



SPECIAL BOARD MEETING AGENDA

Board of Park Commissioners

June 22, 2026

*Immediately following the Committee of the Whole Meeting

1.0 **Special Board Meeting Called to Order**

1.1 Roll Call

1.2 Motion to bring Commissioner Frazier in via phone

2.0 **Public Comment/Recognition of Visitors**

3.0 **Old Business**

3.1 Consideration of the 2025 Annual Comprehensive Financial Report

3.2 Consideration of Ordinance 2026-O-5 Approving the Tree Preservation Policy

3.3 Consideration of the Comprehensive Recreation Facilities Feasibility Study Professional Services Contract

4.0 **Adjournment**

If you need a printed packet or are a person with a disability and require special accommodations to participate in and/or attend a Wilmette Park District meeting, please notify the Administration Office at (847) 256-6100, or email connect@wilpark.org.

WILMETTE PARK DISTRICT, ILLINOIS

MANAGEMENT LETTER



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

1200 Wilmette Avenue
Wilmette, IL 60091
Phone: 847.256.9612
www.wilmettepark.org



June 16, 2026

The Honorable President
Members of the Board of Commissioners
Wilmette Park District, Illinois

In planning and performing our audit of the financial statements of the Wilmette Park District, Illinois (the District), for the year ended December 31, 2025, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

We do not intend to imply that our audit failed to disclose commendable aspects of your system and structure. For your consideration, we herein submit our comments and suggestions which are designed to assist in effecting improvements in internal controls and procedures. Those less-significant matters, if any, which arose during the course of the audit, were reviewed with management as the audit field work progressed.

The accompanying comments and recommendations are intended solely for the information and use of the Finance Committee, Board of Park Commissioners, management, and others within the Wilmette Park District, Illinois.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various District personnel. We would be pleased to discuss our comments and suggestions in further detail with you at your convenience, to perform any additional study of these matters, or to review the procedures necessary to bring about desirable changes.

We commend the finance department for the well prepared audit package and we appreciate the courtesy and assistance given to us by the entire District staff.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

CURRENT RECOMMENDATIONS

1. IT SECURITY AWARENESS AND MONITORING OF EMERGING RISKS

Comment

Recently, we have noted the increasing importance of information technology (IT) security for local districts. While we did not identify a specific security breach during our auditing procedures, we have noted increased risks to local districts in the following areas of IT security:

- Ransomware and Phishing Attacks – Increasingly targeted at local districts due to limited IT staffing and valuable public data.
- Multi-Factor Authentication (MFA) – This is now considered a minimum standard of protection for access to email, financial systems and remote logins.
- Vendor and Third-Party Risk – Cloud service providers, software vendors, and contractors may present risks if not adequately monitored.
- Data Backup and Recovery – Secure, tested backups are critical to minimize downtime and financial loss in the event of an incident.
- Staff Awareness and Training – Many breaches in local districts occur due to human error; regular training and simulated testing can help reduce exposure.

Recommendation

We recommend that the District continue to increase awareness around IT security issues by:

- Engaging in ongoing monitoring of cyber security trends affecting local districts.
- Incorporating regular staff training on phishing and other social engineering tactics.
- Periodically reviewing policies for password strength, MFA, and incident response.
- Ensuring vendor contracts address security standards and data protection.
- Testing data backup and recovery plans on at least an annual basis.

By increasing awareness and preparedness, the District can reduce the likelihood of a security incident, protect sensitive constituent and financial data, and help to ensure continuity of operations.

Management Response

Management acknowledges this comment and will continue to monitor and strengthen IT security efforts.

CURRENT RECOMMENDATIONS - Continued

2. COMMINGLED CASH

Comment

During our current year-end audit procedures, we noted that the District's commingled cash allocations between various funds resulted in significant positive and negative cash balances. They had a book balance of \$1,797,343. This was allocated to the funds as follows:

Fund	Cash Balance	
	December 31, 2025	
Corporate	\$	(7,049,349)
Liability Insurance		42,723
Recreation		7,796,732
Special Rec		19,410
IMRF		(36,166)
Audit		393
Police Fund		63,546
Social Security		(19,738)
Debt Service		(73,877)
Capital Replacement		1,053,669
Total		<u>1,797,343</u>

There are many advantages to cash commingling, such as increasing the funds available for investment opportunities. However, the allocation process should represent accurately each funds' percentage ownership of the cash balance.

Recommendation

We recommend that the District review the process for allocation of the commingled cash balances and adjust the balances as appropriate.

Management Response

Management acknowledges this comment and will work to implement it in the upcoming year.

PRIOR RECOMMENDATION

1. FUNDS OVER BUDGET

Comment

Previously and during our current year-end audit procedures, we noted that the following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	December 31, 2024		
	Actual	Budget	Appropriation
Debt Service	\$ 1,615,637	1,513,283	1,740,275
Audit	27,135	26,100	30,015
Illinois Municipal Retirement	682,487	680,000	782,000

Fund	December 31, 2025		
	Actual	Budget	Appropriation
Special Recreation	\$ 667,543	627,492	721,616
Illinois Municipal Retirement	735,667	701,000	806,150

Recommendation

We recommended the District investigate the causes of the funds over budget and adopt appropriate future funding measures.

Status

This comment has not been implemented and will be repeated in the future.

Management Response

The District notes that this comment has not been a priority for the District since the District follows the appropriation, but believes that it has management in place to stick to the budgeted amounts and will work to correct this in the coming year.

UPCOMING STANDARDS

1. **GASB STATEMENT NO. 103 FINANCIAL REPORTING MODEL IMPROVEMENTS**

In April 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 103, *Financial Reporting Model Improvements*, which establishes improvements to key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government's accountability. The Statement addresses application issues related to management's discussion and analysis, unusual or infrequent items, presentation of the proprietary fund statements of revenues, expenses, and changes in fund net position, major component unit information, and budgetary comparison information. GASB Statement No. 103, *Financial Reporting Model Improvements* is applicable to the District's financial statements for the year ended December 31, 2026.

2. **GASB STATEMENT NO. 104 DISCLOSURE OF CERTAIN CAPITAL ASSETS**

In September 2024, the Governmental Accounting Standards Board (GASB) issued Statement No. 104, *Disclosure of Certain Capital Assets*, which provide users of government financial statements with essential information about certain types of capital assets. This statement establishes requirements for (1) Certain types of capital assets to be disclosed separately in the capital assets note disclosures, and (2) Capital assets held for sale, including additional disclosures for those capital assets. GASB Statement No. 104, *Disclosure of Certain Capital Assets* is applicable to the District's financial statements for the year ended December 31, 2026.

WILMETTE PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE FISCAL YEAR ENDED
DECEMBER 31, 2025

1200 Wilmette Avenue
Wilmette, IL 60091
Phone: 847.256.9612
www.wilmettepark.org

WILMETTE PARK DISTRICT, ILLINOIS

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2025

Prepared by:

Finance Department

WILMETTE PARK DISTRICT, ILLINOIS

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INTRODUCTORY SECTION

This section includes miscellaneous data regarding the District including: Principal Officials, Organizational Chart, Letter of Transmittal, and Certificate of Achievement for Excellence in Financial Reporting.

WILMETTE PARK DISTRICT, ILLINOIS

Principal Officials

December 31, 2025

BOARD OF COMMISSIONERS

Patrick J. Lahey, President

Allison E. Frazier, Vice President

Julie E. Adrianopoli, Commissioner

Cecilia M. Clarke, Commissioner

Patrick D. Duffy, Commissioner

Julia W. Goebel, Commissioner

Michael H. Murdock, Commissioner

ADMINISTRATIVE

Executive Director and Secretary

Chris M. Lindgren

Superintendent of Finance and Treasurer

Sheila A. Foy

Superintendent of Parks and Planning

Josh R. Wallace

Superintendent of Recreation

David W. Merrill

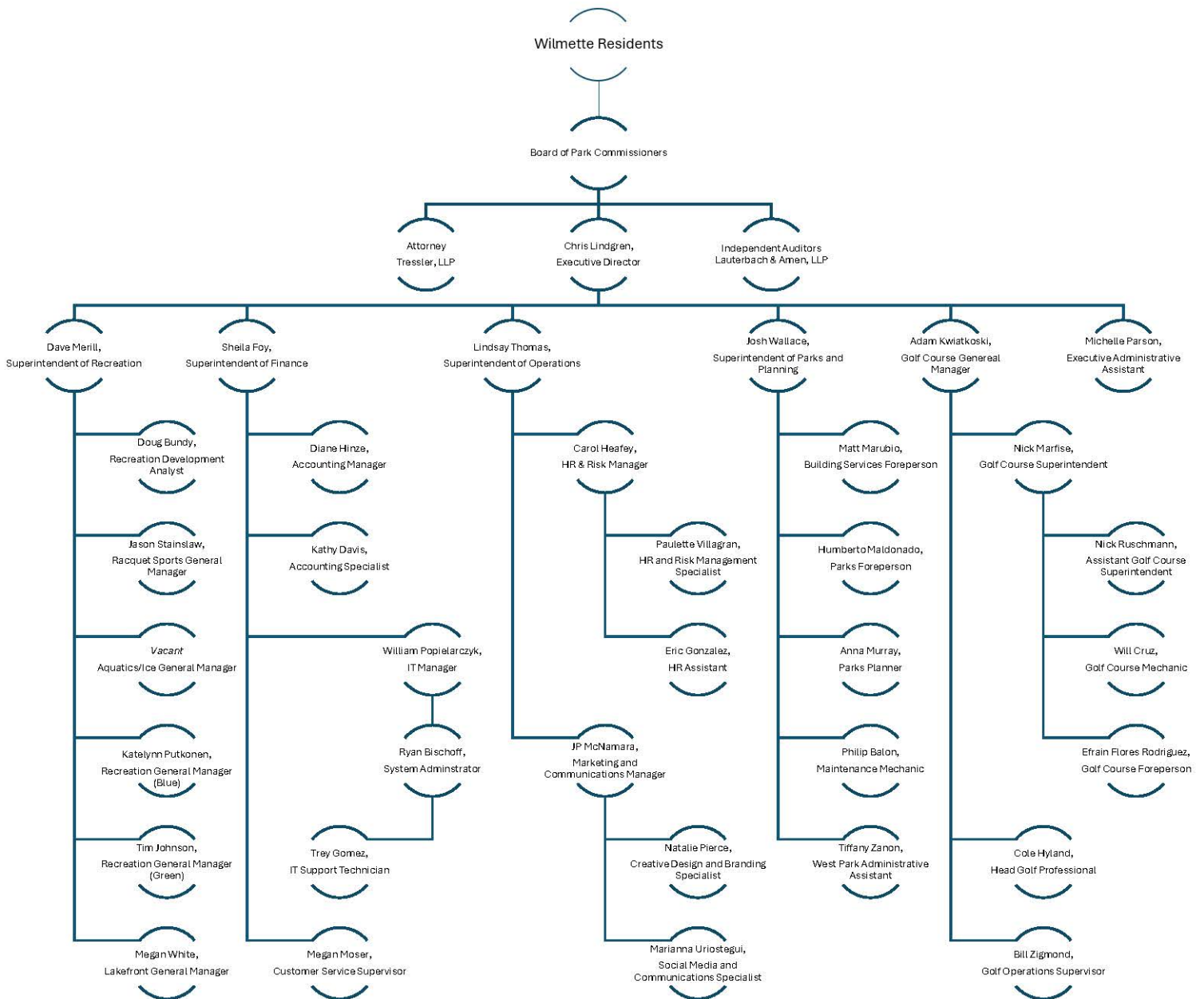
Superintendent of Operations

Lindsay N. Thomas



Wilmette Park District

Agency Organizational Chart





June 16, 2026

Honorable Commissioners:
Citizens of the Wilmette Park District
Wilmette, Cook County, Illinois 60091

The Annual Comprehensive Financial Report of the Wilmette Park District for the fiscal year ended December 31, 2025, is hereby respectfully and formally submitted. Chapter 70, Section 1205, of the Illinois Compiled Statutes requires that Park Districts secure a licensed public accountant to perform an annual audit of the financial statements. The firm, Lauterbach & Amen, LLP, performed the audit for the fiscal year ended December 31, 2025. Their unmodified opinion on the basic financial statements is presented in this report. The Annual Comprehensive Financial Report is filed with the State Comptroller and several county, state and national agencies within six months after the close of the fiscal year. This report was prepared by the Wilmette Park District's Finance Department which is responsible for both the accuracy of the presented information and the completeness and fairness of the presentation, including all disclosures. We believe the information, as presented, is accurate in all material aspects; it is presented in a manner designated to fairly present the financial position and results of Park District operations as measured by the financial activity of its various funds; and all disclosures necessary to enable the reader to gain the greatest understanding of the Park District's financial affairs.

Management's representations in the financial statements are only as reliable as the underlying information on which they are based. In developing and evaluating the accounting system, consideration is given to the adequacy of internal accounting controls. The Park District's framework of internal controls has been designed to provide reasonable, rather than absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, reliable financial records for preparing financial statements and maintainable accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived from that control and the evaluation of costs and benefits requires estimates and judgments by management. All internal control evaluations occur within the above framework. Accounting control is provided to adequately safeguard assets and provide reasonable assurance of proper recording of transactions.

The role of the independent auditor is to provide an opinion on the fairness of management's representations within the financial statements. The independent audit firm of Lauterbach & Amen, LLP, Certified Public Accountants, provides an objective review of the Park District's financial statements. Their performance of tests and discussions with management provides users of these financial statements reasonable basis for reliance on the enclosed reports. Their audit standards require a review that will obtain reasonable, rather than absolute, assurance that the financial statements are free of material misstatement. The audit includes examining, on a test basis, evidence supporting the amounts, accounting principles used and significant estimates made by management. Management has also taken steps to implement recommendations made as a result of this and prior years' audit reviews.

This report includes all funds of the Park District (the primary government). Generally Accepted Accounting Practices require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of a Management Discussion and Analysis (MD&A). This MD&A complements this letter of transmittal and should be read in conjunction for greater understanding of the Park District's finances. The Park District's MD&A can be found immediately following the report by the independent auditors.

Reporting Entity and its Services

The Park District provides a full range of recreational services and facilities to its residents. These services include recreation programs, parks management, recreation facility management, capital improvement development and general administration. The Park District operates a total of twenty-five locations (facilities and parks) for all ages including a community recreation facility that houses a preschool, a gymnastics gymnasium, an auditorium theater, a gymnasium and a fitness center; an outdoor pool complex; eight indoor tennis courts; seventeen outdoor tennis courts; eight outdoor platform tennis courts; fourteen pickleball courts, two indoor ice rinks; three outdoor ice rinks, twenty-four playing fields, fifteen playgrounds; a skate-board park; an 18-hole golf course; a driving range; an older adults center; an outdoor theater and approximately 60 acres along Lake Michigan with three swimming beaches, one sailing and a dog beach. The Park District maintains 329 acres of property for our patrons' enjoyment.

The Wilmette Park District, incorporated in 1908, is located approximately 14 miles north of Chicago's Loop and is located entirely within Cook County. The community of 27,550 residents covers approximately 5.4 square miles with the vast majority being residential real estate. The Park District has the authority to levy a property tax on all real property within its boundaries. The Park District's taxing boundaries are conterminous with the Village of Wilmette.

The Park District operates under a board-manager form of government. The Board of Park Commissioners consists of seven individuals who are elected from the community at large to serve four-year, staggered terms. The Board is trusted with all policymaking and legislative responsibilities. The Board appoints the District's officers. The Board employs an Executive Director to administer policies, develop recreation programs and provide direction to staff. Board responsibilities include approval of the budget, tax levy, ordinances, resolutions, long-term financial and capital planning, establishment of operating committees and selection of the Park District's attorneys and auditors.

As an independent unit of government, the Park District includes all of the funds of its operations and component units based on financial accountability. The accompanying financial statements include only those funds of the Park District as there are no other organizations for which it has financial accountability. The Park District participates in the Illinois Municipal Retirement Fund (IMRF), the Northern Suburban Special Recreation Association (NSSRA) and the Park District Risk Management Agency (PDRMA). These organizations are separate government units and the Park District does not exercise financial accountability for any of these agencies. Their financial statements are not included within this report. Audited financial statements for these organizations are available upon request from their respective business offices.

The Park Board has the authority, after the first six months of the fiscal year and with approval by two-thirds vote, to make transfers between the various items in any fund in the appropriation ordinance. Transfers cannot exceed 10 percent, in the aggregate, of the total amount appropriated for the fund or item that is having funds reallocated. The Park Board may amend the Budget and Appropriation Ordinance, but this must be done in accordance with the same procedure followed during the originally adopted ordinance. Management cannot spend more than the total appropriated expenses within each fund without Board prior approval.

Open Public Meetings for Budget authorization are posted and published up to six weeks in advance:

<u>Date</u>	<u>Meeting</u>	<u>Discussion</u>
December 4, 2024	Committee of the Whole	Annual Budget review of revenues, expenses, capital and appropriations for fiscal year 2025.
January 13, 2025	Public Hearing	Park Board heard comments from the public on the 2025 Annual Budget.
January 13, 2025	Regular Board Meeting	Park Board discussed and considered the 2025 Budget and Appropriations Ordinance.

June 22, 2026	Finance Committee of the Whole	Park Board and Auditors discuss the 2025 Annual Comprehensive Financial Report.
June 22, 2026	Regular Board Meeting	Park Board will consider the 2025 Annual Comprehensive Financial Report.

Economic Condition and Outlook

The Wilmette Park District is located in the north shore of Chicago. Median household income is in excess of \$192,300 and a median housing value of \$912,000 (up almost 7% over 2024) place the area 255% above state averages. The unemployment rate for the Village of Wilmette was approximately 3.2% in December 2025 which was similar to 2024 and below the state's unemployment rate of 5.2% for the same date. The tax base growth has averaged 6.0% from 1988 to 2024. Since 2004, the tax base has averaged 4.0% growth and since 2010 the tax base has been essentially flat averaging 0.8% (up \$338.3 million). The composition of the Park District's \$2.413 billion Equalized Assessed Valuation is between 90%-93% residential and 7%-10% commercial/industrial. Based upon the building and home improvement information available, staff anticipates, the economic condition and outlook to be positive as housing prices continue to increase.

Inflation during 2025 was almost flat, falling from 2.9% in December 2024 to 2.7% in December 2025. Due to many factors, inflation is up through March, 2026 to 3.3%. It is difficult to predict what will happen with inflation but it will have an impact on expenses if it continues to rise. The results of the District were better than budget in 2025. The operating surplus was better than budget by 23.5% or \$1.4m. Nine operating indicators were up and eight indicators were down in 2025 compared to 2024. The details on the operating indicators are in the statistical section of the financials. Lesson programs participation was up over 5,500 or 14.3%. Gillson beach daily parking was up more than 28% and was up more than 20% in 2024. The number of golf rounds played was down by 8.65% as anticipated. Audited revenues in 2025 were up 7.0% from 2024 (\$32.2m vs \$30.1m).

