern end of Morse Street; and

WHEREAS, the CITY is in the construction stage for a pedestrian sidewalk project along Morse Street and in the vicinity of the Park. As part of the pedestrian sidewalk project, the CITY would like to construct an ADA compliant gravel walking path on PARK DISTRICT property that will tie the new pedestrian sidewalk on Morse Street into the existing Park gravel walking path; and

WHEREAS, the CITY requests the granting of a permanent easement to allow the construction, operation, use and maintenance of the proposed pedestrian gravel path tie-in within the certain portion of the Park that is legally described in the attached **Exhibit A** and depicted in the attached **Exhibit B**, both of which are attached hereto and incorporated herein (hereinafter "Easement Premises"); and

WHEREAS, the PARK DISTRICT and the CITY are municipalities as defined in Section 1(c) of the Local Government Property Transfer Act, 50 ILCS 605/1(c), hereinafter referred to as the "Transfer Act"; and

WHEREAS, Section 2 of the Transfer Act authorizes transfers of real estate, or interests therein, between municipalities for any public purpose upon such terms as are agreed to by the corporate authorities of the respective municipalities; and

WHEREAS, in accordance with Section 2 of the Transfer Act, the CITY, pursuant to a duly passed ordinance, has determined that it is necessary to be granted a permanent easement for the construction, operation, use and maintenance of the proposed pedestrian gravel path tie-in within the Easement Premises; and

WHEREAS, the PARK DISTRICT has determined that it is reasonable, necessary and in the public interest and welfare to grant the CITY a permanent easement subject to the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the foregoing preambles and the promises, terms and conditions set forth herein, the Parties agree as follows:

1.0 INCORPORATION OF RECITALS

1.1 The recitals set forth above are incorporated herein and made a part of this Agreement.

2.0 EASEMENT GRANTED

2.1 The PARK DISTRICT hereby grants the CITY a non-exclusive, permanent easement for the construction, operation, use and maintenance of the proposed pedestrian gravel path tie-in within the Easement Premises on the terms and conditions as provided for in this Agreement.

3.0 PEDESTRIAN SIDEWALK PROJECT

3.1 The proposed pedestrian gravel path tie-in shall be constructed in accordance with the plan drawings, prepared by Webster, McGrath & Ahlberg, Ltd. (hereinafter referred to as "Final Plan"). The Final Plan shall be deemed incorporated herein by reference but without attaching said document hereto due to its size.

4.0 EASEMENT FEE

4.1 In consideration of the benefit of the Project in facilitating pedestrian access to other public lands, any typical easement fees are being waived by the PARK DISTRICT. The easement fee of $10.00 is considered paid by the CITY to the PARK DISTRICT for the granting of the easement.

4.2 The CITY shall not charge or attempt to collect from the PARK DISTRICT any future costs or expenses nor require any maintenance, including snow removal, related to the Prairie and Gary Pedestrian Sidewalk fronting on PARK DISTRICT property.

5.0 RESTORATION

5.1 If the CITY or its contractor damages the Easement Premises or adjacent PARK DISTRICT land, the CITY shall restore all damaged areas according to the PARK DISTRICT'S specifications. If the CITY fails to properly restore the Easement Premises or adjacent land within 45 days of service of the PARK DISTRICT'S written demand for the restoration work, the PARK DISTRICT shall have the right to take such action as it deems necessary to perform the restoration work, which shall include the authority to (a) perform the work with its own personnel and/or; (b) engage the services of an independent contractor to perform the work. The CITY shall reimburse the PARK DISTRICT for costs associated with said restoration work, within 45 days of service of the PARK DISTRICT's written demand for payment.

6.0 FUTURE WORK

6.1 The CITY shall provide written notice to the PARK DISTRICT no less than 60 days prior to

access to the Easement Premises for any work within the Easement Premises.

7.0 INDEMNIFICATION

7.1 To the extent permitted by law, the CITY shall indemnify the PARK DISTRICT, its elected officials, officers, employees and agents from any and all claims, liabilities, causes of action, losses, and damages to persons using the proposed gravel path tie-indue to the failure of the CITY to properly construct, maintain, repair or replace the gravel path. This does not preclude the CITY, however, from availing itself of any and all immunities and limitations of the Illinois Local Government and Governmental Employees Tort Immunity Act, 745 ILCS 10/1-101 *et seq.*, and any amendments thereto.