Long Term Financial Planning

The District is in the process of updating the Capital Plan due to the results identified from both the Comprehensive and Strategic plans along with the recent purchase of the property located at 3220 Big Tree Lane. There has been over \$18m invested in capital projects during 2024 and 2025 with another \$6m planned to be spent in 2026. The 2025 fund balance for the District is \$7.6m which is \$3.6m or 190% of the District's Fund Balance requirement. Full-time head count increased in 2025 by 1 person or 1.3%. Headcount increased by 3.9% in 2024 and 5.5% in 2023. The District continues to control operating costs in the hopes we can keep our pricing competitive and still provide value to our patrons. We use long(er) term utility supply contracts to control commodity costs and we continue to use state negotiated contracts whenever possible.

In recent years, facility renovation, park expansion, recreation expansion and equipment replacement have been projected using a five year capital improvement plan however, in 2026, that process be subject to a substantial review as the District hired both a new Executive Director and Superintendent of Parks and Planning in 2025. These efforts coordinate Park District operations, equipment, land, program and facility use and needs to maximize existing resources. The plan for 2026 is reviewed monthly for updates as we support the population being served, the financial capacity of the Park District, the infrastructure conditions of the Park District buildings and the impact of the programming needs of its patrons.

Major Projects

During 2025, We completed the infrastructure work at Gillson Park and the Shoreline Protection work on Langdon beach. There was a sprinkler malfunction at the Community Recreation Center that caused a material amount of damage to the building. With the help of insurance proceeds and extra budget planning, the CRC is having some major work and upgrading completed that began in 2025 and will conclude in 2026. We received and OSLAD (Open Space Lands Acquisition and Development) grant for the work that was completed at Hibbard Park. That project included ADA Improvements, a tot lot replacement, ball field improvements, landscaping and courts. We replaced vehicles, upgraded flooring in other facilities, replaced and repaired doors and replaced a few roof top units. In addition, many pieces of equipment were replaced and four vehicles (including an unbudgeted school bus) were purchased. One of the deep wells at Golf required major repairs and the vehicle lift at West Park was also replaced.

Risk Management

The Park District is a member of the Park District Risk Management Agency (PDRMA), which operates a comprehensive risk management program. PDRMA provides loss coverage for workers' compensation and property damage claims on a partially self-funded basis. General liability, employment practices and unemployment insurance are completely self-funded.

Retirement Benefits

The Park District and employees participate in the Illinois Municipal Retirement Fund (IMRF), a 414(h)-retirement plan and employees may participate in a 457 defined contribution retirement plan that is fully funded by employees. The IMRF plan is a defined benefit plan with the employee contributing 4.5 percent of their salary. Vesting occurs after ten years (eight years prior to 2011). The Park District is responsible for much of the pension funding and all of the disability and death benefit funding. Using presentation calculations as outlined in GASB 68, the Park District's retirement plan was funded at 102.87% as of December 31, 2025, an increase from 93.88% in 2024, due to contributions and positive returns in the market. Details on the IMRF plan are in Note 4 and the Required Supplementary Information section of this report. The Park District offers retirement health benefits where the premiums are fully paid by the retiree.

Certificate of Achievement

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Wilmette Park District for its annual comprehensive financial report for the fiscal year ended December 31, 2024. This is the eighteenth consecutive year the Wilmette Park District has received this prestigious award (fiscal years ending 2007-2024). In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is valid for a period of one year only. The Wilmette Park District believes that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program requirements and we are submitting it to the GFOA again this year to determine its eligibility for another year of potential achievement.

Acknowledgment

The preparation of the annual comprehensive financial report on a timely basis was made possible by the participation of the entire staff of the Park District, including the Finance Department. Each member of the Finance Department has our appreciation for the contributions made in the preparation of this report. Lastly, the support and involvement of the Board of Commissioners is essential to ensure a sound financial environment exists in which to conduct the operations of the Park District.



Chris Lindgren
Secretary and Executive Director,
Wilmette Park District



Sheila A. Foy
Treasurer and Superintendent of Finance,
Wilmette Park District



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Wilmette Park District
Illinois**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

This section includes:

Independent Auditor's Report

Management's Discussion and Analysis

Basic Financial Statements

Required Supplementary Information

Other Supplementary Information

Supplemental Schedules

INDEPENDENT AUDITOR'S REPORT

This section includes the opinion of the District's independent auditing firm.



INDEPENDENT AUDITOR'S REPORT

June 16, 2026

The Honorable President
Members of the Board of Commissioners
Wilmette Park District, Illinois

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Wilmette Park District (the District), Illinois, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Wilmette Park District, Illinois, as of December 31, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements - Continued

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedules, and supplementary pension and other post-employment benefit (OPEB) schedules, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Wilmette Park District, Illinois' basic financial statements. The other supplementary information and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information and supplemental schedule are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Wilmette Park District, Illinois
June 16, 2026

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the statistical section and introductory section but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Lauterbach & Amen, LLP

LAUTERBACH & AMEN, LLP

MANAGEMENT'S DISCUSSION AND ANALYSIS

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

Our discussion and analysis of the Wilmette Park District (the District), Illinois' financial performance provides an overview of the District's financial activities for the fiscal period ended December 31, 2025. Please read it in conjunction with the transmittal letter, located in the introductory section of this report, and the District's financial statements, located in the basic financial statements section of this report.

FINANCIAL HIGHLIGHTS

- The District's net position increased \$4,687,619 or 5.2 percent, from a beginning balance of \$90,771,820 to \$95,459,439.
- During the year, government-wide revenues totaled \$32,172,290, while government-wide expenses totaled \$27,484,671 resulting in the increase to net position of \$4,687,619.
- Total fund balances for the governmental funds were \$7,640,819 at December 31, 2025 compared to a balance of \$9,033,572 in the prior year, a decrease of \$1,392,753 or 15.4 percent.
- The District's funds reported a decrease in fund balance of \$1,392,753 in 2025 compared to a decrease of \$786,586 in 2024.
 - Revenues increased 6.9 percent from 2024 (\$32,172,290 vs \$30,096,685)
 - Operating and Capital expenditures (in total except for debt service) decreased 8.3 percent from 2024 (\$34,735,896 vs \$31,841,432)
 - Fund Balances reported a decrease of 15.4 percent

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the District as a whole and present a longer-term view of the District's finances.

For governmental activities, these statements tell how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the District's operation in more detail than the government-wide statements by providing information about the District's most significant funds.

The government-wide financial statements provide readers with a broad overview of the District's finances, in a matter similar to a private-sector business.

The Statement of Net Position reports information on all of the District's assets/deferred outflows and liabilities/deferred inflows, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating. Consideration of other nonfinancial factors, such as changes in the District's property tax base and the condition of the District's parks, is needed to assess the overall health of the District.

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

USING THIS ANNUAL REPORT - Continued

Government-Wide Financial Statements

The Statement of Activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes).

Both of the government-wide financial statements report functions of the District that are principally supported by taxes and intergovernmental revenues (governmental activities). The governmental activities of the District include general government, recreation programs, and park improvement and development.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District only maintains governmental funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the District's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The District maintains nine individual governmental funds, information on five major funds and four non-major funds are presented in the governmental fund balance sheet and in the statement of revenues, expenditures and changes in fund balances. Major funds are the General, Recreation Program, Special Recreation, Debt Service, and Capital Reserves Funds. Nonmajor Governmental Funds include Audit, Police (Security), Illinois Municipal Retirement and Social Security.

The District adopts an annual appropriated budget for all of the governmental funds. A budgetary comparison schedule for these funds has been provided to demonstrate compliance with this budget.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

USING THIS ANNUAL REPORT - Continued

Other Information

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the District's I.M.R.F. employee pension obligations, retiree benefit plan, and budgetary comparison schedules for the General Fund, Recreation Program Fund, and Special Revenue Fund.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of a government's financial position. The following tables show that in 2025, in the case of the District, assets/deferred outflows exceeded liabilities/deferred inflows by \$95,459,439.

	Net Position	
	2025	2024
Current and Other Assets	\$ 22,286,531	23,124,858
Capital Assets	98,533,364	94,367,695
Total Assets	120,819,895	117,492,553
Deferred Outflows	340,849	1,412,983
Total Assets/ Deferred Outflows	121,160,744	118,905,536
Long-Term Debt Outstanding	7,690,278	12,020,178
Other Liabilities	6,876,201	8,030,527
Total Liabilities	14,566,479	20,050,705
Deferred Inflows	11,134,826	8,083,011
Total Liabilities/ Deferred Inflows	25,701,305	28,133,716
Net Position		
Net Investment in Capital Assets	88,963,001	82,181,784
Restricted	2,312,892	1,117,960
Unrestricted	4,183,546	7,472,076
Total Net Position	95,459,439	90,771,820

A large portion of the District's net position, \$88,963,001 or 93.2%, reflects its investment in capital assets (for example, land, construction in progress, buildings, improvements, infrastructure, equipment, and lease assets), less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the District's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

An additional portion, \$2,312,892 or 2.4%, of the District's net position represents resources that are subject to external restrictions on how they may be used. The remaining amount of \$4,183,546 or 4.4%, represents unrestricted net position and may be used to meet the government's ongoing obligations to citizens and creditors.

	Change in Net Position	
	2025	2024
Revenues		
Program Revenues		
Charges for Services	\$ 22,826,599	21,465,680
Capital Grants/Contributions	600,531	—
General Revenues		
Property Taxes	7,683,836	7,378,365
Personal Property Replacement Taxes	228,611	284,037
Interest	519,388	844,954
Miscellaneous	313,325	123,649
Total Revenues	32,172,290	30,096,685
Expenses		
General Government	5,312,394	5,800,479
Recreation Programs	18,717,799	17,651,107
Park Improvement and Development	3,188,658	2,853,298
Interest on Long-Term Debt	265,820	362,746
Total Expenses	27,484,671	26,667,630
Change in Net Position	4,687,619	3,429,055
Net Position - Beginning	90,771,820	87,342,765
Net Position - Ending	95,459,439	90,771,820

Net position of the District's governmental activities increased from a balance of \$90,771,820 to \$95,459,439. Revenues for the year of \$32,172,290 were higher than expenses of \$27,484,671, resulting in an increase to net position in the current year of \$4,687,619. In 2024, revenues of \$30,096,685 exceeded expenses of \$26,667,630, resulting in an increase of \$3,429,055.

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

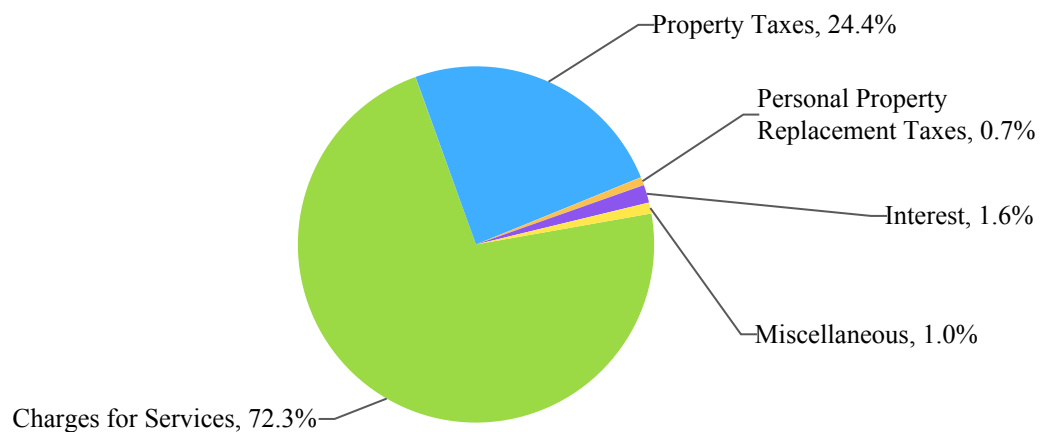
GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued

The following contributed to the increase in 2025:

Charges for services increased \$1,360,919 with the largest increase in the Fee Revenue category of over \$1.3m. This was due partially from a 3.0-3.5% increase in fees but also due to a 14.3% increase in program participation. The remaining fee revenue categories remained mostly flat or fell a small amount from 2024. A \$600,000 OSLAD grant was received in 2025. \$52,368 was collected from a revenue share with the Village of Wilmette from parking ticket issuance. While revenues were up 6.9%, expenses were up only 4.8%. Expense control has been a major theme within the District over the past few years and that has also contributed to the increased net position.

Total government-wide expenses increased in 2025 (\$27,484,671 compared to \$26,667,630 in 2024). This is mainly due to higher recreation programs expenses and an increase in pension expenses.

Revenues by Source - Governmental Activities



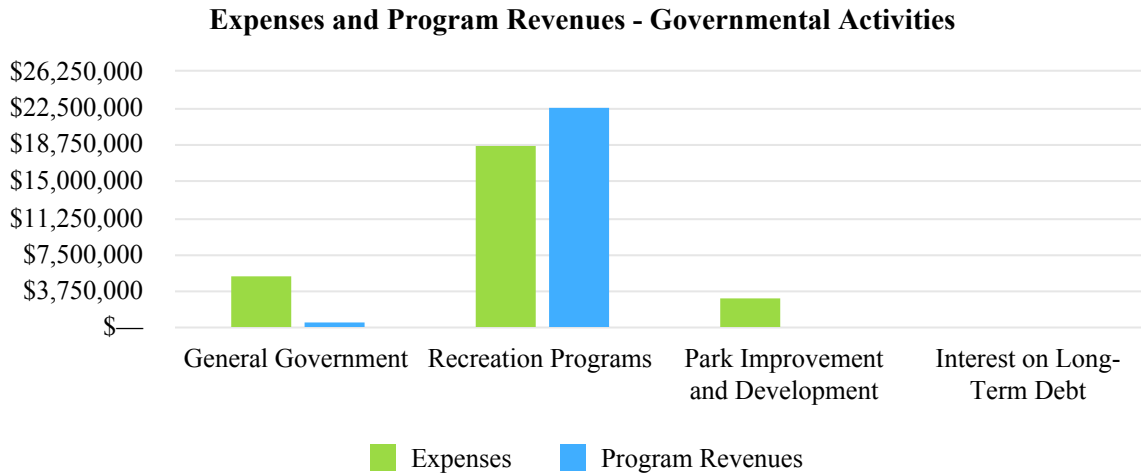
This graph depicts the major revenue sources of the District. It illustrates that charges for services fund the majority of the District's activities compared to the reliance on property taxes.

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

GOVERNMENT-WIDE FINANCIAL ANALYSIS - Continued



The Expenses and Program Revenues Table above identifies those governmental functions where program expenses greatly exceed revenues. Only the recreation function charges user fees for services provided. This allows the District to use property taxes to fund Park Development and Improvement and Park District administration.

FINANCIAL ANALYSIS OF THE GOVERNMENT'S FUNDS

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the governmental funds reported combined ending fund balances of \$7,640,819, which is a decrease of 15.4 percent from last year's ending balance of \$9,033,572.

The **General** Fund accounts for the general administration, park maintenance, park development activities, and revenues and expenditures associated with the Park District's liability insurance/risk management program. The total fund balance is \$1,297,500 which represents 21.1% of its 2025 expenditures. The fund balance reported a decrease of \$139,767 or 9.7% as compared to the prior year after a transfer in of \$668,093. Expenditures increased 4.8% from the prior year as a result of increased salaries of \$113,290 or 3.5%, increases in employee benefits of \$69,839 or 11.3% and an increase in PDRMA insurance contributions \$53,625 or 14.3%

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

The **Recreation Program** Fund accounts for all the District's recreational programs, activities and facilities including the Community Recreation Center, Center Fitness Club, Gillson Park Sailing and Bathing Beaches, Centennial Ice Rinks, Wilmette Tennis Club, Centennial Family Aquatic Center, Wilmette Platform Tennis Club and the Wilmette Golf Club. The total fund balance of \$5,253,627 represents 31.8% of its 2025 expenditures. The fund balance decreased 5.7% or \$317,013. During the year, revenues exceeded expenditures by \$6,783,683, prior to transfers out of \$7,415,863. The increase in revenues was about 3% based on budget guidance for 2025 and the increase on the expenditures side, was for a contract for GPS equipment on the golf cart fleet that required FASB 87 treatment.

The **Special Recreation** Fund accounts for the District's funding of recreation for individuals with disabilities. The District's intergovernmental agreement with other park districts funds NSSRA programs, participant companions in park district programs and capital improvements to meet ADA accessibility. The fund balance of \$169,235 represents 25.4% of the expenditures. The fund balance increased by \$7,490 during 2025. The increase in fund balance for the fund is due to an increase in the property tax levy to cover the increase in expenditures and maintain the fund balance above 25% of expenditures.

The **Debt Service** Fund accounts for the District's long-term debt. The ending fund balance was \$290,886, a decrease of \$14,203 from 2024. Total expenditures were \$1,938,673, an increase of \$323,036 from prior year due to the payment required to service the debt issued in 2024.

The **Capital Reserves** Fund accounts for capital investments and improvements of the District. The ending fund balance was \$61,221. 2025 capital investment totaled \$6,811,328 representing 95 percent of the 2025 budgeted capital expenditures. Capital spend was down in 2025 due to the District's purchase of 3220 Big Tree Lane in 2024. The expenditures in 2025 were due to the District's execution of the annual capital plan. Transfers into the Capital Reserve Fund are to fund the current year's capital plan spending. Primary funding for the Capital Reserve Fund is transfers are primarily from the Recreation Fund. If necessary, additional amounts to fund current years spending will be transferred from the General fund also.

GENERAL FUND BUDGETARY HIGHLIGHTS

There were no amendments made to the General Fund budget during the year. The General Fund expenditures of \$6,148,442 were \$173,888 lower than budgeted expenditures of \$6,322,330. Total actual revenues of \$5,340,582 were \$762,859 higher than budgeted revenues of \$4,577,723. The difference between budgeted and actual revenues (net) resulted primarily from the receipt of a \$600,000 OSLAD grant and \$198,322 in interest income received over budget due to capital funds being invested longer than budget.

The District's budgeted fund operating deficit for 2025 was \$3,191,463. The District's 2025 actual results from all financial activities was a fund deficit of \$1,392,753. Operating expenses were less than budget due to strong expenditure management by \$884,000 and capital expenditures were less than budget by \$382,789.

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

CAPITAL ASSETS

The District's investment in capital assets for its governmental activities as of December 31, 2025 was \$98,533,364 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings, improvements, infrastructure, equipment, and lease assets.

	Capital Assets - Net of Depreciation/ Amortization	
	2025	2024
Land	\$ 29,508,116	29,508,116
Construction in Progress	10,721,626	5,953,323
Buildings	37,433,152	38,362,914
Improvements	12,029,520	12,421,010
Infrastructure	1,103,143	1,190,170
Equipment	7,135,414	6,535,792
Lease Assets - Buildings	602,393	396,370
Total	<u>98,533,364</u>	<u>94,367,695</u>

This year's major additions included:

Construction in Progress	\$ 4,910,591
Buildings	377,596
Improvements	70,412
Equipment	1,497,595
Lease Assets - Building	<u>315,167</u>
	<u>7,171,361</u>

Additional information on the District's capital assets can be found in Note 3 of this report.

WILMETTE PARK DISTRICT, ILLINOIS

Management's Discussion and Analysis

December 31, 2025

DEBT ADMINISTRATION

At year-end, the District had total governmental debt outstanding of \$8,094,480 compared to \$9,353,555 the previous year primarily due to the District entering into a lease that required GASB 87 treatment which increased the Leases Payable line in 2025 by \$315,167. The remainder of the difference is due to the retirement of debt. There was no other debt issued in 2025.

	2025	2024
General Obligation Bonds	\$ 5,575,000	6,710,000
Debt Certificates	1,895,000	2,230,000
Leases Payable	624,480	413,555
	<u>8,094,480</u>	<u>9,353,555</u>

Additional information on the District's long-term debt can be found in Note 3 of this report.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

The Wilmette Park District's professional staff along with elected officials continue to believe that inflation will be a problem at least for the near term. While inflation was down from 2024 to 2025 (2.9% compared to 2.7%) there has been a recent increase in the inflation rate to 3.3%. When putting together the 2026 budget during Q4, 2025, the District (along with most of the financial markets) had believed that there would be at least one or maybe two rate cuts during 2026. At the end of March, 2026, that forecast has changed to a 40% chance of a rate increase by October, 2026. The District will focus on the activities we can control such as providing the best service we can to our patrons and continue to closely watch both operating and capital spending.

REQUESTS FOR INFORMATION

This financial report is designed to provide our residents and patrons with a general overview of the District's finances and to demonstrate the District's commitment to public accountability. If you have any questions or comments about this report, or would like to request additional financial information, please contact:

Wilmette Park District
1200 Wilmette Avenue
Wilmette, IL 60091
Attn: Finance Department

This report can also be found on the District's web site at www.wilmettepark.org under Park District Info/ Department of Finance.

BASIC FINANCIAL STATEMENTS

The basic financial Statements include integrated sets of financial statements as required by the GASB. The sets of statements include:

Government-Wide Financial Statements

Fund Financial Statements

Governmental Funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

WILMETTE PARK DISTRICT, ILLINOIS

Statement of Net Position

December 31, 2025

See Following Page

WILMETTE PARK DISTRICT, ILLINOIS

Statement of Net Position

December 31, 2025

ASSETS	
Current Assets	
Cash and Investments	\$ 9,104,144
Receivables - Net of Allowances	
Property Taxes	10,644,851
Leases	14,245
Other	1,015,548
Inventories	97,024
Prepays	184,305
Due from Other Funds	129,781
Total Current Assets	<u>21,189,898</u>
Noncurrent Assets	
Capital Assets	
Nondepreciable	40,229,742
Depreciable/Amortizable	<u>111,759,948</u>
	151,989,690
Accumulated Depreciation/Amortization	<u>(53,456,326)</u>
Total Capital Assets	98,533,364
Other Assets	
Net Pension Asset - IMRF	<u>1,096,633</u>
Total Noncurrent Assets	<u>99,629,997</u>
Total Assets	<u>120,819,895</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred Items - IMRF	160,447
Deferred Items - RBP	<u>180,402</u>
Total Deferred Outflows of Resources	<u>340,849</u>
Total Assets and Deferred Outflows of Resources	<u>121,160,744</u>

The notes to the financial statements are an integral part of this statement.

LIABILITIES

Current Liabilities	
Accounts Payable	\$ 1,899,589
Accrued Payroll	281,668
Accrued Interest Payable	25,875
Retainage Payable	398,512
Due to Other Funds	129,781
Other Payables	2,637,395
Current Portion of Long-Term Obligations	1,503,381
Total Current Liabilities	<u>6,876,201</u>
Noncurrent Liabilities	
Compensated Absences Payable	139,709
Total OPEB Liability - RBP	399,194
General Obligation Bonds Payable - Net	5,093,435
Debt Certificates Payable	1,550,000
Leases Payable	507,940
Total Noncurrent Liabilities	<u>7,690,278</u>
Total Liabilities	<u>14,566,479</u>

DEFERRED INFLOWS OF RESOURCES

Property Taxes	8,187,793
Leases	14,341
Deferred Items - IMRF	2,725,101
Deferred Items - RBP	207,591
Total Deferred Inflows of Resources	<u>11,134,826</u>
Total Liabilities and Deferred Inflows of Resources	<u>25,701,305</u>

NET POSITION

Net Investment in Capital Assets	88,963,001
Restricted	
Liability Insurance	213,663
Special Recreation	169,235
Audit	9,791
Police	63,546
Illinois Municipal Retirement	1,282,123
Social Security	309,523
Debt Service	265,011
Unrestricted	<u>4,183,546</u>
Total Net Position	<u>95,459,439</u>

The notes to the financial statements are an integral part of this statement.

WILMETTE PARK DISTRICT, ILLINOIS**Statement of Activities****For the Fiscal Year Ended December 31, 2025**

		Program Revenues		Net (Expenses)/ Revenues
		Charges for Services	Capital Grants/ Contributions	
	Expenses			
Governmental Activities				
General Government	\$ 5,312,394	—	600,531	(4,711,863)
Recreation Programs	18,717,799	22,826,599	—	4,108,800
Park Improvement and Development	3,188,658	—	—	(3,188,658)
Interest on Long-Term Debt	265,820	—	—	(265,820)
Totals	27,484,671	22,826,599	600,531	(4,057,541)

General Revenues

Taxes

Property 7,683,836

Intergovernmental - Unrestricted

Personal Property Replacement 228,611

Interest 519,388

Miscellaneous 313,325

8,745,160

Change in Net Position 4,687,619

Net Position - Beginning 90,771,820Net Position - Ending 95,459,439

The notes to the financial statements are an integral part of this statement.

WILMETTE PARK DISTRICT, ILLINOIS

Balance Sheet - Governmental Funds

December 31, 2025

See Following Page

WILMETTE PARK DISTRICT, ILLINOIS**Balance Sheet - Governmental Funds
December 31, 2025**

	General	Special Recreation Program
ASSETS		
Cash and Investments	\$ 170,394	7,796,732
Receivables - Net of Allowances		
Property Taxes	5,568,657	104,615
Leases	—	14,245
Other	464,153	551,395
Due from Other Funds	129,781	—
Inventories	97,024	—
Prepays	125,538	58,767
Total Assets	6,555,547	8,525,754
LIABILITIES		
Accounts Payable	777,760	474,262
Accrued Payroll	141,109	140,559
Retainage Payable	—	—
Due to Other Funds	—	—
Other Payables	4,430	2,632,965
Total Liabilities	923,299	3,247,786
DEFERRED INFLOWS OF RESOURCES		
Property Taxes	4,334,748	10,000
Leases	—	14,341
Total Deferred Inflows of Resources	4,334,748	24,341
Total Liabilities and Deferred Inflows of Resources	5,258,047	3,272,127
FUND BALANCES		
Nonspendable	222,562	58,767
Restricted	213,663	—
Committed	—	5,194,860
Unassigned	861,275	—
Total Fund Balances	1,297,500	5,253,627
Total Liabilities, Deferred Inflows of Resources and Fund Balances	6,555,547	8,525,754

The notes to the financial statements are an integral part of this statement.

Revenue		Capital Projects		
Special Recreation	Debt Service	Capital Reserves	Nonmajor	Totals
19,410	—	1,053,669	63,939	9,104,144
1,001,216	1,552,520	—	2,417,843	10,644,851
—	—	—	—	14,245
—	—	—	—	1,015,548
—	—	—	—	129,781
—	—	—	—	97,024
—	—	—	—	184,305
1,020,626	1,552,520	1,053,669	2,481,782	21,189,898
53,391	240	593,936	—	1,899,589
—	—	—	—	281,668
—	—	398,512	—	398,512
—	73,877	—	55,904	129,781
—	—	—	—	2,637,395
53,391	74,117	992,448	55,904	5,346,945
798,000	1,187,517	—	1,857,528	8,187,793
—	—	—	—	14,341
798,000	1,187,517	—	1,857,528	8,202,134
851,391	1,261,634	992,448	1,913,432	13,549,079
—	—	—	—	281,329
169,235	290,886	—	568,350	1,242,134
—	—	61,221	—	5,256,081
—	—	—	—	861,275
169,235	290,886	61,221	568,350	7,640,819
1,020,626	1,552,520	1,053,669	2,481,782	21,189,898

The notes to the financial statements are an integral part of this statement.

WILMETTE PARK DISTRICT, ILLINOIS

Reconciliation of the Total Governmental Fund Balance to the Statement of Net Position - Governmental Activities

December 31, 2025

Total Governmental Fund Balances	\$ 7,640,819
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Amounts reported for governmental activities in the Statement of Net Position
are different because:

Capital assets used in Governmental Activities are not financial resources and therefore, are not reported in the funds.	98,533,364
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A net pension asset is not considered to represent a financial resource and therefore is not reported in the funds.	
Net Pension Asset - IMRF	1,096,633

Deferred outflows (inflows) of resources related to the pensions not reported in the funds.	
Deferred Items - IMRF	(2,564,654)
Deferred Items - RBP	(27,189)

Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds.	
Compensated Absences Payable	(174,636)
Total OPEB Liability - RBP	(441,108)
General Obligation Bonds Payable - Net	(6,058,435)
Debt Certificates Payable	(1,895,000)
Leases Payable	(624,480)
Accrued Interest Payable	(25,875)

Net Position of Governmental Activities	95,459,439
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WILMETTE PARK DISTRICT, ILLINOIS

**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2025**

See Following Page

WILMETTE PARK DISTRICT, ILLINOIS**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Fiscal Year Ended December 31, 2025**

	General	Special Recreation Program
Revenues		
Taxes	\$ 3,851,345	296,599
Intergovernmental	829,142	—
Charges for Services	—	22,826,599
Interest	518,322	1,066
Miscellaneous	141,773	161,550
Total Revenues	5,340,582	23,285,814
Expenditures		
General Government	3,070,277	101,305
Recreation Programs	—	16,029,659
Park Improvement and Development	3,011,787	—
Capital Outlay	—	315,167
Debt Service		
Principal Retirement	53,971	50,271
Interest and Fiscal Charges	12,407	5,729
Total Expenditures	6,148,442	16,502,131
Excess (Deficiency) of Revenues Over (Under) Expenditures	(807,860)	6,783,683
Other Financing Sources (Uses)		
Disposal of Capital Assets	—	—
Debt Issuance	—	315,167
Transfer In	668,093	—
Transfer Out	—	(7,415,863)
	668,093	(7,100,696)
Net Change in Fund Balances	(139,767)	(317,013)
Fund Balances - Beginning	1,437,267	5,570,640
Fund Balances - Ending	1,297,500	5,253,627

The notes to the financial statements are an integral part of this statement.

Revenue		Capital Projects		
Special Recreation	Debt Service	Capital Reserves	Nonmajor	Totals
637,033	1,144,200	—	1,754,659	7,683,836
—	—	—	—	829,142
—	—	—	—	22,826,599
—	—	—	—	519,388
—	—	10,002	—	313,325
637,033	1,144,200	10,002	1,754,659	32,172,290
—	—	—	1,834,366	5,005,948
575,434	—	—	—	16,605,093
—	—	—	—	3,011,787
92,109	—	6,811,328	—	7,218,604
—	1,470,000	—	—	1,574,242
—	468,673	—	—	486,809
667,543	1,938,673	6,811,328	1,834,366	33,902,483
(30,510)	(794,473)	(6,801,326)	(79,707)	(1,730,193)
—	—	22,273	—	22,273
—	—	—	—	315,167
38,000	780,270	5,900,000	29,500	7,415,863
—	—	—	—	(7,415,863)
38,000	780,270	5,922,273	29,500	337,440
7,490	(14,203)	(879,053)	(50,207)	(1,392,753)
161,745	305,089	940,274	618,557	9,033,572
169,235	290,886	61,221	568,350	7,640,819

The notes to the financial statements are an integral part of this statement.

WILMETTE PARK DISTRICT, ILLINOIS

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of the Governmental Funds to the Statement of Activities - Governmental Activities For the Fiscal Year Ended December 31, 2025

Net Change in Fund Balances - Total Governmental Funds	\$ (1,392,753)
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Amounts reported for governmental activities in the Statement of Activities
are different because:

Governmental funds report capital outlays as expenditures. However, in the
Statement of Activities the cost of those assets is allocated over their estimated
useful lives and reported as depreciation/amortization expense.

Capital Outlays	7,171,361
Depreciation/Amortization Expense	(2,990,446)
Disposals - Cost	(200,722)
Disposals - Accumulated Depreciation/Amortization	185,476

An addition to a net pension asset is not considered to be an increase in a
financial asset in the governmental funds.

Change in Net Pension Asset - IMRF	4,205,198
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The net effect of deferred outflows (inflows) of resources related to the
pensions not reported in the funds.

Change in Deferred Items - IMRF	(3,784,500)
Change in Deferred Items - RBP	46,239

The issuance of long-term debt provides current financial resources to
governmental funds, while the repayment of the principal on long-term
debt consumes the current financial resources of the governmental funds.

Change in Compensated Absences Payable	(316)
Change in Total OPEB Liability - RBP	(31,982)
Issuance of Debt	(315,167)
Debt Retirement	1,574,242
Amortization of Premium on Debt Issuance	93,813

Changes to accrued interest on long-term debt in the Statement of Activities
does not require the use of current financial resources and, therefore, are not
reported as expenditures in the governmental funds.

127,176

Changes in Net Position of Governmental Activities

4,687,619

The notes to the financial statements are an integral part of this statement.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Wilmette Park District, Illinois (the District) of Illinois is duly organized and existing under the provisions of the laws of the State of Illinois. The District is operating under the provisions of the Park District Code of the State of Illinois approved July 8, 1947 and under all laws amendatory thereto. The District operates under the commissioner-director form of government. The District provides a variety of recreational facilities, programs and services.

The government-wide financial statements are prepared in accordance with generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). The more significant of the District's accounting policies established in GAAP and used by the District are described below.

REPORTING ENTITY

The District is a municipal corporation governed by an elected seven-member Board of Commissioners. The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is both legally and substantively separate from the government. Management has determined that there are no fiduciary component units that are required to be included in the financial statements of the District as pension trust funds and there are no discretely component units to include in the reporting entity.

BASIS OF PRESENTATION

Government-Wide Statements

The District's basic financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. The District's preservation of open space, recreational program activities, development and maintenance of the District's various parks and facilities, and general administration are all classified as governmental activities.

In the government-wide Statement of Net Position, the governmental activities columns are: (a) presented on a consolidated basis by column, and (b) reported on a full accrual, economic resource basis, which recognizes all long-term assets/deferred outflows and receivables as well as long-term debt/deferred inflows and obligations. The District's net position is reported in three parts: net investment in capital assets; restricted; and unrestricted. The District first utilizes restricted resources to finance qualifying activities.

The government-wide Statement of Activities reports both the gross and net cost of each of the District's functions (general government, recreation programs, park improvement and development, etc.). The functions are supported by general government revenues (property taxes, personal property replacement taxes, charges for services, etc.). The Statement of Activities reduces gross expenses (including depreciation/amortization) by related program revenues, which include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Government-Wide Statements - Continued

The net costs (by function) are normally covered by general revenue (property tax, personal property replacement taxes, interest income, etc.).

The District does allocate indirect costs. An administrative service fee is charged by the General Fund to the other operating funds that is eliminated like a reimbursement (reducing the revenue and expense in the General Fund) to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the District as an entity and the change in the District's net position resulting from the current year's activities.

Fund Financial Statements

The financial transactions of the District are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets/deferred outflows, liabilities/deferred inflows, fund equity, revenues and expenditures/expenses. An emphasis is placed on major funds within the governmental category. A fund is considered major if it is the primary operating fund of the District or meets the following criteria:

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type; and

Total assets/deferred outflows, liabilities/deferred inflows, revenues, or expenditures/expenses of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

The various funds are reported by generic classification within the financial statements. The following fund types are used by the District:

Governmental Funds

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the District:

General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund. The General Fund is a major fund.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

BASIS OF PRESENTATION - Continued

Governmental Funds - Continued

Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. The District maintains two major special revenue funds: The Recreation Program Fund and the Special Recreation Fund. The Recreation Program Fund is used to account for the community recreation center program activities, and reports charges for services that are committed to future recreation programs and property taxes that are restricted to future recreation programs as the major revenue sources of the fund. The Special Recreation Fund is used to account for the revenues and expenditures related to the provision of recreational services for disabled individuals, and reports property taxes as the major revenue source which is restricted to future special recreation programs.

Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt. The Debt Service Fund is treated as a major fund and is used to account for the resources accumulated and payments made for principal and interest on general obligation long-term debt of the governmental funds.

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The District maintains one major capital projects fund: the Capital Reserve Fund, which accounts for all capital outlays by the District.

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

Measurement Focus

On the government-wide Statement of Net Position and the Statement of Activities, governmental activities are presented using the economic resources measurement focus as defined below. In the fund financial statements, the “current financial resources” measurement focus is used.

All governmental funds utilize a “current financial resources” measurement focus. Only current financial assets/deferred outflows and liabilities/deferred inflows are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The accounting objectives of the “economic resources” measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets/deferred outflows, liabilities/deferred inflows (whether current or noncurrent) associated with their activities are reported.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

MEASUREMENT FOCUS AND BASIS OF ACCOUNTING - Continued

Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability/deferred inflow is incurred or an economic asset is used. Revenues, expenses, gains, losses, assets/deferred outflows, and liabilities/deferred inflows resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available.” Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end. The District recognizes property taxes when they become both measurable and available in accordance with GASB Codification Section P70. A sixty-day availability period is used for revenue recognition for all other governmental fund revenues. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for general obligation bond principal and interest which are recognized when due.

In applying the susceptible to accrual concept under the modified accrual basis, those revenues susceptible to accrual are property taxes, interest revenue, and charges for services. All other revenues are not susceptible to accrual because generally they are not measurable until received in cash.

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION

Cash and Investments

For purpose of the Statement of Net Position, the District's cash and cash equivalents are considered to be cash on hand, demand deposits, and cash with a fiscal agent.

Investments are generally reported at fair value. Short-term investments are reported at cost, which approximates fair value. For investments, the District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All of the District's investments are in 2a7-like investment pools that are measured at the net asset value per share determined by the pool.

Receivables

In the government-wide financial statements, receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based upon historical trends and the periodic aging of accounts receivable. Major receivables balances for governmental activities include property taxes and accounts receivable.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION - Continued

Interfund Receivables, Payables and Activity

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

Prepays/Inventories

Prepays/inventories are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type prepaids/inventories are recorded as expenditures when consumed rather than when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaids in both the government-wide and fund financial statements.