8.0 INSURANCE

8.1 The CITY shall keep in full force and effect at all times during this Agreement commercial general liability insurance in the amount of $1,000,000 and Workers' Compensation insurance in the amount required by state statute. The minimum insurance coverage specified in this Paragraph 8.1may be provided by self-insurance, participation in a risk management pool, commercial policies of insurance, or a combination thereof. The CITY shall name the PARK DISTRICT, its elected and appointed officials, officers, employees, and agents as an additional insured on any such insurance, and shall provide the PARK DISTRICT with a copy of a Certificate of Insurance and Additional Insured Endorsement evidencing same prior to commencing any work or activity in or on the Easement Premises, and said insurance shall not be modified, terminated, canceled or not renewed without at least thirty (30) days advanced written notice to the PARK DISTRICT.

8.2 In addition to, and in furtherance and not in limitation of, the CITY's insurance obligations set forth above, and at no cost to the PARK DISTRICT, the CITY shall require any contractor(s) or subcontractor(s) performing any of the work contemplated by this Agreement to obtain comprehensive general liability and property damage insurance and workers' compensation insurance in the same amounts as set forth in Paragraph 8.1 above. The CITY shall similarly require any contractor(s) or subcontractor(s) performing any of the work contemplated by this Agreement to defend, indemnify and hold harmless the PARK DISTRICT for any claims, damages, losses and expenses including but not limited to legal fees (attorney's and paralegals' fees and court costs), arising out of or resulting from the performance of the contractor's or subcontractor's work,

9.0 BREACH OF AGREEMENT

9.1 If a Party reasonably believes that a breach of this Agreement has occurred or is occurring, the Party shall serve written notice thereof upon the Party committing or permitting such breach to occur, specifying in detail the breach and the facts supporting such claim. The Party alleged to have committed the breach shall have 30 days within which to cure the violation. If the Party in violation is the CITY, and the CITY fails to cure the breach within the 30-day period, the PARK DISTRICT may pursue monetary damages or specific performance provided that the 30-day cure period shall be extended for a reasonable time if the CITY has undertaken to cure the breach within the 30-day period and continues to diligently and in good faith to complete the corrective action.

9.2 Action by any Party to enforce this Agreement shall be without prejudice to the exercise of any other rights provided herein or by law or in equity to remedy a breach of this Agreement, subject to the terms of the preceding Paragraph 9.1.

9.3 A waiver by a Party of any breach of one or more of the terms of this Agreement on the part

of the other Party shall not constitute a waiver of any subsequent or other breach of the same or other term, nor shall the failure on the part of a Party to require exact, full and complete compliance with any of the terms contained herein be construed as changing the terms of this Agreement or estopping a Party from enforcing full compliance with the provisions set forth herein. No delay, failure or omission of a Party to exercise any right, power, privilege or option arising from a breach shall impair any right, privilege or option, or be construed as a waiver or acquiescence in such breach or as a relinquishment of any right. No option, right, power, remedy or privilege of the Parties shall be construed as being exhausted by the exercise thereof in one or more instances. The rights, power, privileges and remedies given the Parties under this Agreement and by law shall be cumulative.

10.0 NOTICES

10.1 All notices required to be given under the terms of this Agreement shall be in writing and served by certified mail, return receipt requested, properly addressed with the postage prepaid and deposited in the United States mail. Notices served upon the PARK DISTRICT shall be directed to the Executive Director, Wheaton Park District, 102 E. Wesley Street, Wheaton, IL 60187-5321. Notices served upon the CITY shall be directed to the City Manager, City of Wheaton, 303 W. Wesley Street, Wheaton, IL 60187. Any Party may designate a new location for service of notices by serving notice of the change in accordance with the requirements of this paragraph.

11.0 MISCELLANEOUS TERMS

11.1 All rights, title and privileges herein granted, including all benefits and burdens, shall be binding upon and inure to the benefit of the Parties hereto, their respective successors and assigns.

11.2 The PARK DISTRICT hereby reserves the right to use, or permit to be used, the Easement Premises in any manner that will not prevent or materially interfere with the exercise by the CITY of the rights granted herein.

11.3 If any Party initiates any legal proceeding or action, whether at law or in equity, to enforce any provision of this Agreement, the prevailing Party (as determined by the court) shall be entitled to recover its reasonable costs and expenses incurred in connection with said proceeding or action, including, but not limited to, reasonable expert witness and attorney fees.