Capital Assets

Capital assets purchased or acquired with an original minimum cost of at least \$5,000 or more, depending on asset class, have a useful life in excess of one year and are reported at historical cost or estimated historical cost. Contributed assets are reported at acquisition value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. General capital assets are long-lived assets of the District as a whole. When purchased, such assets are recorded as expenditures in the governmental funds and capitalized/amortized. The valuation basis for general capital assets are historical cost, or where historical cost is not available, estimated historical cost based on replacement costs.

Depreciation/amortization on all assets is computed and recorded using the straight-line method of depreciation/amortization over the following estimated useful lives:

Buildings	5 - 40 Years
Improvements	5 - 30 Years
Infrastructure	10 - 65 Years
Equipment	3 - 25 Years
Lease Assets	5 - 40 Years

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION - Continued

Compensated Absences

District employees earn between 10 to 20 days of annual paid time off, depending on their length of service with the District. Vacation time can accumulate to a maximum of 25 days, and upon termination earned but unused vacation leave will be paid out to the employee. Employees earn 12 days of annual sick leave, which can accumulate to a maximum of 36 days. Retiring employees eligible for IMRF benefits may qualify to use unpaid, unused sick leave for up to one year of additional IMRF service credit.

Deferred Outflows/Inflows of Resources

Deferred outflow/inflow of resources represents a consumption/acquisition of net assets that applies to a future period and therefore will not be recognized as an outflow of resources (expense)/inflow of resources (revenue) until that future time

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the governmental activities Statement of Net Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as expenses at the time of issuance.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Net Position

In the government-wide financial statements, equity is classified as net position and displayed in three components:

Net Investment in Capital Assets - Consists of capital assets, including restricted capital assets, net of accumulated depreciation/amortization, and reduced by the outstanding balances of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.

Restricted - Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislations.

Unrestricted - All other net position balances that do not meet the definition of "restricted" or "net investment in capital assets."

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

ASSETS/DEFERRED OUTFLOWS, LIABILITIES/DEFERRED INFLOWS, AND NET POSITION - Continued

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumption that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTANCY

BUDGETARY INFORMATION

The Board of Park Commissioners (Board) follows these procedures in establishing budgetary data:

1. The Executive Director submits to the Board a proposed operating budget for the fiscal year commencing January 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted by the District to obtain taxpayer comments.
3. The budget is legally enacted through an ordinance of the Board by March 31 of the fiscal year.

Formal budgetary integration is employed as a management control device during the year for the General, Special Revenue, Debt Service, and Capital Projects Funds. Budgets for the General, Special Revenue, Debt Service, and Capital Projects Funds are prepared on the modified accrual basis of accounting. The legally adopted budget may be modified by the Executive Director or the department heads. However, any modifications to the legally adopted budget may not exceed expenditure limits at the fund level. There were no budget amendments during the year.

EXCESS OF ACTUAL EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following funds had an excess of actual expenditures over budget for the fiscal year:

Fund	Actual	Budget	Appropriation
Special Recreation	\$ 667,543	627,492	721,616
Illinois Municipal Retirement	735,667	701,000	806,150

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS

DEPOSITS AND INVESTMENTS

The District maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as "cash and investments." In addition, investments are separately held by several of the District's funds.

Permitted Deposits and Investments - Statutes authorize the District to make deposits/invest in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, the Illinois Funds, and the Illinois Park District Liquid Asset Fund (IPDLAF).

The Illinois Funds is an investment pool managed by the Illinois Public Treasurer's Office which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company. Investments in Illinois Funds are valued at the share price, which is the price for which the investment could be sold.

The Illinois Park District Liquid Asset Fund allows Illinois park districts, forest preserves and joint recreational programs to pool their funds for investment purposes. The Illinois Park District Liquid Asset Fund is composed of finance officials and treasurers all of whom are employees of the Illinois public agencies, which are investors in the Illinois Park District Liquid Asset Fund. The Illinois Park District Liquid Asset Fund is not registered with the SEC as an Investment Company. Regulatory oversight of the pool is managed by their Board of Trustees and Audit Committee. Investments in the Illinois Park District Liquid Asset Fund are valued at the share price, the price for which the investment could be sold.

Deposits. At year-end the carrying amount of the District's deposits totaled \$6,803,500 and the bank balances totaled \$6,993,861. Additionally, the District has \$73,008 invested in the Illinois Funds and \$2,227,636 invested in the Illinois Park District Liquid Asset Fund, both of which have an average maturity of less than one year.

Interest Rate Risk. Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The District's investment policy does not limit the length of maturity of investments but states that the maturity date of any investment must coincide with the cash requirements of the District to meet short-term operating needs.

Credit Risk. Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The District's investment policy limits the District's exposure to credit risk by limiting investments to the safest types as described in the permitted deposits and investments section above. At year-end, the District's investments in the Illinois Funds are rated AAA by Fitch and the Illinois Park District Liquid Asset Funds are rated AAAM by Standard & Poor's.

Custodial Credit Risk. In the case of deposits, this is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District's investment policy requires that deposits that exceed the federally insured amount be collateralized equal to the market value of such deposits by U.S. Government-backed Securities and Obligations issued by the U.S. Government and its agencies or debt obligations of the State of Illinois or other local governments as long as the issuing government has a rating of higher than AA at the time the collateral is pledged, and for the duration of the investment. At year-end the entire amount of the bank balance of the deposits was covered by federal depository or equivalent insurance.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

DEPOSITS AND INVESTMENTS - Continued

For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The District's investment policy requires the Park Board to approve all financial institutions, taking into consideration security, size, location, financial condition, service, fees, competitiveness, and community relations involvement of the financial institution when choosing depositories. The investment policy lists those financial institutions that are approved depositories and other financial institutions. At year-end the District's investments in the Illinois Funds and the Illinois Park District Liquid Asset Fund are not subject to custodial credit risk.

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer. There are no concentration restrictions outlined in the District's investment policy. At year-end, the District does not have any investments over 5 percent of the cash and investment portfolio (other than investments issued or explicitly guaranteed by the U.S. government and investments in mutual funds, external investment pools, and other pooled investments).

PROPERTY TAXES

Property taxes for fiscal year 2024 attach as an enforceable lien on January 1, on property values assessed as of the same date. Taxes are levied by December of the subsequent fiscal year (by passage of a Tax Levy Ordinance). Tax bills are prepared by the County and are payable in two installments on or about March 1 and August 1. The County collects such taxes and remits them periodically. Property tax amounts that are required to be collected for the second half of 2025, were not collected until the end of 2025 and during the first two months of 2026.

INTERFUND TRANSFERS

Interfund transfers for the year consisted of the following:

Transfer In	Transfer Out	Amount
General	Recreation	\$ 668,093 (1)
Special Recreation	Recreation	38,000 (2)
Capital Reserves	Recreation	5,900,000 (2)
Debt Service	Recreation	780,270 (3)
Nonmajor Governmental	Recreation	29,500 (2)
		<u>7,415,863</u>

Transfers represent (1) total administration overhead that is allocated to each of the District's facilities and programming areas, (2) to keep the district in compliance with fund balance policy, and (3) to cover multiple interest rate payments.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

INTERFUND BALANCES

Interfund balances are advances in anticipation of receipts to cover temporary cash shortages.

The composition of interfund balances as of the date of this report, is as follows:

Receivable Fund	Payable Fund	Amount
General	Debt Service	\$ 73,877
General	Nonmajor Governmental	55,904
		<u>129,781</u>

LEASES RECEIVABLE

The District has entered into a right-to-use lease agreements as lessor for rental of Centennial studio space for various terms under long-term, noncancellable lease agreements. Initial lease receivables were recorded in the amount of \$66,182 during fiscal year 2022. The District is required to receive various monthly principal and interest payments. The District used the incremental borrowing rate as the interest rate for the right-to-use asset agreements if an interest rate was not provided in the lease agreement. The lease expires on February 1, 2026. The future minimum lease receivables and the net present value of these minimum lease receivables as of December 31, 2025, are as follows:

Fiscal Year	Principal	Interest	Total Lease Payment
2026	\$ 14,245	542	14,787

There were no variable or other payments not previously included in the measurement of the leases receivable recognized in the current year.

WILMETTE PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****December 31, 2025****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****CAPITAL ASSETS****Governmental Activities**

Governmental capital asset activity for the year was as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
Nondepreciable Capital Assets				
Land	\$ 29,508,116	—	—	29,508,116
Construction in Progress	5,953,323	4,910,591	142,288	10,721,626
	<u>35,461,439</u>	<u>4,910,591</u>	<u>142,288</u>	<u>40,229,742</u>
Depreciable/Amortizable Capital Assets				
Buildings	65,340,599	377,596	—	65,718,195
Improvements	25,426,022	212,700	—	25,638,722
Infrastructure	2,296,518	—	—	2,296,518
Equipment	15,928,255	1,497,595	200,722	17,225,128
Lease Assets - Equipment	566,218	315,167	—	881,385
	<u>109,557,612</u>	<u>2,403,058</u>	<u>200,722</u>	<u>111,759,948</u>
Less Accumulated Depreciation/Amortization				
Buildings	26,977,685	1,307,358	—	28,285,043
Improvements	13,005,012	604,190	—	13,609,202
Infrastructure	1,106,348	87,027	—	1,193,375
Equipment	9,392,463	882,727	185,476	10,089,714
Lease Assets - Equipment	169,848	109,144	—	278,992
	<u>50,651,356</u>	<u>2,990,446</u>	<u>185,476</u>	<u>53,456,326</u>
Total Net Depreciable/Amortizable Capital Assets	<u>58,906,256</u>	<u>(587,388)</u>	<u>15,246</u>	<u>58,303,622</u>
Total Net Capital Assets	<u>94,367,695</u>	<u>4,323,203</u>	<u>157,534</u>	<u>98,533,364</u>

Depreciation/amortization expense was charged to governmental activities as follows:

General Government	\$ 741,085
Recreation Programs	2,097,460
Park Improvement and Development	<u>151,901</u>
	<u>2,990,446</u>

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS

General Obligation Bonds

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. General obligation bonds currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
General Obligation Refunding Tax Park Bonds of 2016B, \$1,650,000, due in annual installments of \$40,000 to \$180,000 plus interest at 1.78% through December 1, 2026.	\$ 355,000	—	175,000	180,000
General Obligation Limited Tax Refunding Park Bonds of 2016D, \$3,565,000, due in annual installments of \$335,000 to \$380,000 plus interest at 1.89% through December 1, 2026.	750,000	—	370,000	380,000
General Obligation Refunding Tax Park Bonds of 2022B, \$1,190,000, due in annual installments of \$20,000 to \$590,000 plus interest at 3.00% through December 1, 2025.	590,000	—	590,000	—
General Obligation Refunding Tax Park Bonds of 2024, \$5,015,000, due in annual installments of \$405,000 to \$1,105,000 plus interest at 5.00% through December 1, 2031.	5,015,000	—	—	5,015,000
	6,710,000	—	1,135,000	5,575,000

WILMETTE PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****December 31, 2025****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM OBLIGATIONS - Continued****Debt Certificates**

The District issues debt certificates to provide funds for the acquisition of capital assets. Debt certificates currently outstanding are as follows:

Issue	Beginning Balances	Issuances	Retirements	Ending Balances
Debt Certificates of 2016C, \$660,000, due in annual installments of \$5,000 to \$75,000 plus interest at 1.98% through December 1, 2026.	\$ 145,000	—	70,000	75,000
Debt Certificates of 2020, \$865,000, due in annual installments of \$30,000 to \$85,000 plus interest at 1.45% through December 1, 2032.	655,000	—	80,000	575,000
Debt Certificates of 2022A, \$1,935,000, due in annual installments of \$150,000 to \$225,000 plus interest at 3.00% through December 1, 2031.	1,430,000	—	185,000	1,245,000
	<u>2,230,000</u>	<u>—</u>	<u>335,000</u>	<u>1,895,000</u>

Long-Term Liability Activity

Type of Debt	Beginning Balances	Additions	Deductions	Ending Balances	Amounts Due within One Year
Compensated Absences	\$ 174,320	316	—	174,636	34,927
Net Pension Liability/(Asset) - IMRF	3,108,565	—	4,205,198	(1,096,633)	—
Total OPEB Liability - RBP	409,126	31,982	—	441,108	41,914
General Obligation Bonds	6,710,000	—	1,135,000	5,575,000	965,000
Plus: Unamortized Items					
Premium on Debt Issuance	577,248	—	93,813	483,435	—
Debt Certificates	2,230,000	—	335,000	1,895,000	345,000
Leases Payable	413,555	315,167	104,242	624,480	116,540
	<u>13,622,814</u>	<u>347,465</u>	<u>5,873,253</u>	<u>8,097,026</u>	<u>1,503,381</u>

For the governmental activities, the net pension liability/(asset) and the total OPEB liability are generally liquidated by the General Fund. Payments on the general obligation bonds and debt certificates are made by the Debt Service Fund. Payments on the leases payable are made by the General Fund and the Recreation Program Fund. Compensated absences are reported as the net change amount for the fiscal year.

WILMETTE PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****December 31, 2025****NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued****LONG-TERM OBLIGATIONS - Continued****Leases Payable**

The District has the following lease outstanding at year end:

Lease	Start Date	End Date	Payments	Interest Rate
2022 Village Hall	January 1, 2022	January 1, 2032	\$66,378 Annually	3.00%
2025 Yamaha	March 1, 2025	February 28, 2030	\$5,600 Monthly	2.64%

The future minimum lease payments and the net present value of these minimum lease payments are as follows:

Fiscal Year	Principal	Interest	Total Lease Payment
2026	\$ 116,540	17,038	133,578
2027	119,834	13,744	133,578
2028	123,222	10,356	133,578
2029	126,705	6,873	133,578
2030	73,731	3,847	77,578
2031	64,447	1,931	66,378
Totals	624,480	53,788	678,268

Debt Service Requirements to Maturity

The annual debt service requirements to maturity, including principal and interest, are as follows:

Fiscal Year	General Obligation Bonds		Debt Certificates	
	Principal	Interest	Principal	Interest
2026	\$ 965,000	261,136	345,000	47,173
2027	845,000	230,500	280,000	38,828
2028	925,000	188,250	285,000	31,668
2029	1,010,000	142,000	290,000	24,358
2030	1,105,000	91,500	300,000	16,898
2031	725,000	36,250	310,000	9,214
2032	—	—	85,000	1,232
Totals	5,575,000	949,636	1,895,000	169,371

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

LONG-TERM OBLIGATIONS - Continued

Legal Debt Margin

Chapter 70, Section 1205/6-2 of the Illinois Compiled Statutes provides "...for the payment of land condemned or purchased for parks or boulevards, for the building, maintaining, improving and protection of the same and for the payment of the expenses incident thereto, or for the acquisition of real estate and lands to be used as a site for an armory, any park district is authorized to issue the bonds or notes of such park district and pledge its property and credit therefore to an amount including existing indebtedness of such district so that the aggregate indebtedness of such district does not exceed 2.875% of the value of the taxable property therein, to be ascertained by the last assessment for state and county taxes previous to the issue from time to time of such bonds or notes or, until January 1, 1983, if greater, the sum that is produced by multiplying the park district's 1978 equalized assessed valuation by the debt limitation percentage in effect on January 1, 1979, if a petition, signed by voters in number equal to not less than 2% of the voters of the park district, who voted at the last general election in the district, asking that the authorized aggregate indebtedness of the park district be increased to not more than .575% of the value of the taxable property therein, is presented to the Board and such increase is approved by the voters of the district at a referendum held on the question." The District's Statutory Debt Limit was raised to 5.00% as a result of a special election held June 10, 1972.

Assessed Valuation - 2024	<u>\$ 2,413,289,377</u>
Legal Debt Limit - 5.00% of Equalized Assessed Value	120,664,469
Amount of Debt Applicable to Limit	<u>8,094,480</u>
Legal Debt Margin	<u>112,569,989</u>
Non-Referendum Legal Debt Limit	
.575% of Equalized Assessed Valuation	13,876,414
Amount of Debt Applicable to Debt Limit	<u>5,395,000</u>
Non-Referendum Legal Debt Margin	<u>8,481,414</u>

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

NET POSITION CLASSIFICATIONS

Net investment in capital assets was comprised of the following as of December 31, 2025:

Governmental Activities	
Capital Assets - Net of Accumulated Depreciation/Amortization	\$ 98,533,364
Less Capital Related Debt:	
Capital Related Accounts and Retainage Payable	(992,448)
General Obligations Bonds	(5,575,000)
Unamortized Premium on Debt Issuances	(483,435)
Debt Certificates	(1,895,000)
Leases Payable	(624,480)
Net Investment in Capital Assets	<u>88,963,001</u>

FUND BALANCE CLASSIFICATIONS

In the governmental funds' financial statements, the District considers restricted amounts to have been spent when an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available. The District first utilizes committed, then assigned and then unassigned fund balance when an expenditure is incurred for purposes for which all three unrestricted fund balances are available.

Nonspendable Fund Balance. Consists of resources that cannot be spent because they are either: a) not in a spendable form; or b) legally or contractually required to be maintained intact.

Restricted Fund Balance. Consists of resources that are restricted to specific purposes, that is, when constraints placed on the use of resources are either: a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance. Consists of resources constrained (issuance of an ordinance) to specific purposes by the government itself, using its highest level of decision-making authority, the Board of Commissioners; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest-level action to remove or change the constraint.

Assigned Fund Balance. Consists of amounts that are constrained by the Board of Commissioners' intent to be used for specific purposes but are neither restricted nor committed. Intent is expressed by a) the Board of Commissioners itself or b) a body or official to which the Board of Commissioners has delegated the authority to assign amounts to be used for specific purposes. The District's highest level of decision-making authority is the Board of Commissioners, who is authorized to assign amounts to a specific purpose.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 3 - DETAIL NOTES ON ALL FUNDS - Continued

FUND BALANCE CLASSIFICATIONS - Continued

Unassigned Fund Balance. Consists of residual net resources of a fund that has not been restricted, committed, or assigned within the General Fund and deficit fund balances of other governmental funds.

Minimum Fund Balance Policy. The District's policy states that the General Fund should maintain a minimum unreserved fund balance no less than two months of operating expenditures.

The following is a schedule of fund balance classifications for the governmental funds as of the date of this report:

	General	Special Revenue Recreation Program	Special Recreation	Debt Service	Capital Projects Capital Reserves	Nonmajor	Totals
Fund Balances							
Nonspendable							
Inventories	\$ 97,024	—	—	—	—	—	97,024
Prepays	125,538	58,767	—	—	—	—	184,305
	<u>222,562</u>	<u>58,767</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>281,329</u>
Restricted							
Property Tax Levies							
Liability Insurance	213,663	—	—	—	—	—	213,663
Special Recreation	—	—	169,235	—	—	—	169,235
Audit	—	—	—	—	—	9,791	9,791
Police	—	—	—	—	—	63,546	63,546
Illinois Municipal Retirement	—	—	—	—	—	185,490	185,490
Social Security	—	—	—	—	—	309,523	309,523
Debt Service	—	—	—	290,886	—	—	290,886
	<u>213,663</u>	<u>—</u>	<u>169,235</u>	<u>290,886</u>	<u>—</u>	<u>568,350</u>	<u>1,242,134</u>
Committed							
Recreational Programming, Facility Maintenance, and Future Recreation Capital	—	5,194,860	—	—	61,221	—	5,256,081
Unassigned	<u>861,275</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>861,275</u>
Total Fund Balances	<u>1,297,500</u>	<u>5,253,627</u>	<u>169,235</u>	<u>290,886</u>	<u>61,221</u>	<u>568,350</u>	<u>7,640,819</u>

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION

RISK MANAGEMENT

Park District Risk Management Agency (PDRMA)

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and net income losses. Since 1984, the District has been a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials', employment practices liability and workers compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit.

Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the District.

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body.

The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigations and settlement, and to follow risk management procedures as outlined by PDRMA. Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member.

PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

The following represents a summary of PDRMA's Property/Casualty Program balance sheet at December 31, 2024 and the statement of revenues and expenses for the period ending December 31, 2024. The District's portion of the overall equity of the pool is 3.829% or \$1,543,363.

Assets	\$ 57,489,173
Deferred Outflows of Resources - Pension	1,504,673
Liabilities	18,636,379
Deferred Inflows of Resources - Pension	47,361
Total Net Position	40,310,107
Operating Revenues	22,016,322
Nonoperating Revenues	3,089,028
Expenditures	25,474,173

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

RISK MANAGEMENT - Continued

Park District Risk Management Agency (PDRMA) - Continued

Since 94.31% of PDRMA's liabilities are reserves for losses and loss adjustment expenses which are based on an actuarial estimate of the ultimate losses incurred, the Member Balances are adjusted annually as more recent loss information becomes available.

Park District Risk Management Agency (PDRMA) Health Program

Since 1990, the District has been a member of the Park District Risk Management Agency (PDRMA) Health Program, a health insurance pool of park districts, special recreation associations, and public service organizations through which medical, vision, dental, life and prescription drug coverages are provided in excess of specified limits for the members, acting as a single insurable unit. The pool purchases excess insurance covering single claims over \$300,000. Until January 1, 2001 the PDRMA Health Program was a separate legal entity formerly known as the Illinois Park Employees Health Network (IPEHN).

Members can choose to provide any combination of coverages available to their employees, and pay premiums accordingly.

As a member of the PDRMA Health Program, the District is represented on the Health Program Council as well as the Membership Assembly and is entitled to one vote on each. The relationship between the member agency and PDRMA Health Program is governed by a contract and by-laws that have been adopted by a resolution of each member's governing body. Members are contractually obligated to make all monthly payments to the PDRMA Health Program and to fund any deficit of the PDRMA Health Program upon dissolution of the pool. They will share in any surplus of the pool based on a decision by the Health Program Council.

The following represents a summary of PDRMA's Health Program balance sheet at December 31, 2024 and the statement of revenues and expenses for the period ending December 31, 2024.

Assets	\$ 22,695,597
Deferred Outflows of Resources - Pension	644,861
Liabilities	6,562,853
Deferred Inflows of Resources - Pension	20,297
Total Net Position	16,757,306
Operating Revenues	41,255,784
Nonoperating Revenues	1,201,472
Expenditures	44,354,600

A large percentage of PDRMA's liabilities are reserves for losses and loss adjustment expenses, which are based on an actuarial estimate of the ultimate losses incurred.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

CONTINGENT LIABILITIES

Litigation

From time to time, the District is party to various pending claims and legal proceedings with respect to employment, civil rights, property taxes and other matters. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the District attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the District's financial position or results of operations.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the District expects such amounts, if any, to be immaterial.

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN

Illinois Municipal Retirement Fund (IMRF)

The District contributes to the Illinois Municipal Retirement Fund (IMRF), a defined benefit agent multiple-employer public employee retirement system that acts as a common investment and administrative agent for local governments and school districts in Illinois. IMRF provides retirement, disability, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. IMRF issues a publicly available financial report that includes financial statements and required supplementary information for the plan as a whole, but not by individual employer. That report may be obtained at www.imrf.org. The benefits, benefit levels, employee contributions, and employer contributions are governed by Illinois Compiled Statutes (ILCS) and can only be amended by the Illinois General Assembly.

Plan Descriptions

Plan Administration. All employees hired in positions that meet or exceed the prescribed annual hourly standard must be enrolled in IMRF as participating members. The plan is accounted for on the economic resources' measurement focus and the accrual basis of accounting. Employer and employee contributions are recognized when earned in the year that the contributions are required, benefits and refunds are recognized as an expense and liability when due and payable.

Benefits Provided. IMRF provides two tiers of pension benefits. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Benefits Provided - Continued. Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

Plan Membership. As of December 31, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	137
Inactive Plan Members Entitled to but not yet Receiving Benefits	174
Active Plan Members	<u>122</u>
Total	<u><u>433</u></u>

Contributions. As set by statute, the District's Regular Plan Members are required to contribute 4.50% of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. For the year-ended December 31, 2025, the District's contribution was 9.13% of covered payroll.

Net Pension (Asset). The District's net pension (asset) was measured as of December 31, 2025. The total pension liability used to calculate the net pension (asset) was determined by an actuarial valuation as of that date.

Actuarial Assumptions. The total pension liability was determined by an actuarial valuation performed, as of December 31, 2025, using the following actuarial methods and assumptions:

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Fair Value
Actuarial Assumptions	
Interest Rate	7.25%
Salary Increases	2.85% to 13.75%
Cost of Living Adjustments	2.75%
Inflation	2.25%

For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108.0%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Plan Descriptions - Continued

Actuarial Assumptions - Continued.

Asset Class	Target	Long-Term Expected Real Rate of Return
Fixed Income	24.00%	4.75%
Domestic Equities	32.50%	7.35%
International Equities	18.00%	7.45%
Real Estate	10.50%	6.25%
Blended	14.00%	3.90% - 8.50%
Cash and Cash Equivalents	1.00%	3.00%

Discount Rate

The discount rate used to measure the total pension liability was 7.25%, the same as the prior valuation. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that District contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitivity analysis of the net pension liability/(asset) to changes in the discount rate. The table below presents the net pension liability/(asset) of the District calculated using the discount rate as well as what the District's net pension liability/(asset) would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

WILMETTE PARK DISTRICT, ILLINOIS**Notes to the Financial Statements****December 31, 2025****NOTE 4 - OTHER INFORMATION - Continued****EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued****Illinois Municipal Retirement Fund (IMRF) - Continued****Discount Rate Sensitivity - Continued**

		Current	
	1% Decrease	Discount Rate	1% Increase
	(6.25%)	(7.25%)	(8.25%)
Net Pension Liability/(Asset)	\$ 4,045,005	(1,096,633)	(5,314,796)

Changes in the Net Pension Liability/(Asset)

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability/ (Asset) (A) - (B)
Balances at December 31, 2024	\$ 50,812,598	47,704,033	3,108,565
Changes for the Year:			
Service Cost	673,348	—	673,348
Interest on the Total Pension Liability	3,585,471	—	3,585,471
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	—	—	—
Changes of Assumptions	216,059	—	216,059
Contributions - Employer	—	735,569	(735,569)
Contributions - Employees	—	396,838	(396,838)
Net Investment Income	—	7,496,393	(7,496,393)
Benefit Payments, Including Refunds of Employee Contributions	(3,389,004)	(3,389,004)	—
Other (Net Transfer)	—	51,276	(51,276)
Net Changes	1,085,874	5,291,072	(4,205,198)
Balances at December 31, 2025	51,898,472	52,995,105	(1,096,633)

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLAN - Continued

Illinois Municipal Retirement Fund (IMRF) - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2025, the District recognized pension expense of \$314,871. At December 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 160,447	—	160,447
Change in Assumptions	—	—	—
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(2,725,101)	(2,725,101)
Total Deferred Amounts Related to IMRF	160,447	(2,725,101)	(2,564,654)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	\$ 788,762
2027	(1,419,649)
2028	(1,110,210)
2029	(823,557)
2030	—
Thereafter	—
Total	(2,564,654)

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

JOINT VENTURE

Northern Suburban Special Recreation Association (NSSRA)

The District, along with nine other park districts, two Cities, and one Village, has entered into a joint agreement to provide cooperative recreational programs and other activities for handicapped and impaired individuals. Each member agency shares equally in the Association and generally provides funding based on up to .0400 cents per \$100 of its equalized assessed valuation. The District contributed \$573,428 to NSSRA during the current fiscal year. The District does not have a direct financial interest in the NSSRA and, therefore, its investment therein is not reported within the financial statements. Upon dissolution of NSSRA, the assets, if any, shall be divided among the members in accordance with an equitable formula as determined by a unanimous vote of the Board of Directors of the Association.

A complete, separate financial statement for the Association can be obtained from the Association's administrative offices at 1221 County Line Road, Highland Park, IL 60035.

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The District's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time employees of the District. RBP is a single-employer defined benefit OPEB plan administered by the District. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the District Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Benefits Provided. RBP provides medical, prescription drug, dental, and vision coverage. Retirees pay the full premium.

Plan Membership. As of September 30, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	4
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	<u>102</u>
Total	<u><u>106</u></u>

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability

The District's total OPEB liability was measured as of September 30, 2025, and was determined by an actuarial valuation as of December 31, 2025.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the September 30, 2025 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.25%
Salary Increases	2.94% to 12%
Discount Rate	4.90%
Healthcare Cost Trend Rates	Medical - 7.00% graded to 4.50% over 17 years Prescription Drug - 12.00% graded to 4.50% over 19 years
Retirees' Share of Benefit-Related Costs	100% of projected health insurance premiums for retirees.

The discount rate was based on the General Obligation Municipal Bond Rate as of September 30, 2025.

Mortality rates were based on the Pub-2010 General Healthy Retiree Headcount-Weighted Below-Median Income Mortality Tables adjusted by 108% for males and 106.4% for females projected generationally using Scale MP-2021.

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Change in the Total OPEB Liability

	Total OPEB Liability
Balance at December 31, 2024	<u>\$ 409,126</u>
Changes for the Year:	
Service Cost	18,052
Interest on the Total OPEB Liability	15,484
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	12,975
Changes of Assumptions or Other Inputs	27,385
Benefit Payments	<u>(41,914)</u>
Net Changes	<u>31,982</u>
Balance at December 31, 2025	<u><u>441,108</u></u>

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability, calculated using a Single Discount Rate of 4.90%, while the prior valuation used 3.81%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher.

	1% Decrease (3.90%)	Current Discount Rate (4.90%)	1% Increase (5.90%)
Total OPEB Liability	\$ 473,263	441,108	411,133

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher.

		Healthcare Cost Trend Rates (Varies)	(Varies)	(Varies)
Total OPEB Liability	\$	402,204	441,108	485,963

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended December 31, 2025, the District recognized OPEB expense of \$27,657. At December 31, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	\$ 107,923	(140,095)	(32,172)
Change in Assumptions	72,479	(67,496)	4,983
Net Difference Between Projected and Actual Earnings on OPEB Pension Plan Investments	—	—	—
Total Expenses to be Recognized in Future Periods	180,402	(207,591)	(27,189)
OPEB Contributions Made Subsequent to the Measurement Date	—	—	—
Total Deferred Amounts Related to OPEB	180,402	(207,591)	(27,189)

WILMETTE PARK DISTRICT, ILLINOIS

Notes to the Financial Statements

December 31, 2025

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates - Continued

There were no employer contributions made subsequent to the measurement date. Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2026	\$ (5,874)
2027	(5,874)
2028	(4,779)
2029	(4,717)
2030	(17,169)
Thereafter	11,224
Total	<u>(27,189)</u>

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions - Last Ten Fiscal Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
Illinois Municipal Retirement Fund
- Schedule of Changes in the Employer's Total OPEB Liability
Retiree Benefit Plan
- Budgetary Comparison Schedules
General Fund
Recreation Program - Special Revenue Fund
Special Recreation - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

WILMETTE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Employer Contributions - Last Ten Fiscal Years

December 31, 2025

Calendar Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	\$ 887,187	\$ 887,187	\$ —	\$ 6,610,935	13.42%
2017	760,220	760,220	—	6,383,037	11.91%
2018	783,988	783,988	—	6,115,348	12.82%
2019	686,118	686,118	—	6,071,854	11.30%
2020	720,175	748,283	28,108	5,184,845	14.43%
2021	644,291	648,844	4,553	4,971,379	13.05%
2022	766,180	778,181	12,001	6,042,429	12.88%
2023	621,502	618,527	(2,975)	7,176,702	8.62%
2024	683,365	683,365	—	7,592,945	9.00%
2025	708,342	735,569	27,227	8,058,494	9.13%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	18 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.85% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2023 valuation pursuant to an experience study of the period 2020-2022.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2021.

WILMETTE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement Fund

Schedule of Changes in Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years

December 31, 2025

	2016	2017	2018
Total Pension Liability			
Service Cost	\$ 710,259	679,727	589,097
Interest	2,862,862	3,050,569	3,069,788
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	919,994	152,642	272,561
Change of Assumptions	(145,541)	(1,315,339)	1,184,705
Benefit Payments, Including Refunds of Member Contributions	(1,821,571)	(2,144,121)	(2,387,947)
Net Change in Total Pension Liability	2,526,003	423,478	2,728,204
Total Pension Liability - Beginning	38,880,447	41,406,450	41,829,928
Total Pension Liability - Ending	41,406,450	41,829,928	44,558,132
Plan Fiduciary Net Position			
Contributions - Employer	\$ 887,187	760,220	783,988
Contributions - Members	302,929	319,507	281,506
Net Investment Income	2,236,627	6,145,767	(2,329,477)
Benefit Payments, Including Refunds of Member Contributions	(1,821,571)	(2,144,121)	(2,387,947)
Other (Net Transfer)	443,759	(828,950)	771,228
Net Change in Plan Fiduciary Net Position	2,048,931	4,252,423	(2,880,702)
Plan Net Position - Beginning	33,169,684	35,218,615	39,471,038
Plan Net Position - Ending	35,218,615	39,471,038	36,590,336
Employer's Net Pension Liability/(Asset)	\$ 6,187,835	2,358,890	7,967,796
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.06%	94.36%	82.12%
Covered Payroll	\$ 6,610,935	6,383,037	6,115,348
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	93.60%	36.96%	130.29%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2016 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

2019	2020	2021	2022	2023	2024	2025
612,848	591,043	461,421	468,610	606,072	646,265	673,348
3,158,692	3,203,659	3,279,389	3,339,059	3,449,059	3,517,645	3,585,471
—	—	—	—	—	—	—
(248,744)	728,133	226,604	851,561	229,269	—	—
—	(268,517)	—	—	(76,429)	122,226	216,059
(2,592,769)	(3,190,568)	(3,099,327)	(3,196,621)	(3,224,820)	(3,339,294)	(3,389,004)
930,027	1,063,750	868,087	1,462,609	983,151	946,842	1,085,874
44,558,132	45,488,159	46,551,909	47,419,996	48,882,605	49,865,756	50,812,598
45,488,159	46,551,909	47,419,996	48,882,605	49,865,756	50,812,598	51,898,472
686,118	748,283	648,844	778,181	618,527	683,365	735,569
280,122	236,966	224,803	272,925	326,549	341,244	396,838
7,088,252	6,005,656	8,068,330	(7,078,995)	4,830,144	4,657,092	7,496,393
(2,592,769)	(3,190,568)	(3,099,327)	(3,196,621)	(3,224,820)	(3,339,294)	(3,389,004)
8,497	60,133	(32,583)	(39,664)	869,070	(524,763)	51,276
5,470,220	3,860,470	5,810,067	(9,264,174)	3,419,470	1,817,644	5,291,072
36,590,336	42,060,556	45,921,026	51,731,093	42,466,919	45,886,389	47,704,033
42,060,556	45,921,026	51,731,093	42,466,919	45,886,389	47,704,033	52,995,105
3,427,603	630,883	(4,311,097)	6,415,686	3,979,367	3,108,565	(1,096,633)
92.46 %	98.64 %	109.09 %	86.88%	92.02%	93.88%	102.11%
6,071,854	5,184,845	4,971,379	6,042,429	7,176,702	7,592,945	8,058,494
56.45%	12.17%	(86.72%)	106.18%	55.45%	40.94%	(13.61%)

WILMETTE PARK DISTRICT, ILLINOIS

Retiree Benefit Plan

Schedule of Changes in the Employer's Total OPEB Liability

December 31, 2025

	<u>2018</u>
Total OPEB Liability	
Service Cost	\$ 25,538
Interest	21,597
Changes in Benefit Terms	—
Differences Between Expected and Actual Experience	—
Change of Assumptions or Other Inputs	(22,148)
Benefit Payments	<u>(38,349)</u>
Net Change in Total OPEB Liability	(13,362)
Total OPEB Liability - Beginning	<u>586,964</u>
Total OPEB Liability - Ending	<u><u>573,602</u></u>
Covered-Employee Payroll	\$ 5,052,936
Total OPEB Liability as a Percentage of Covered-Employee Payroll	11.35%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2018 through 2025.