11.4 The CITY shall be responsible for recording this Agreement, at its expense, in the Office of the Recorder of Deeds, DuPage County, and for providing the PARK DISTRICT with a recorded copy.

11.5 The provisions set forth herein represent the entire agreement between the Parties and supersede any previous oral or written agreements, as it is the intent of the Parties to provide for a complete integration within the terms of this Agreement. No provision may be modified in any respect unless such modification is in writing, duly approved and signed by all Parties.

11.6 This Agreement shall be construed in accordance with the laws of the State of Illinois. The jurisdiction and venue for resolving any disputes concerning the Parties respective performance, or failure to perform, under this Agreement, shall be in the 18th Judicial Circuit Court, DuPage County, Illinois.

11.7 This Agreement shall be executed in duplicate, and each Party shall retain a fully executed original, all of which shall be deemed to be one Agreement.

IN WITNESS WHEREOF, the Parties have executed this Agreement on the dates stated below.

WHEATON PARK DISTRICT

BY:_____
John Vires, President

ATTEST:_____

Date signed:_____

CITY OF WHEATON

BY:_____
Phil Suess, Mayor

ATTEST:_____
Andrea Rosedale, Clerk

Date signed:_____

EXHIBIT A

LEGAL DESCRIPTION OF PERMANENT SIGN, BENCHES, AND FENCING EASEMENT:

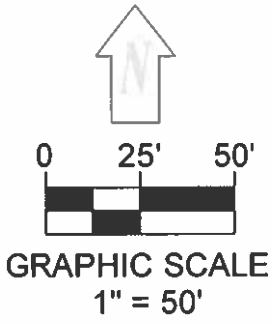
THAT PART OF LOT ONE IN THOMPSON'S RESUBDIVISION OF LOT 9 IN THOMPSON'S SUBDIVISION, A SUBDIVISION IN THE SOUTHEAST QUARTER OF SECTION 8, TOWNSHIP 39 NORTH, RANGE 10, EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF AS RECORD AS DOCUMENT #R86-261997 ON MARCH 21, 1986 IN THE RECORDERS OFFICE OF DUPAGE COUNTY, ILLINOIS, BEING MORE PARICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT 82 FEET WEST ALONG THE NORTHERN LOT LINE FROM THE NORTHEAST CORNER OF LOT ONE; THENCE SOUTH 6 DEGREES WEST 20 FEET ALONG THE EXISTING GRAVEL PATH; THENCE EAST 25 FEET; THENCE NORTH 20 FEET TO THE POINT OF BEGINNING.

CONTAINING AN AREA OF 464 SQUARE FEET OR 0.11 ACRES (MORE OR LESS).

P.I.N.: 05-08-409-020

EXHIBIT B



Easement Premises

260-2067 (Paul R)