2019	2020	2021	2022	2023	2024	2025
23,932	29,893	21,840	16,807	11,614	14,687	18,052
24,119	17,052	16,549	12,794	14,223	15,532	15,484
—	—	—	—	—	—	—
11,695	172,480	(134,571)	(123,639)	9,440	20,516	12,975
37,509	(43,936)	(13,626)	(63,031)	32,782	15,446	27,385
(41,033)	(37,607)	(81,927)	(53,648)	(46,567)	(43,801)	(41,914)
56,222	137,882	(191,735)	(210,717)	21,492	22,380	31,982
573,602	629,824	767,706	575,971	365,254	386,746	409,126
629,824	767,706	575,971	365,254	386,746	409,126	441,108
4,912,261	3,131,144	3,132,980	5,731,276	4,828,084	7,153,023	6,917,792
12.82%	24.52%	18.38%	6.37%	8.01%	5.72%	6.38%

WILMETTE PARK DISTRICT, ILLINOIS**General Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes			
Corporate	\$ 3,242,399	3,242,399	3,188,956
General Liability	670,000	670,000	662,389
Intergovernmental			
Grants	—	—	600,531
Personal Property Replacement Taxes	239,047	239,047	228,611
Interest	320,000	320,000	518,322
Miscellaneous	106,277	106,277	141,773
Total Revenues	4,577,723	4,577,723	5,340,582
Expenditures			
General Government	3,142,372	3,142,372	3,070,277
Park Improvement and Development	3,179,958	3,179,958	3,011,787
Debt Service			
Principal Retirement	—	—	53,971
Interest and Fiscal Charges	—	—	12,407
Total Expenditures	6,322,330	6,322,330	6,148,442
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(1,744,607)	(1,744,607)	(807,860)
Other Financing Sources			
Transfers In	1,700,000	1,700,000	668,093
Net Change In Fund Balance	(44,607)	(44,607)	(139,767)
Fund Balance - Beginning			1,437,267
Fund Balance - Ending			1,297,500

WILMETTE PARK DISTRICT, ILLINOIS**Recreation Program - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 300,000	300,000	296,599
Charges for Services	23,075,267	23,075,267	22,826,599
Interest	—	—	1,066
Miscellaneous	132,638	132,638	161,550
Total Revenues	23,507,905	23,507,905	23,285,814
Expenditures			
General Government	75,000	75,000	101,305
Recreation Programs	16,859,011	16,859,011	16,029,659
Capital Outlay	—	—	315,167
Debt Service			
Principal Retirement	—	—	50,271
Interest and Fiscal Charges	—	—	5,729
Total Expenditures	16,934,011	16,934,011	16,502,131
Excess (Deficiency) of Revenues Over (Under) Expenditures	6,573,894	6,573,894	6,783,683
Other Financing Sources (Uses)			
Debt Issuance	—	—	315,167
Transfers Out	(9,540,771)	(9,540,771)	(7,415,863)
	(9,540,771)	(9,540,771)	(7,100,696)
Net Change in Fund Balance	(2,966,877)	(2,966,877)	(317,013)
Fund Balance - Beginning			5,570,640
Fund Balance - Ending			5,253,627

WILMETTE PARK DISTRICT, ILLINOIS**Special Recreation - Special Revenue Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 644,343	644,343	637,033
Expenditures			
Recreation Programs	527,492	527,492	575,434
Capital Outlay	100,000	100,000	92,109
Total Expenditures	627,492	627,492	667,543
Excess (Deficiency) of Revenues Over (Under) Expenditures	16,851	16,851	(30,510)
Other Financing Sources			
Transfers In	—	—	38,000
Net Change In Fund Balance	16,851	16,851	7,490
Fund Balance - Beginning			161,745
Fund Balance - Ending			169,235

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds

INDIVIDUAL FUND SCHEDULES

GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than capital projects funds) that are legally restricted to expenditure for specified purposes.

Recreation Program Fund

The Recreation Program Fund is used to account for the operations of the community recreation center.

Special Recreation Fund

The Special Recreation Fund is used to account for revenues and expenditures related to the provision of recreational services for disabled individuals.

Audit Fund

The Audit Fund is used to account for revenues received for payment of audit expenditures.

Police Fund

The Police Fund is used to account for expenditures related to monitoring the parks and grounds.

Illinois Municipal Retirement Fund

The Illinois Municipal Retirement Fund (IMRF) Fund is used to account for the employee activity of the District's defined benefit plan contributions.

Social Security Fund

The Social Security Fund is used to account for revenues derived from a specific annual property tax levy and expenditures of these monies for payment of the employer's portion of Federal Social Security and Medicare taxes.

INDIVIDUAL FUND SCHEDULES - Continued

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

CAPITAL PROJECTS FUND

Capital Projects Funds are used to account for financial resources used for the acquisition or construction of major capital assets

Capital Reserve Fund

The Capital Reserve Fund is used to account for all resources used for the acquisition of capital outlays by the District.

WILMETTE PARK DISTRICT, ILLINOIS**Debt Service Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,157,327	1,157,327	1,144,200
Expenditures			
Debt Service			
Principal Retirement	1,470,000	1,470,000	1,470,000
Interest and Fiscal Charges	469,109	469,109	468,673
Total Expenditures	1,939,109	1,939,109	1,938,673
Excess (Deficiency) of Revenues Over (Under) Expenditures	(781,782)	(781,782)	(794,473)
Other Financing Sources			
Transfers In	780,269	780,269	780,270
Net Change in Fund Balance	(1,513)	(1,513)	(14,203)
Fund Balance - Beginning			305,089
Fund Balance - Ending			290,886

WILMETTE PARK DISTRICT, ILLINOIS**Capital Reserve - Capital Projects Fund****Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual****For the Fiscal Year Ended December 31, 2025**

	Budget		Actual
	Original	Final	
Revenues			
Miscellaneous	\$ —	—	10,002
Expenditures			
Capital Outlay	7,186,225	7,186,225	6,811,328
Excess (Deficiency) of Revenues Over (Under) Expenditures	(7,186,225)	(7,186,225)	(6,801,326)
Other Financing Sources			
Disposal of Capital Assets	—	—	22,273
Transfers In	7,060,502	7,060,502	5,900,000
	7,060,502	7,060,502	5,922,273
Net Change in Fund Balance	(125,723)	(125,723)	(879,053)
Fund Balance - Beginning			940,274
Fund Balance - Ending			61,221

WILMETTE PARK DISTRICT, ILLINOIS**Nonmajor Governmental Funds
Combining Balance Sheet
December 31, 2025**

	Special Revenue				
	Audit	Police	Illinois Municipal Retirement	Social Security	Totals
ASSETS					
Cash and Investments	\$ 393	63,546	—	—	63,939
Receivables - Net of Allowances					
Property Taxes	41,498	36,000	951,084	1,389,261	2,417,843
Total Assets	41,891	99,546	951,084	1,389,261	2,481,782
LIABILITIES					
Due to Other Funds	—	—	36,166	19,738	55,904
DEFERRED INFLOWS OF RESOURCES					
Property Taxes	32,100	36,000	729,428	1,060,000	1,857,528
Total Liabilities and Deferred Inflows of Resources	32,100	36,000	765,594	1,079,738	1,913,432
FUND BALANCES					
Restricted	9,791	63,546	185,490	309,523	568,350
Total Liabilities, Deferred Inflows of Resources and Fund Balances	41,891	99,546	951,084	1,389,261	2,481,782

WILMETTE PARK DISTRICT, ILLINOIS**Nonmajor Governmental Funds****Combining Statement of Revenues, Expenditures and Changes in Fund Balances****For the Fiscal Year Ended December 31, 2025**

	Special Revenue				
	Illinois				
	Audit	Police	Municipal Retirement	Social Security	Totals
Revenues					
Taxes	\$ 29,472	—	693,031	1,032,156	1,754,659
Expenditures					
General Government	26,655	80,473	735,667	991,571	1,834,366
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,817	(80,473)	(42,636)	40,585	(79,707)
Other Financing Sources					
Transfers In	—	—	29,500	—	29,500
Net Change in Fund Balances	2,817	(80,473)	(13,136)	40,585	(50,207)
Fund Balances - Beginning	6,974	144,019	198,626	268,938	618,557
Fund Balances - Ending	9,791	63,546	185,490	309,523	568,350

WILMETTE PARK DISTRICT, ILLINOIS

Audit - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 29,800	29,800	29,472
Expenditures			
General Government	29,800	29,800	26,655
Net Change in Fund Balance	—	—	2,817
Fund Balance - Beginning			6,974
Fund Balance - Ending			9,791

WILMETTE PARK DISTRICT, ILLINOIS

Police - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ —	—	—
Expenditures			
General Government	90,500	90,500	80,473
Net Change in Fund Balance	(90,500)	(90,500)	(80,473)
Fund Balance - Beginning			144,019
Fund Balance - Ending			63,546

WILMETTE PARK DISTRICT, ILLINOIS

Illinois Municipal Retirement - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 701,000	701,000	693,031
Expenditures			
General Government	701,000	701,000	735,667
Excess (Deficiency) of Revenues Over (Under) Expenditures	—	—	(42,636)
Other Financing Sources			
Transfers In	—	—	29,500
Net Change in Fund Balance	—	—	(13,136)
Fund Balance - Beginning			198,626
Fund Balance - Ending			185,490

WILMETTE PARK DISTRICT, ILLINOIS

Social Security - Special Revenue Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual

For the Fiscal Year Ended December 31, 2025

	Budget		Actual
	Original	Final	
Revenues			
Taxes			
Property Taxes	\$ 1,044,000	1,044,000	1,032,156
Expenditures			
General Government	1,023,094	1,023,094	991,571
Net Change in Fund Balance	20,906	20,906	40,585
Fund Balance - Beginning			268,938
Fund Balance - Ending			309,523

SUPPLEMENTAL SCHEDULES

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements
General Obligation Refunding Tax Park Bonds of 2016B
December 31, 2025

Date of Issue	March 17, 2016
Date of Maturity	December 1, 2026
Authorized Issue	\$1,650,000
Interest Rate	1.78%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	JP Morgan Chase

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 180,000	3,204	183,204

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Refunding Park Bonds of 2016D

December 31, 2025

Date of Issue	September 7, 2016
Date of Maturity	December 1, 2026
Authorized Issue	\$3,565,000
Interest Rate	1.89%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	JP Morgan Chase

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 380,000	7,182	387,182

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

General Obligation Limited Tax Refunding Park Bonds of 2016D

December 31, 2025

Date of Issue	June 4, 2024
Date of Maturity	December 1, 2031
Authorized Issue	\$5,015,000
Interest Rate	5.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Zions Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 405,000	250,750	655,750
2027	845,000	230,500	1,075,500
2028	925,000	188,250	1,113,250
2029	1,010,000	142,000	1,152,000
2030	1,105,000	91,500	1,196,500
2031	725,000	36,250	761,250
	<u>5,015,000</u>	<u>939,250</u>	<u>5,954,250</u>

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

Debt Certificates of 2016C

December 31, 2025

Date of Issue	March 17, 2016
Date of Maturity	December 1, 2026
Authorized Issue	\$660,000
Interest Rate	1.98%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	JP Morgan Chase

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 75,000	1,485	76,485

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

Debt Certificates of 2020

December 31, 2025

Date of Issue	December 3, 2020
Date of Maturity	December 1, 2032
Authorized Issue	\$865,000
Interest Rate	1.45%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	Wintrust Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 80,000	8,338	88,338
2027	80,000	7,178	87,178
2028	80,000	6,018	86,018
2029	80,000	4,858	84,858
2030	85,000	3,698	88,698
2031	85,000	2,464	87,464
2032	85,000	1,232	86,232
	575,000	33,786	608,786

WILMETTE PARK DISTRICT, ILLINOIS

Long-Term Debt Requirements

Debt Certificates of 2022A

December 31, 2025

Date of Issue	March 16, 2022
Date of Maturity	December 1, 2031
Authorized Issue	\$1,935,000
Interest Rate	3.00%
Interest Dates	June 1 and December 1
Principal Maturity Date	December 1
Payable at	UMB Bank

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	\$ 190,000	37,350	227,350
2027	200,000	31,650	231,650
2028	205,000	25,650	230,650
2029	210,000	19,500	229,500
2030	215,000	13,200	228,200
2031	225,000	6,750	231,750
	<u>1,245,000</u>	<u>134,100</u>	<u>1,379,100</u>

STATISTICAL SECTION (Unaudited)

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the District's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the District's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the District's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the District's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the District's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the District's financial report relates to the services the District provides and the activities it performs.

WILMETTE PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

See Following Page

WILMETTE PARK DISTRICT, ILLINOIS

Net Position by Component - Last Ten Fiscal Years* December 31, 2025 (Unaudited)

	2016	2017	2018
Governmental Activities			
Net Investment in Capital Assets	\$ 54,869,811	56,468,967	58,856,648
Restricted	1,519,790	1,536,034	1,913,813
Unrestricted (Deficit)	891,831	1,553,194	2,550,806
Total Governmental Activities Net Position	57,281,432	59,558,195	63,321,267

* Accrual Basis of Accounting

Data Source: District Records

2019	2020	2021	2022	2023	2024	2025
66,414,901	67,414,901	69,770,666	73,368,421	79,474,269	82,181,784	88,963,001
2,162,600	2,568,654	2,757,524	2,662,535	1,522,138	1,117,960	2,312,892
(636,555)	(508,699)	5,334,766	7,634,180	6,346,358	7,472,076	4,183,546
67,940,946	69,474,856	77,862,956	83,665,136	87,342,765	90,771,820	95,459,439

WILMETTE PARK DISTRICT, ILLINOIS**Changes in Net Position - Last Ten Fiscal Years***
December 31, 2025 (Unaudited)

	2016	2017	2018
Expenses			
Governmental Activities			
General Government	\$ 4,234,910	4,502,995	3,529,633
Recreation Programs	16,472,451	16,386,040	16,328,044
Park Improvement and Development	1,832,340	1,821,087	1,060,122
Interest on Long-Term Debt	874,474	461,093	401,828
Total Governmental Activities Expenses	23,414,175	23,171,215	21,319,627
Program Revenues			
Governmental Activities			
Charges for Services - Recreation Programs	16,386,753	16,894,513	17,000,618
Capital Grants/Contributions	60,000	22,377	—
Total Governmental Activities	16,446,753	16,916,890	17,000,618
Program Revenues	16,446,753	16,916,890	17,000,618
Total Primary Government Net (Expenses) Revenues	(6,967,422)	(6,254,325)	(4,319,009)
General Revenues and Other Changes in Net Position			
Governmental Activities			
Taxes			
Property	7,910,499	7,819,837	8,062,746
Personal Property Replacement	153,571	162,174	147,435
Interest	34,041	76,529	165,521
Miscellaneous	454,130	472,548	293,343
Total Governmental Activities	8,552,241	8,531,088	8,669,045
Changes in Net Position			
Governmental Activities	1,584,819	2,276,763	4,350,036

* Accrual Basis of Accounting

Data Source: District Records

2019	2020	2021	2022	2023	2024	2025
3,941,579	3,331,107	2,362,954	4,780,140	3,745,343	5,800,479	5,312,394
16,533,602	12,722,362	12,962,628	14,633,038	16,948,034	17,651,107	18,717,799
1,119,713	1,670,929	1,845,487	2,840,208	3,231,776	2,853,298	3,188,658
365,026	299,558	219,858	224,589	147,984	362,746	265,820
21,959,920	18,023,956	17,390,927	22,477,975	24,073,137	26,667,630	27,484,671
17,640,667	11,155,499	17,372,700	18,139,422	18,487,697	21,465,680	22,826,599
—	—	—	—	44,919	—	600,531
17,640,667	11,155,499	17,372,700	18,139,422	18,532,616	21,465,680	23,427,130
(4,319,253)	(6,868,457)	(18,227)	(4,338,553)	(5,540,521)	(5,201,950)	(4,057,541)
8,352,031	8,360,861	7,641,345	6,753,789	6,891,358	7,378,365	7,683,836
183,297	163,820	287,587	581,879	484,072	284,037	228,611
250,253	49,866	4,859	185,807	675,987	844,954	519,388
153,351	154,124	146,229	1,089,251	1,166,733	123,649	313,325
8,938,932	8,728,671	8,080,020	8,610,726	9,218,150	8,631,005	8,745,160
4,619,679	1,860,214	8,061,793	4,272,173	3,677,629	3,429,055	4,687,619

WILMETTE PARK DISTRICT, ILLINOIS

Fund Balances of Governmental Funds - Last Ten Fiscal Years* December 31, 2025 (Unaudited)

	2016	2017	2018
General Fund			
Nonspendable	\$ 119,443	126,450	136,574
Restricted	217,230	175,244	192,196
Unassigned	346,942	918,974	1,757,129
Total General Fund	683,615	1,220,668	2,085,899
All Other Governmental Funds			
Nonspendable	33,929	17,349	21,925
Restricted	1,351,362	1,396,311	1,746,996
Committed	4,197,474	5,282,205	6,067,142
Total All Other Governmental Funds	5,582,765	6,695,865	7,836,063
Total Governmental Funds	6,266,380	7,916,533	9,921,962

* Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2019	2020	2021	2022	2023	2024	2025
116,838	147,989	83,648	122,822	187,347	257,029	222,562
242,616	292,780	374,720	386,468	145,603	185,620	213,663
2,616,903	1,410,963	1,448,461	1,414,158	1,009,502	994,618	861,275
2,976,357	1,851,732	1,906,829	1,923,448	1,342,452	1,437,267	1,297,500
19,863	21,259	31,102	48,674	84,489	107,141	58,767
1,938,632	2,287,870	2,390,605	2,289,698	1,387,520	1,085,391	1,028,471
2,424,180	3,142,031	6,316,735	10,037,258	7,005,697	6,403,773	5,256,081
4,382,675	5,451,160	8,738,442	12,375,630	8,477,706	7,596,305	6,343,319
7,359,032	7,302,892	10,645,271	14,299,078	9,820,158	9,033,572	7,640,819

WILMETTE PARK DISTRICT, ILLINOIS**Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years***
December 31, 2025 (Unaudited)

	2016	2017	2018
Revenues			
Taxes	\$ 8,064,070	7,982,011	8,210,181
Intergovernmental	—	—	—
Charges for Services	16,386,753	16,894,513	17,000,618
Grants	60,000	22,377	—
Interest	34,041	76,529	165,521
Miscellaneous	454,130	472,548	293,343
Total Revenues	24,998,994	25,447,978	25,669,663
Expenditures			
General Government	3,051,694	2,953,316	2,900,855
Recreation Programs	14,948,264	14,783,453	14,699,055
Park Improvement and Development	1,196,018	1,149,499	923,103
Capital Outlay	2,237,522	1,889,820	4,178,742
Debt Service			
Principal Retirement	2,485,000	2,615,000	2,695,000
Interest and Fiscal Charges	632,201	406,737	349,270
Total Expenditures	24,550,699	23,797,825	25,746,025
Excess (Deficiency) of Revenues Over (Under) Expenditures	448,295	1,650,153	(76,362)
Other Financing Sources (Uses)			
Debt Issuance	6,875,000	—	2,022,000
Premium on Debt Issuance	—	—	4,937
Payment to Escrow Agent	(5,788,015)	—	—
Disposal of Capital Assets	81,727	—	54,854
Transfers In	1,726,199	1,762,444	1,633,072
Transfers Out	(1,726,199)	(1,762,444)	(1,633,072)
	1,168,712	—	2,081,791
Net Change in Fund Balances	1,617,007	1,650,153	2,005,429
Debt Service as a Percentage of Noncapital Expenditures	13.65%	13.48%	14.07%