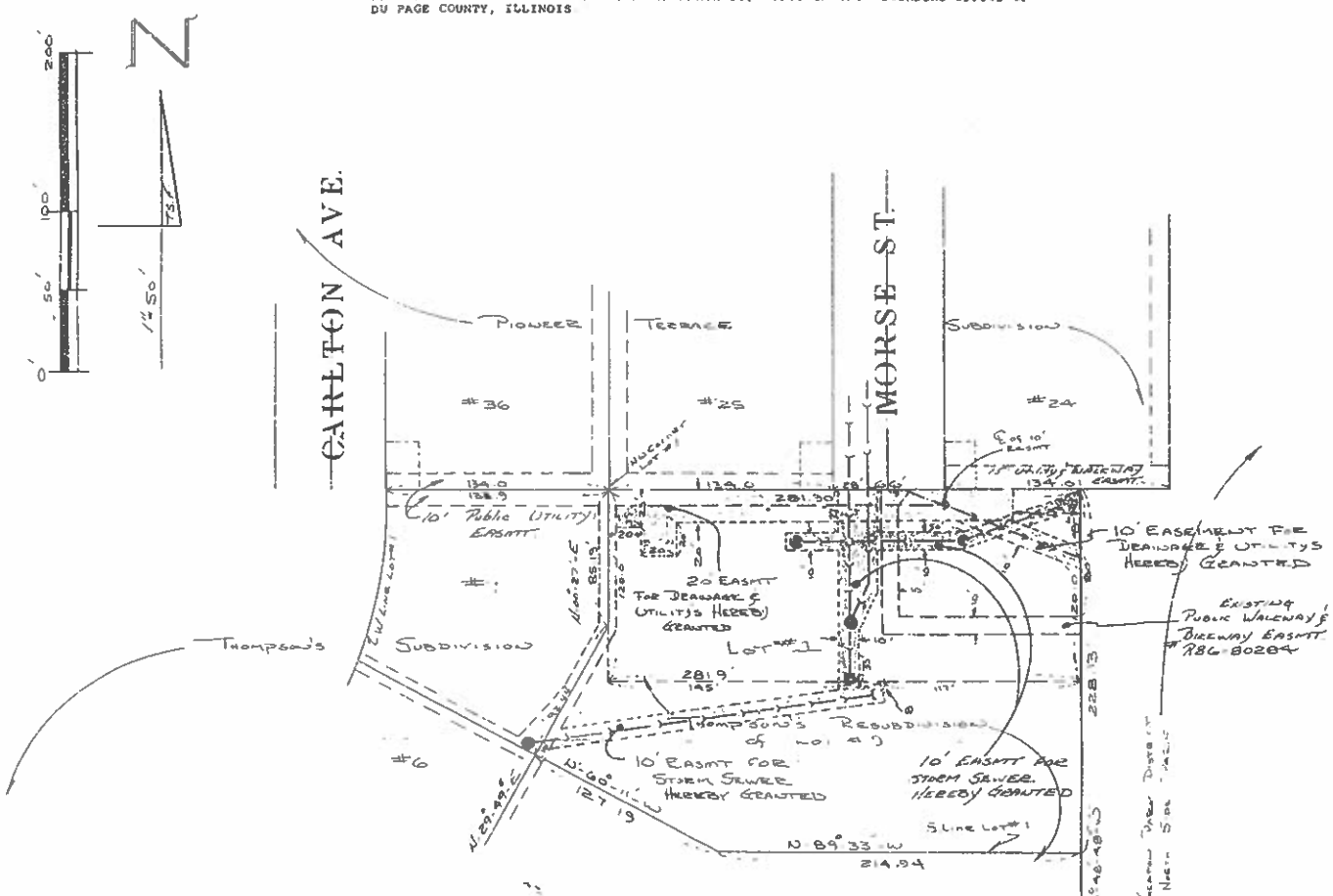
Book 145
Page 72

EXHIBIT A

PLAT OF EASEMENT GRANT

TO THE CITY OF WHEATON, DU PAGE COUNTY
ILLINOIS

THAT PART OF LOT ONE IN THOMPSON'S RESUBDIVISION OF LOT 9 IN THOMPSON'S SUBDIVISION, A SUBDIVISION IN THE SOUTHEAST QUARTER OF SECTION 8, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF AS RECORDED AS DOCUMENT # R86-261997 ON MARCH 21, 1986 IN THE RECORDERS OFFICE OF DU PAGE COUNTY, ILLINOIS



#2 LEGEND

EXIST EASMT

EASEMENT TO BE GRANTED

EASEMENT PROVISIONS

ALL EASEMENTS INDICATED HEREON ARE HEREBY GRANTED TO THE CITY OF WHEATON, A MUNICIPAL CORPORATION, THEIR SUCCESSORS AND ASSIGNS JOINTLY AND SEVERALLY, THE FULL RIGHT AND AUTHORITY TO INSTALL, MAINTAIN, RELOCATE, REMOVE, RENEW, REPLACE, OPERATE, INSPECT, REPAIR ALL UTILITIES, STORM DRAINAGE SYSTEMS, UTILITY CONDUITS, WIRING, ELECTRICAL TRANSMISSIONS AND THEIR RELATED APPURTENANCES AND FACILITIES AS MAY BE NECESSARY FROM TIME TO TIME, TO REMOVE TRIM TREES OR LANDSCAPING MATERIAL AS MAY BE NECESSARY IN OR UPON, THROUGH, OR CROSS, AND UNDER ALL OF THAT REAL ESTATE HEREON DESCRIBED AND DESIGNATED AS A " UTILITY EASEMENT".

~~STATE OF ILLINOIS)~~
~~SS~~
~~COUNTY OF DU PAGE)~~

~~APPROVED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF WHEATON, ILLINOIS, THIS ___ DAY OF _____, 1989.~~

~~SIGNED: _____ MAYOR~~ ~~ATTEST: _____ CITY CLERK~~

I, TYLER S. FERGUSON, AN ILLINOIS REGISTERED LAND SURVEYOR, DO HEREBY CERTIFY THAT I HAVE PLATTED FROM THE RECORDS FOR THE PURPOSES HEREON SET FORTH, THE PLAT OF EASEMENT GRANT AND THAT SAID EASEMENT GRANT IS A TRUE AND CORRECT REPRESENTATION THEREOF. ALL DISTANCES IN FEET AND DECIMALS THEREOF. GIVEN UNDER MY HAND AND SEAL THIS 15th DAY OF February, 1989.

TYLER S. FERGUSON 35-002779
ILLINOIS REGISTERED LAND SURVEYOR

STATE OF ILLINOIS)
SS
COUNTY OF DU PAGE)

For Details of this
3rd Amendment
See Doc. R90-17125

THIS INSTRUMENT WAS FILED FOR THE RECORD ON THIS 7th DAY OF February, 1990, AT 1:30 P.M. AS DOCUMENT NUMBER R90-17125, IN THE OFFICE OF THE DU PAGE COUNTY RECORDER OF DEEDS.

RECORDER OF DEEDS DU PAGE COUNTY.

~~STATE OF ILLINOIS)~~
~~SS~~
~~COUNTY OF DU PAGE)~~

~~THIS IS TO CERTIFY THAT THE UNDERSIGNED IS THE TRUE AND LEGAL OWNER OF LOT # ONE, IN THOMPSON'S RESUBDIVISION OF LOT 9 BEING A SUBDIVISION IN PART OF THE SOUTHEAST QUARTER OF SECTION 8, TOWNSHIP 39 NORTH, RANGE 10 EAST OF THE THIRD PRINCIPAL MERIDIAN, ACCORDING TO THE PLAT THEREOF AS RECORDED AS DOCUMENT NUMBER R86-261997 ON MARCH 21, 1986, IN DU PAGE COUNTY, ILLINOIS AND HAS CAUSED THE SAME TO BE PLATTED FROM THE RECORDS FOR THE PURPOSES OF EASEMENT GRANT AS INDICATED HEREON FOR THE USE AND PURPOSES THEREIN SET FORTH~~