* Modified Accrual Basis of Accounting

Data Source: Audited Financial Statements

2019	2020	2021	2022	2023	2024	2025
8,535,328	8,360,861	7,641,345	6,753,789	6,891,358	7,378,365	7,683,836
—	163,820	287,587	581,879	528,991	284,037	829,142
17,640,667	11,155,499	17,372,700	18,139,422	18,487,697	21,465,680	22,826,599
—	—	—	—	—	—	—
250,253	49,866	4,859	185,807	675,987	844,954	519,388
153,351	154,124	146,229	1,089,251	1,166,733	123,649	313,325
26,579,599	19,884,170	25,452,720	26,750,148	27,750,766	30,096,685	32,172,290
2,989,075	3,894,115	3,867,745	3,842,033	4,120,949	4,528,066	5,005,948
14,919,988	10,860,886	11,328,715	13,070,140	14,984,532	15,761,918	16,605,093
913,571	1,654,700	1,847,972	3,276,171	3,723,589	3,029,308	3,011,787
7,618,504	1,331,157	2,569,239	4,711,377	7,960,969	11,416,604	7,218,604
2,759,511	2,848,511	2,348,511	1,259,391	1,361,873	1,437,399	1,574,242
304,120	238,573	156,416	82,779	174,566	244,616	486,809
29,504,769	20,827,942	22,118,598	26,241,891	32,326,478	36,417,911	33,902,483
(2,925,170)	(943,772)	3,334,122	508,257	(4,575,712)	(6,321,226)	(1,730,193)
355,533	865,000	—	3,125,000	—	5,015,000	315,167
—	—	—	—	—	489,140	—
—	—	—	—	—	—	—
6,707	22,630	8,257	20,550	96,792	30,500	22,273
1,522,969	—	2,615,690	10,293,250	7,785,767	7,614,706	7,415,863
(1,522,969)	—	(2,615,690)	(10,293,250)	(7,785,767)	(7,614,706)	(7,415,863)
362,240	887,630	8,257	3,145,550	96,792	5,534,640	337,440
(2,562,930)	(56,142)	3,342,379	3,653,807	(4,478,920)	(786,586)	(1,392,753)
13.94%	15.91%	12.89%	6.39%	6.44%	6.80%	7.71%

WILMETTE PARK DISTRICT, ILLINOIS**Assessed Value and Actual Value of Taxable Property - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

Fiscal Year	Tax Levy Year	Real Property New Trier Township	Real Property Northfield Township	Railroad Property New Trier Township	Total Taxable Assessed Value	Estimated Actual Value	Total Direct Tax Rate
2016	2015	\$ 1,531,952,766	\$ 5,982,278	\$ 368,558	\$ 1,538,303,602	\$ 4,614,910,806	0.5177
2017	2016	1,911,942,674	7,491,237	374,725	1,919,808,636	5,759,425,908	0.4176
2018	2017	1,950,770,847	7,758,116	381,987	1,958,910,950	5,876,732,850	0.4185
2019	2018	1,890,389,258	7,738,450	409,256	1,898,536,964	5,695,610,892	0.4450
2020	2019	2,050,887,197	8,135,139	445,318	2,059,467,654	6,178,402,962	0.4146
2021	2020	2,055,509,131	8,092,164	463,590	2,064,064,885	6,192,194,655	0.3798
2022	2021	1,903,070,721	7,185,009	463,590	1,910,719,320	5,732,157,960	0.3530
2023	2022	2,357,991,476	9,016,817	550,417	2,367,558,710	7,102,676,130	0.2984
2024	2023	2,399,845,837	9,284,183	593,797	2,409,723,817	7,229,171,451	0.3049
2025	2024	2,403,757,460	8,967,947	563,970	2,413,289,377	7,239,868,131	0.3285

Data Source: Office of the County Clerk

WILMETTE PARK DISTRICT, ILLINOIS

**Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

See Following Page

WILMETTE PARK DISTRICT, ILLINOIS

Direct and Overlapping Property Tax Rates - Last Ten Fiscal Years December 31, 2025 (Unaudited)

	2016	2017	2018
District Direct Rates			
General	0.1305	0.1104	0.1102
IMRF	0.0580	0.0425	0.0430
Police	0.0046	0.0040	0.0044
Social Security	0.0431	0.0398	0.0406
Audit	0.0017	0.0013	0.0013
Liability Insurance	0.0315	0.0213	0.0224
Recreation	0.0199	0.0159	0.0159
Special Recreation	0.0400	0.0324	0.0334
Bonds and Interest	0.1884	0.1500	0.1473
Total Direct Rates	0.5177	0.4176	0.4185
Overlapping Rates			
Village	1.0780	0.9070	0.9240
Public Library	0.3950	0.3160	0.3020
High School District #203	2.3800	1.9740	1.9930
Grade School District #39	3.5020	2.8400	2.8800
Cook County	0.6550	0.5330	0.4960
Metro Water Recl. Dist.	0.4260	0.4060	0.4020
Community College #535	0.2710	0.2310	0.2320
Other	0.0780	0.1290	0.1600
Total Direct and Overlapping Rates	9.3027	7.7536	7.8075

Data Source: Office of the County Clerk

Note: Rates are per \$1,000 of Assessed Value

2019	2020	2021	2022	2023	2024	2025
0.1214	0.1148	0.1393	0.2027	0.1809	0.1310	0.1363
0.0435	0.0416	0.0326	0.0374	0.0129	0.0284	0.0296
0.0046	0.0044	0.0030	0.0021	—	—	—
0.0419	0.0391	0.0314	0.0400	0.0172	0.0415	0.0441
0.0014	0.0013	0.0013	0.0013	0.0009	0.0011	0.0013
0.0231	0.0217	0.0216	0.0196	0.0065	0.0250	0.0283
0.0167	0.0155	0.0161	0.0179	0.0155	0.0163	0.0127
0.0384	0.0344	0.0237	0.0224	0.0182	0.0159	0.0272
0.1540	0.1418	0.1108	0.0096	0.0463	0.0457	0.0489
0.4450	0.4146	0.3798	0.3530	0.2984	0.3049	0.3285
0.9790	0.9480	0.9830	1.0880	0.8730	0.8830	0.9019
0.2950	0.2720	0.2710	0.2960	0.2520	0.2620	0.2720
2.1110	2.0280	2.0850	2.3220	1.9230	2.0020	2.0976
3.0810	2.9390	3.0230	3.3580	2.8260	2.9380	3.0539
0.4890	0.2750	0.2720	0.2430	0.2480	0.4930	0.4591
0.3960	0.3890	0.3780	0.3820	0.3740	0.3450	0.3404
0.2460	0.2210	0.2270	0.2520	0.2210	0.2270	0.2365
0.1310	0.3360	0.3090	0.3580	0.3300	0.0680	0.0686
8.1730	7.8226	7.9278	8.6520	7.3454	7.5229	7.7585

WILMETTE PARK DISTRICT, ILLINOIS

Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago December 31, 2025 (Unaudited)

Taxpayer	2025			2016		
	Equalized Assessed Value	Rank	Percent of District EAV	Equalized Assessed Value	Rank	Percent of District EAV
Edens Plaza LLC (formerly Joseph Freed & Assoc)	\$ 43,826,585	1	1.81%	\$ 26,727,248	1	1.72%
3503 RP Wilmette Plaza (formerly Plaza del Lago, Inc.)	24,132,465	2	1.00%	7,283,121	3	0.47%
1630 Sheridan Corp.	16,042,630	3	0.66%	8,165,215	2	0.53%
Green Bay Wilmette LLC (Optima Verdana)	13,342,950	4	0.55%			
Mather Place	7,285,203	5	0.30%			
L.J. Thalman & Co.	7,111,320	6	0.29%	4,529,771	6	0.29%
Residence Inn Marriott	7,057,547	7	0.29%	6,082,547	4	0.31%
GER Wilmette (formery Koenig & Stray)	5,824,159	8	0.24%	3,234,865	10	0.20%
Albertson's	5,725,207	9	0.24%	4,866,746	5	0.29%
CH Retail Fund II (West Lake Plaza)	5,427,139	10	0.22%	4,457,804	7	0.23%
Wilmette Commons				3,604,202	8	0.23%
JP Morgan Chase (formerly Beth Corp)				3,562,514	9	0.23%
	<u>135,775,205</u>		<u>5.60%</u>	<u>72,514,033</u>		<u>4.50%</u>

Data Source: Village of Wilmette

WILMETTE PARK DISTRICT, ILLINOIS**Property Tax Levies and Collections - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

Fiscal Year	Tax Levy Year	Tax Levy Ordinance Amount	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy	
				Amount	Percentage of Levy
2016	2015	\$ 7,884,204	\$ 7,964,674	\$ 7,908,120	99.29%
2017	2016	8,119,209	8,019,468	7,820,586	97.52%
2018	2017	8,174,636	8,198,015	8,062,746	98.35%
2019	2018	8,238,996	8,448,099	8,352,031	98.86%
2020	2019	8,448,466	8,539,058	8,360,560	97.91%
2021	2020	7,773,418	7,838,194	7,641,345	97.49%
2022	2021	6,942,362	6,744,203	6,744,203	100.00%
2023	2022	7,246,167	7,067,806	6,891,358	97.50%
2024	2023	7,788,869	7,341,011	7,341,011	100.00%
2025	2024	8,152,365	7,927,511	7,683,837	96.93%

Data Source: Office of the County Clerk

WILMETTE PARK DISTRICT, ILLINOIS**Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

Fiscal Year	Governmental Activities			Total Primary Government	Percentage of Personal Income (1)	Per Capita (1)
	General Obligation Bonds	Debt Certificates	Leases Payable			
2016	\$ 14,135,623	\$ 890,000	\$ —	\$ 15,025,623	0.81%	548
2017	11,636,498	715,000	—	12,351,498	0.62%	454
2018	11,079,373	540,000	—	11,619,373	0.58%	424
2019	8,439,248	480,000	237,022	9,156,270	0.49%	338
2020	5,715,123	1,280,000	118,511	7,113,634	0.38%	263
2021	3,521,000	1,185,000	—	4,706,000	0.17%	167
2022	3,886,980	2,870,000	516,827	7,273,807	0.27%	258
2023	2,867,044	2,555,000	465,954	5,887,998	0.20%	209
2024	7,287,248	2,230,000	413,555	9,930,803	0.31%	353
2025	6,058,435	1,895,000	624,480	8,577,915	0.27%	305

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

Data Source: Audited Financial Statements

WILMETTE PARK DISTRICT, ILLINOIS**Ratios of General Bonded Debt Outstanding - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

Fiscal Year	General Obligation Bonds	Less: Amounts Available for Debt Service	Total Net General Obligation Bonds	Percentage of Total Taxable Assessed Value of Property (1)	Per Capita (2)
2016	\$ 14,135,623	\$ 368,653	\$ 13,766,970	0.89%	502
2017	11,636,498	365,441	11,271,057	0.59%	414
2018	11,079,373	383,304	10,696,069	0.55%	390
2019	8,439,248	408,919	8,030,329	0.42%	296
2020	5,715,123	248,477	5,466,646	0.27%	202
2021	3,521,000	211,870	3,309,130	0.16%	117
2022	3,886,980	427,404	3,459,576	0.18%	123
2023	2,867,044	416,124	2,450,920	0.10%	87
2024	7,287,248	152,038	7,135,210	0.30%	253
2025	6,058,435	265,011	5,793,424	0.24%	206

Note: Details regarding the District's outstanding debt can be found in the notes to the financial statements.

(1) See the Schedule of Assessed Value and Actual Value of Taxable Property for property value data.

(2) See the Schedule of Demographic and Economic Statistics for population data.

Data Source: Audited Financial Statements

WILMETTE PARK DISTRICT, ILLINOIS**Schedule of Direct and Overlapping Governmental Activities Debt
December 31, 2025 (Unaudited)**

Governmental Unit	Gross Debt	Percentage of Debt Applicable to District (1)	District Resident's Share of Debt
District	\$ 8,577,915	100.00%	\$ 8,577,915
Overlapping Debt			
Village of Wilmette	96,050,000	99.80%	95,857,900
Cook County, Including Forest Preserve	1,999,601,750	1.16%	23,195,380
Metropolitan Water Reclamation District	1,763,710,000	1.16%	20,459,036
Oakton Community College #535	51,230,000	7.98%	4,088,154
High School District #203	95,745,000	35.41%	33,903,305
School District #39	13,755,000	95.24%	13,100,262
School District #38	3,175,000	2.82%	89,535
School District #37	6,130,000	37.91%	2,323,883
Total Overlapping Debt	4,029,396,750		193,017,455
Total Direct and Overlapping Debt	4,037,974,665		201,595,370

Data Source: Cook County Tax Extension Department

(1) Determined by ratio of assessed valuation of property subject to taxation in the District to valuation of property subject to taxation in overlapping unit.

WILMETTE PARK DISTRICT, ILLINOIS

Legal Debt Margin - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

See Following Page

WILMETTE PARK DISTRICT, ILLINOIS**Legal Debt Margin - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

	2016	2017	2018	2019
Assessed Value	\$ 1,538,303,602	1,919,808,636	1,958,910,950	1,898,536,964
Legal Debt Limit 5.00% of Assessed Value	76,915,180	95,990,432	97,945,548	94,926,848
Total Net Debt Applicable to Limit	14,730,000	12,115,000	11,442,000	8,801,000
Legal Debt Margin	62,185,180	83,875,432	86,503,548	86,125,848
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	19.15%	12.62%	11.68%	9.27%
Non-Referendum Legal Debt Limit .575% of Assessed Value	8,845,246	11,038,900	11,263,738	10,916,588
Amount of Debt Applicable to Limit	4,240,000	3,550,000	4,857,000	4,156,000
Legal Debt Margin	4,605,246	7,488,900	6,406,738	6,760,588
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	47.94%	32.16%	43.12%	38.07%

Data Source: Audited Financial Statements

2020	2021	2022	2023	2024	2025
2,059,467,654	2,064,064,885	1,910,719,320	2,367,558,710	2,409,723,817	2,413,289,377
102,973,383	103,203,244	95,535,966	118,377,936	120,486,191	120,664,469
7,054,511	5,272,218	7,137,827	5,775,954	9,353,555	8,094,480
95,918,872	97,931,026	88,398,139	112,601,982	111,132,636	112,569,989
6.85%	5.11%	7.47%	4.88%	7.76%	6.71%
11,841,939	11,868,373	10,986,636	13,613,463	13,855,912	13,876,414
3,426,000	2,666,000	3,061,000	2,230,000	6,355,000	5,395,000
8,415,939	9,202,373	7,925,636	11,383,463	7,500,912	8,481,414
28.93%	22.46%	27.86%	16.38%	45.86%	38.88%

WILMETTE PARK DISTRICT, ILLINOIS

Demographic and Economic Statistics - Last Ten Fiscal Years December 31, 2025 (Unaudited)

Fiscal Year	Population	Personal Income (in Thousands)	Per Capita Personal Income	Median Age	School Enrollment	Unemployment Rate
2016	27,420	\$ 1,847,061	67,362	44	9,197	3.80%
2017	27,220	1,986,031	72,962	44	8,944	3.10%
2018	27,420	2,009,707	73,293	44	8,538	2.50%
2019	27,087	1,878,800	69,362	44	8,401	2.60%
2020	27,087	1,878,800	69,362	45	8,403	4.30%
2021	28,170	2,719,100	96,525	45	8,401	2.40%
2022	28,170	2,742,500	97,355	46	7,359	3.20%
2023	28,170	2,903,651	103,076	46	7,359	3.20%
2024	28,170	3,199,154	113,566	46	7,359	3.70%
2025	28,170	3,176,844	112,774	46	7,359	3.20%

Data Source: Village of Wilmette

WILMETTE PARK DISTRICT, ILLINOIS**Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2025 (Unaudited)**

Employer	2025			2016		
	Employees	Rank	Percentage of Total District Employment	Employees	Rank	Percentage of Total District Employment
Wilmette School District #39	571	1	7.95%	540	1	7.14%
Loyola Academy	284	2	3.96%	275	2	3.64%
Jewel (2 locations)	250	3	3.48%	222	3	2.94%
Village of Wilmette (FTE)	222	4	3.09%	197	6	2.61%
Wilmette Park District (FTE)	222	5	3.09%	212	5	3.09%
Chalet Nursery	210	6	2.93%	100	7	1.32%
St. Francis Xavier School	112	7	1.56%			
Baker Demonstration School	101	8	1.41%	80	9	1.06%
Westmoreland Country Club	85	9	1.18%	70	10	0.93%
Fresh Market	61	10	0.85%			
Carson, Pirie, Scott & Co.				220	4	2.91%
ManorCare Health Services/Citadel				90	8	1.19%
	<u>2,118</u>		<u>29.50%</u>	<u>2,006</u>		<u>26.83%</u>

Data Source: Village of Wilmette

WILMETTE PARK DISTRICT, ILLINOIS**Government Employees by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

Function/Program	2016	2017	2018
General Government	9	12	15
Recreation Programs	47	45	39
Park Improvement and Development	14	13	13
Total Full-Time Employees	70	70	67
Part Time Employees	263	253	267
Seasonal Employees	916	895	875
Employment W-2's	1,232	1,171	1,215
Paychecks	12,215	12,284	12,404
Full-Time Equivalents (Total Hours/2,080)	212	223	216

Data Source: District Records

2019	2020	2021	2022	2023	2024	2025
15	12	12	14	14	16	16
38	30	34	37	41	39	39
13	19	17	21	21	24	25
66	61	63	72	76	79	80
286	213	234	359	360	280	369
799	335	578	597	647	706	705
1,298	855	890	1,028	1,083	1,065	1,074
12,814	6,241	8,592	10,407	11,710	11,966	12,260
216	149	164	193	208	215	222

WILMETTE PARK DISTRICT, ILLINOIS

Operating Indicators by Function/Program - Last Ten Fiscal Years December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018
Parks and Recreation			
Lesson Programs Participation	53,513	47,259	45,995
Centennial Pool Memberships	10,520	11,437	11,143
Center Fitness Club Memberships	1,957	1,967	1,709
Centennial Tennis Memberships	648	631	614
Centennial Ice Rink Memberships	495	1,063	901
Platform Tennis Memberships	258	313	323
Gillson Beach Attendance	62,409	66,364	63,847
Gillson Beach Parking Decals	5,206	4,608	4,878
Gillson Beach Daily Parking Admissions	4,210	3,514	4,345
Gillson Beach Picnic Permits	904	305	481
Gillson Beach Sailing Seasonal Rentals	601	632	707
Gillson Beach Sailing Winter Storage	235	239	258
Dog Beach Passes	436	525	561
Centennial Pool Attendance	101,070	90,852	91,709
Pool and Beach Pass Combo	7,332	7,723	9,197
Wilmette Golf Club Annual Memberships	465	427	405
Wilmette Golf Club Rounds Played	30,968	29,200	28,461

Data Source: Various District Departments

*Covid-19 affected the FY2020 operating indicators as noted above.