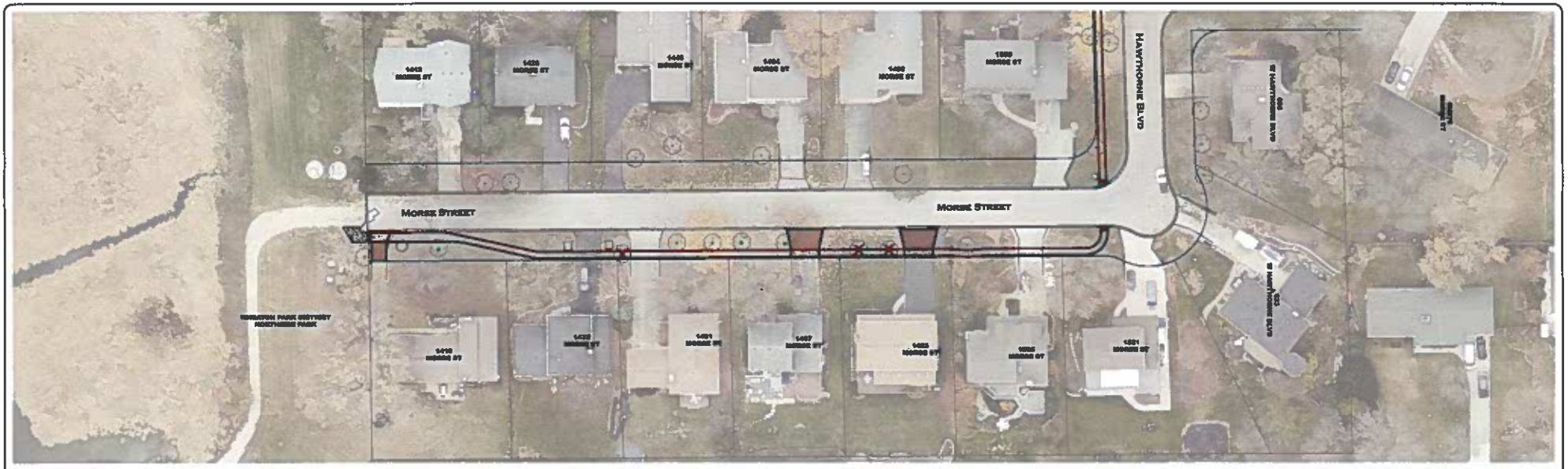
~~DATED THIS 7th DAY OF July, 1989.~~

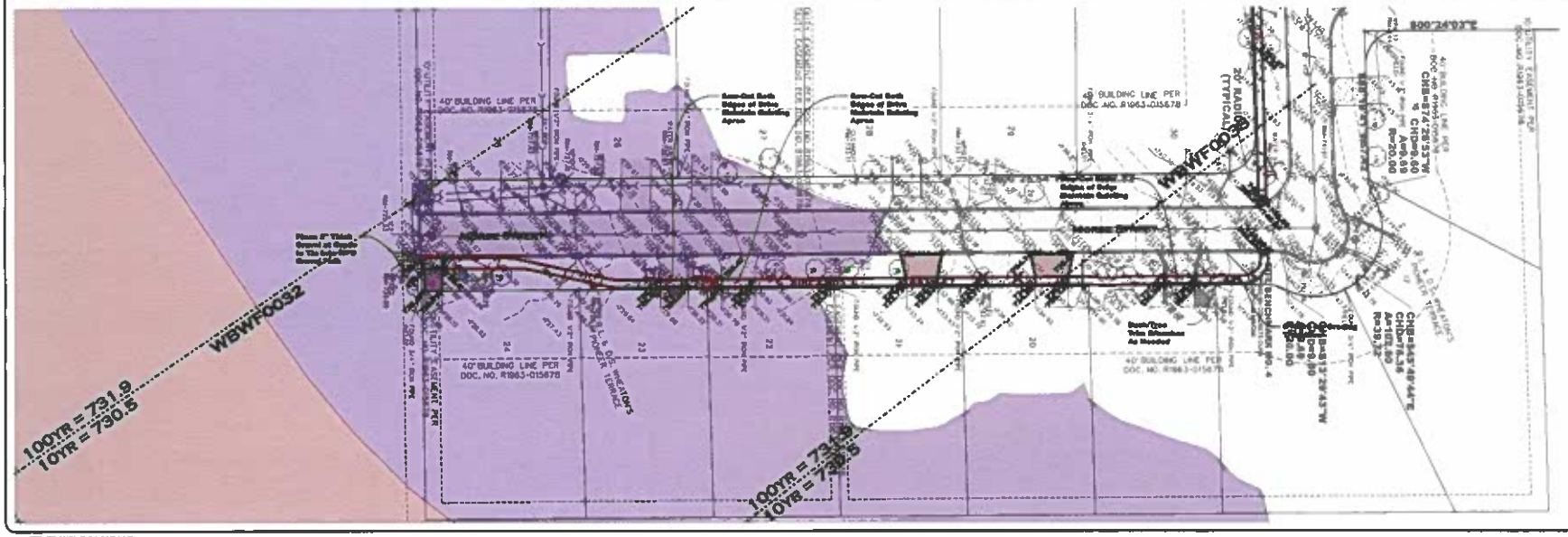
~~OWNER OWNER~~

DU PAGE COUNTY RECORDER OF DEEDS:
Return this document to: [illegible] Redman, Engrg. Dept.
[illegible] Y OF WHEATON
[illegible] West Wesley Street
[illegible]aton, IL 60187

Revised [illegible]
Revised [illegible]

AT TIME OF FILMING





WMA

RAYMOND L. SBOKEMA
RAYMOND SBOKEMA
LICENSE EXPIRES 11/30/2027

CITY OF WHEATON
2026 NEW SIDEWALKS

15 - MORSE ST

Prepared For
CITY OF WHEATON

C-15.1

Sheet: 19 of 29

EXHIBIT C

INSURANCE REQUIREMENTS

A. Commercial General and Umbrella Liability Insurance

Contractor shall maintain commercial general liability (CGL) and, if necessary, commercial umbrella insurance with a limit of not less than $3,000,000 each occurrence. The coverage amounts set forth may be met by a combination of underlying and umbrella policies so long as in combination the limits equal or exceed those stated.

CGL insurance shall be written on Insurance Services Office (ISO) occurrence form CG 00 01 10 93, or a substitute form providing equivalent coverage, and shall cover liability arising from premises, operations, independent contractors, products-completed operations, personal injury and advertising injury, and liability assumed under an insured contract (including the tort liability of another assumed in a business contract).

Park District, and its elected and appointed officials, officers, employees, agents, and volunteers shall be included as an insured under the CGL, using ISO additional insured endorsement CG 20 10 or a substitute providing equivalent coverage, and under the commercial umbrella, if any. This insurance shall apply as primary insurance with respect to any other insurance or self-insurance afforded to Park District. Any insurance or self-insurance maintained by Park District shall be excess of the Contractor's insurance and shall not contribute with it.

There shall be no endorsement or modification of the CGL limiting the scope of coverage for liability arising from explosion, collapse, or underground property damage.

B. Workers Compensation Insurance

Contractor shall maintain workers compensation as required by statute and employers liability insurance. The commercial umbrella and/or employers liability limits shall not be less than $1,000,000 each accident for bodily injury by accident or $1,000,000 each employee for bodily injury by disease.

C. General Insurance Provisions

1. Evidence of Insurance

Prior to beginning work, Contractor shall furnish Park District with a certificate(s) of insurance and applicable policy endorsement(s), executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements set forth above.

Failure of Park District to demand such certificate, endorsement or other evidence of full compliance with these insurance requirements or failure of Park District to identify a deficiency from evidence that is provided shall not be construed as a waiver of Contractor's obligation to maintain such insurance.

Park District shall have the right, but not the obligation, of prohibiting Contractor or any of Contractor's employees, agents, contractors, or subcontractors from entering the Park Property or the Easement Premises until such certificates or other evidence that insurance has been placed in complete compliance with these requirements is received and approved by Park District.

2. Acceptability of Insurers

For insurance companies which obtain a rating from A.M. Best, that rating should be no less than A- VII using the most recent edition of the A.M. Best' s Key Rating Guide. If the Best' s rating is less than A- VII or a Best' s rating is not obtained, the Park District has the right to reject insurance written by an insurer it deems unacceptable.

3. Cross-Liability Coverage

If Contractor's liability policies do not contain the standard ISO separation of insured's provision, or a substantially similar clause, they shall be endorsed to provide cross-liability coverage.

Contractor hereby represents to and covenants with the Park District that Contractor has and shall maintain (and encumber as necessary) adequate financial resources to cover and protect the Park District and its elected or appointed officials, officers, employees, agents, and volunteers with respect to any claim arising out of the activities to be conducted by or on behalf of Contractor on the Park Property that falls within a deductible or self-insured risk and is thereby not covered by insurance required to be provided under this Agreement.

4. Subcontractors

Contractor shall cause each contractor or subcontractor employed by Contractor to purchase and maintain insurance of the type specified above. When requested by the Park District, Contractor shall furnish copies of certificates of insurance and applicable policy endorsement evidencing coverage for each subcontractor.

D. Indemnification

To the fullest extent permitted by law, the Contractor shall indemnify and hold harmless the Park District and its elected and appointed officers, officials, employees, volunteers and agents from and against all claims, damages, losses and expenses including but not limited to legal fees (attorney's and paralegals' fees and court costs), arising out of or resulting from the performance of the Contractor's work, provided that any such claim, damage, loss or expense (i) is attributable to bodily injury, sickness, disease or death, or injury to or destruction of tangible property, other than the work itself, including the loss of use resulting therefrom and (ii) is caused in whole or in part by any wrongful or negligent act or omission of the Contractor, any Subcontractor, anyone directly or indirectly employed by any of them or anyone for whose acts any of them may be liable. Such obligation shall not be construed to negate, abridge, or otherwise reduce any other right or obligation of indemnity which would otherwise exist as to any party or person described in this Paragraph. Contractor shall similarly protect, indemnify and hold and save harmless the Park District and its elected and appointed officers, officials, employees, volunteers and agents against and from any and all claims, costs, causes, actions and expenses including but not limited to legal fees, incurred by reason of Contractor's breach of any of its obligations under, or Contractor's default of, any provision of this Agreement or its contract with the City.

2087 Roosevelt Rd- Possible Donation of Land

Property Address:
2087 Roosevelt Rd
Wheaton Il 60187

PIN# 05-18-421-028

0.15 acres

Notes:
The property sits almost entirely in the floodplain. It also appears to be covered in dense woody vegetation.