2019	2020*	2021	2022	2023	2024	2025
37,684	14,308	35,660	35,566	37,206	38,940	44,501
11,130	—	9,618	2,548	2,505	2,391	2,079
1,650	246	1,272	2,208	2,510	2,781	2,962
639	334	472	434	449	460	520
1,190	23	220	248	375	325	337
328	316	517	560	642	613	694
60,179	59,774	63,645	65,922	80,512	116,384	104,805
5,121	4,395	7,153	6,882	6,152	6,197	6,099
3,129	—	2,372	3,196	3,948	4,799	6,145
176	—	725	905	869	586	627
735	—	725	730	726	765	786
245	235	239	255	236	254	282
624	417	747	730	749	699	649
90,443	9,101	53,243	66,241	65,601	67,144	59,992
7,263	—	—	7,299	6,897	6,854	5,913
412	372	491	491	622	684	628
28,674	41,630	40,179	43,569	47,253	50,844	46,446

WILMETTE PARK DISTRICT, ILLINOIS**Capital Asset Statistics by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)**

Function/Program	2016	2017	2018
General Government			
Administrative Vehicles	2	2	3
Culture and Recreation			
Parks			
Total Acreage	324	324	324
Number of Parks	19	19	19
Facilities (Number)			
Playgrounds	15	15	15
Outdoor Swimming Facilities	1	1	1
Golf Driving Range	1	1	1
Golf Course - 18 Holes	1	1	1
Nature Center	1	1	1
Recreation Centers	2	2	2
Senior Center	1	1	1
Football Fields	2	2	2
Lacrosse Fields	1	1	1
Ball Diamonds	8	8	8
Soccer Fields	14	14	14
Swimming Beaches	2	2	2
Sailing Beach	1	1	1
Dog Beach	1	1	1
Indoor Ice Rink	1	1	1
Indoor Tennis Courts	8	8	8
Outdoor Tennis Courts	20	20	20
Picnic Areas	18	18	18
Indoor Basketball Courts	1	1	1
Outdoor Basketball Courts	1	1	1
Concession Stands	4	4	4
Community Garden Plots	140	140	140
Platform Tennis Courts	4	4	6
Pickleball Courts	—	—	—
Park Improvement and Development			
Maintenance Trucks	17	17	17

Data Source: District Records

2019	2020	2021	2022	2023	2024	2025
3	3	3	3	3	3	3
324	324	324	324	324	329	329
19	19	19	19	19	20	20
15	15	15	15	15	15	15
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
2	2	2	2	2	2	2
1	1	1	1	1	1	1
2	2	2	2	2	2	2
1	1	1	1	1	1	1
8	8	8	8	8	8	12
14	14	14	14	14	14	17
2	2	2	2	3	3	3
1	1	1	1	1	1	1
1	1	1	1	1	1	1
1	1	1	1	1	1	1
8	8	8	8	8	8	8
20	20	20	20	18	18	17
18	18	18	18	18	18	19
1	1	1	1	1	1	1
1	1	1	1	1	1	1
4	4	4	4	4	4	4
140	140	140	140	140	140	140
6	6	6	6	8	8	8
—	—	—	—	6	6	14
17	17	17	18	21	21	21



STAFF MEMO

MEMORANDUM

Date: June 16, 2026
To: Park District Board
From: Anna Murray, Parks Planner
Re: Morton Arboretum Grant – Tree Preservation Policy & Ordinance

Background

In late 2024 the Parks and Planning Department was awarded the 2024 - 2026 Urban and Community Forestry Grant – Tree Inventories and Invasive Species Removal through the Morton Arboretum. The grant award was \$20,000 with a \$30,932 match from the Park District. With this grant, the Parks Department has planted ninety-three trees, removed seven invasive Calgary Pear trees, developed a Tree Preservation Policy and Ordinance and we are in the final stages of finishing an Urban Forest Management Plan based on our existing tree inventory.

Both the Tree Preservation Policy and Ordinance and Urban Forest Management Plan provide procedures for the Park Districts management of trees. These plans guide how staff will manage our trees alongside the upcoming Urban Forest Management Plan, which is a much more thorough document laying out procedures for staff.

The Wilmette Park District recognizes trees as a vital community infrastructure. Trees on District property contribute to:

- Environmental Quality, by providing shade, reducing heat absorption, filtering air, and improving stormwater infiltration.
- Biodiversity, by supporting pollinators, birds, and other wildlife through native habitat enhancement.
- Public Health and Safety, through improved air quality, reduced urban temperatures, and the removal of trees that pose hazards.
- Aesthetics and Recreation, by enhancing the visual character and experience of District parks and open spaces.

Therefore, trees are treated with the utmost respect and consideration. The final requirement for this grant is the approval of The Tree Preservation Policy by the board.

Recommendation

The main points of this policy have been provided to the District by the Morton Arboretum and the final requirement for this grant is approval of the policy from the board. Staff recommends approval of Ordinance 2026-O-5 Approving the Tree Preservation Policy.

**WILMETTE PARK DISTRICT
ORDINANCE NO. 2026-O-5**

AN ORDINANCE ADOPTING A TREE PRESERVATION POLICY

WHEREAS, Wilmette Park District (“Park District”) is an Illinois park district and unit of local government organized under, and operating pursuant to and in accordance with, the Park District Code (70 ILCS 1205/1-1 *et seq*); and

WHEREAS, Section 8-1(d) of the Park District Code authorizes the Park District “...to establish by ordinance all needful rules and regulations for the government and protection of parks, boulevards and driveways and other property under its jurisdiction, and to effect the objects for which such districts are formed.” (70 ILCS 1205/8-1(d)); and

WHEREAS, the Park District desires to adopt a “Tree Preservation Policy” in the form attached hereto as Exhibit A, and to amend its existing policies to the extent necessary to incorporate said policy.

NOW, THEREFORE be it and it is hereby ordained by the Board of Park Commissioners of the Wilmette Park District, Cook County, Illinois, as follows:

Section 1: The Park Board hereby finds that the recitals contained in the preamble to this Ordinance are true and correct and hereby incorporates said preambles in this Ordinance as if fully set forth herein.

Section 2: The Park Board hereby approves the Tree Preservation Policy attached hereto as Exhibit A.

Section 3: This Ordinance shall be in full force and effect from and after its passage, as provided by law.

Section 4: All prior ordinances, resolutions, motions, and orders in conflict herewith are hereby repealed to the extent of such conflict.

Passed this 22nd day of June, 2026, upon roll call vote as follows:

Ayes: _____

Nays: _____

Absent: _____

Abstain: _____

President, Board of Park Commissioners
Wilmette Park District

Attest:

Secretary, Board of Park Commissioners
Wilmette Park District

State of Illinois)
)
County of Cook) ss.

SECRETARY'S CERTIFICATE

I, the undersigned, do hereby certify that I am Secretary of the Board of Park Commissioners of the Wilmette Park District, Cook County, Illinois, and as such official, I am keeper of the records, ordinances, files and seal of said Park District.

I further certify that the foregoing is a full, true and complete copy of Ordinance No. **2026-O-5**, titled,

AN ORDINANCE ADOPTING A TREE PRESERVATION POLICY

adopted at a duly called Regular Meeting of the Board of Park Commissioners of the Wilmette Park District, held in Wilmette, Illinois, in said District on the **22nd day of June, 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 Wilmette Park District, Illinois, this **22nd day of June, 2026**.

Secretary, Board of Park Commissioners
Wilmette Park District

EXHIBIT A

Tree Preservation Policy

Wilmette Park District Tree Preservation Policy

I. Purpose and Statement of Value

- a. This Policy shall be known and cited as the “Wilmette Park District Tree Preservation Policy.” The Wilmette Park District recognizes trees as a vital community infrastructure.
- b. The purpose of this Policy is to preserve, protect and enhance the urban forest canopy on Park District property through responsible tree planting, care, removal and replacement.

II. Scope and Applicability

- a. This Policy shall apply to all trees located on land owned, by the Wilmette Park District, including but not limited to parks, recreational fields, facility grounds and District right-of-way areas.
- b. This Policy does not apply to trees located on private property or those regulated under separate jurisdictions by the Village of Wilmette or other governmental entities.

III. Definitions

- a. **For the purposes of this Policy, the following definitions shall apply:**
 1. **Tree:** Any woody perennial plant, typically having a single trunk and a well-defined crown.
 2. **Protected Tree:** Any living tree located on Park District property with a DBH of six inches (6”) or more, unless exempted by this Policy.
 3. **Heritage Tree:** Any native tree species with a DBH equal to or greater than twenty inches (20”), or any native oak (*Quercus* spp.) or hickory (*Carya* spp.) with a DBH of ten inches (10”) or more.
 4. **DBH (Diameter at Breast Height):** The diameter of a tree trunk measured at four and one-half feet (4.5’) above ground level.
 5. **Critical Root Zone (CRZ):** An area surrounding a tree equal to one and one-half feet (1.5’) of radius for each inch of DBH.

IV. Tree Planting and Maintenance Standards

- a. Tree care activities within the Wilmette Park District will be conducted in accordance with all applicable Best Management Practices. The Wilmette Park District retains sole discretion regarding the planting, maintenance and removal of trees on its property. The District is responsible for ensuring that its contractors and vendors adhere to its internal standards. Contractors must provide proof of insurance, including general liability coverage, workers’ compensation coverage and a certificate of insurance. Tree removals must be

approved by the Superintendent of Parks and Planning, or their designee, and will only be authorized when no other mitigation options are available or feasible.

No trees outside those listed in The Morton Arboretum's Northern Illinois Tree Species List will be planted on land within the Park District.

(https://mortonarb.org/app/uploads/2021/05/Northern_Illinois_Tree_Species_List.pdf)

V. Tree Planting

a. All trees planted on District property shall comply with the following:

- i. Minimum caliper at planting shall be two inches (2") for canopy trees and one and one-half inches (1.5") for understory species.
- ii. Tree placement must prioritize mitigation of heat island effects and maximize shade over paved areas.
- iii. Mulching, staking and watering protocols must follow ANSI A300 Standards.
- iv. Species diversity shall be promoted to minimize risk from pests and disease.
- v. Trees of the appropriate height will be planted under utility lines.
- vi. Selection for tree replacements shall exclude any tree species identified by the USDA National Invasive Species Information Center as invasive.

VI. Tree Maintenance

a. All trees planted on District property shall adhere to the following maintenance standards:

- i. Follow standard tree planting, removal, replacement and maintenance procedures as established in the American National Standards (ANSI) publications A300 for planting and maintenance and Z60.1 for tree selections from nurseries.
- ii. Maintenance practices shall include routine inspection, structural pruning, removal of dead or hazardous limbs and disease management.
- iii. The Park District shall establish a rotating pruning cycle of no more than five (5) years for all high-use public areas.
- iv. Replace trees from our inventory of park trees that are lost to attrition, construction or accident. Should a tree be damaged by a contractor or resident, they must be charged with the replacement of said tree.

- v. Protect trees during construction by establishing a temporary barrier using brightly colored construction fencing at the tree's drip line to keep construction activity and equipment away from the root zone.
- vi. Use technical specifications when hiring contractors that ensure work will be done in compliance with ANSI A300, Z60.1 and Z133.
- vii. In times of extreme weather-related emergencies, the Park District may perform tree maintenance and care operations outside of the District's standards.

VII. Permitting, Penalties and Enforcement

a. Tree Removal Permits

- i. No protected or heritage tree shall be removed without written expressed permission by the Superintendent of Parks and Planning, or their designee.
- ii. No person shall upon, or in connection with, any property of the District:
 - 1. Cut, remove, uproot or wantonly destroy any tree, sapling, seedling, bush, shrub, flower or plant, whether alive or dead; or chip, blaze, box, girdle, trim or otherwise deface or injure any tree, shrub, or bush; break or remove any branch or foliage thereof; or pick or gather any seed of any tree or other plant without the written permission of the Superintendent of Parks and Planning or their designee;
 - 2. Remove or cause to be removed any sod, earth, humus, downed timber, wood, chips, peat, rock, sand or gravel; or remove or cause to be removed any other natural material of the forest floor or earth without the written permission of the Superintendent of Parks and Planning or their designee;
- iii. All fines, penalties and civil remedies within the General Use Regulations are set forth by this Policy by the Wilmette Park District Board of Commissioners. Should one see the need to appeal a penalty or fine, they could do so through the Executive Director of Wilmette Park District or the Board of Commissioners within 30 days of their notice of offense.

VIII. Authority

- a. The Superintendent of Parks and Planning of the Wilmette Park District shall be responsible for the enforcement of this Policy including the development and implementation of any management plans under the Tree Preservation Policy, except as responsibility for enforcement is otherwise explicitly stated in this Policy. If the Superintendent of Parks and Planning is not a certified arborist, they will consult with an arborist on the matter of tree management and care.

IX. Exceptions

a. This Policy shall not apply to:

- i. Emergency tree removals undertaken to eliminate an immediate risk to public safety, as confirmed by the Superintendent of Parks and Planning or their designee.
- ii. Park District-approved natural areas or habitat restorations involving removal of invasive trees as part of an ecological management plan.
- iii. Should any part or provision of this Policy be declared by a court of competent jurisdiction to be invalid, the same shall not affect the validity of the Policy as a whole or any part thereof other than the part held to be invalid.



Memorandum

Date: June 22, 2026
To: Board of Park Commissioners
From: Chris Lindgren, Executive Director
Re: Comprehensive Recreation Facilities Feasibility Study – Professional Services Contract Award

Background:

In early 2026, the Wilmette Park District initiated a Request for Proposals (RFP) process for a Comprehensive Recreation Facilities Feasibility Study. The purpose of the study is to evaluate the District's existing recreation facilities, identify current and future community needs, assess facility conditions and operational considerations, and develop long-term recommendations regarding potential capital investments and facility improvements.

Recognizing the significance of this project and its potential impact on the District's future recreation system, staff implemented a comprehensive consultant selection process that included proposal review, staff interviews, and Board interviews.

Consultant Selection Process:

The District received proposals from nine highly qualified consulting teams. A review committee consisting of eight District staff members independently evaluated each proposal using a standardized scoring rubric aligned with the goals and objectives identified in the RFP.

Following proposal review and staff discussion, four firms advanced to the interview phase. Finalist interviews were conducted using a structured interview format designed to evaluate each firm's:

- Community engagement philosophy and strategy
- Experience navigating complex stakeholder environments
- Financial and operational planning expertise
- Project management approach
- Understanding of Wilmette's community dynamics
- Ability to communicate effectively with staff, stakeholders, and elected officials

Based on the proposal evaluations and interview results, staff identified Wight & Company and Dewberry as the two strongest candidates and recommended both firms advance to Board interviews.

The Board interviewed both firms during the June 8, 2026 Regular Board Meeting.



STAFF MEMO

Summary:

Following completion of the Board interviews and additional discussion among staff, Wight & Company emerged as the recommended consultant for the Comprehensive Recreation Facilities Feasibility Study. While both finalist firms demonstrated strong qualifications and relevant experience, Wight distinguished itself through several key strengths:

- A highly collaborative and engaging project team with strong chemistry and communication skills.
- A thoughtful and authentic approach to community engagement focused on building trust and encouraging broad participation.
- Demonstrated understanding of the unique characteristics, expectations, and decision-making dynamics present within the Wilmette community.
- Strong experience leading complex recreation, facility planning, and community-based planning projects.
- A project approach that effectively balances community aspirations with financial and operational realities.
- A team composition that provides continuity from project initiation through final recommendations.

Throughout the selection process, Wight consistently demonstrated a clear understanding of the District's objectives and presented a process that staff believes will position the Board and community to make informed, data-driven decisions regarding future recreation facility investments.

Financial Impact:

The proposed agreement with Wight & Company is for an amount not to exceed \$ 210,400. Funding for this project is included within the District's FY2026 budget. The current budget has \$250,000 allocated for this work.

Recommendation:

Staff recommend the Board authorize the Executive Director to enter into an agreement with Wight & Company for the Comprehensive Recreation Facilities Feasibility Study Professional Services in the amount of \$210,400.

Wilmette Park District

Comprehensive Recreation Facilities Feasibility Study

April 21, 2026



Contents

1. Letter of Interest & Executive Summary
2. Company Background & Experience
3. Scope of Work & Project Approach
4. Proposed Timeline & Milestones
5. Project Management & Communication Plan
6. Cost Proposal & Pricing Structure
7. References & Case Studies
8. Technical Expertise/Infrastructure
9. Other Information

A photograph of a modern, two-story building with large glass windows and a person on a bicycle in the foreground. The building has a mix of wood siding and white panels. The person is wearing a blue shirt, black shorts, and a red helmet, and is standing next to a red bicycle. The background shows a clear sky and some landscaping.

1. Letter of Interest & Executive Summary

April 21, 2026



Wilmette Park District
Attn: Chris Lindgren, Executive Director
1200 Wilmette Avenue
Wilmette, IL 60091

2500 North Frontage Road
Darien, IL 60561
630.969.7000
wightco.com

RE: Proposal for Comprehensive Recreation Facilities Feasibility Study

Dear Mr. Lindgren,

Wight & Company (Wight) is pleased to submit this proposal to the Wilmette Park District (WPD) for the Comprehensive Recreation Facilities Feasibility Study. We appreciate the opportunity to support WPD in evaluating the Community Recreation Center, Centennial Recreation Complex, and the future potential of the Big Tree Lane site.

As a firm that has made our living over the last 87 years by working with public agencies like yours, we recognize the pressure of community expectations. Rest assured, this is what we do. Our dedicated in-house team of Parks & Recreation professionals is tremendously excited to work with you and the WPD staff to provide the community with not only more programmable indoor space opportunities, but also with confidence in the process. We are here to support you with a transparent, inclusive, and creative approach that ensures these projects will be an asset reflective of Wilmette and its residents.

Based on the RFP, we understand that this study is critical in guiding long-term capital investment, aligning facilities with evolving community needs, and ensuring the sustainability of recreational services for Wilmette residents. Our team recognizes the importance of delivering a data-driven, transparent, and community-informed process that results in clear, actionable recommendations. Wight's in-house team of architects, engineers, and cost estimators has successfully completed numerous parks and recreation projects focused on creating spaces in which communities play, learn, compete, and connect. Along with our team, Recreation Results will provide expertise for the recreation programs, market analysis and financial analysis.

Our approach to this study is centered on four key principles:

- **Comprehensive Assessment** – We will conduct a thorough evaluation of existing facilities, including infrastructure, deferred maintenance, ADA compliance, and life safety systems, paired with detailed capital planning.
- **Data-Driven Decision Making** – Through program analysis, utilization metrics, and financial modeling, we will identify opportunities to optimize performance and align services with community demand.
- **Community-Centered Engagement** – We will implement an inclusive engagement strategy to ensure resident voices, stakeholder input, and user experiences directly inform recommendations.
- **Forward-Thinking Visioning** – For the Big Tree Lane site and existing facilities, we will develop realistic, innovative concepts supported by cost estimates, phasing strategies, and financial sustainability analysis.

We are committed to delivering a clear roadmap that empowers the District's Board and leadership to make confident, informed decisions about future investments and facility development. Our deliverables will be visually engaging, easy to understand, and focused on key decision points, ensuring alignment with both strategic goals and community priorities.

We thank you for the opportunity to begin our partnership with the Wilmette Park District, and to assist you with this comprehensive recreation facilities feasibility study. Our project team looks forward to discussing our approach and thoughts on how we can help you maximize your community's investment and provide you with confidence in the value we will bring to this exciting project. If you have any questions on the submittal or require any additional information, please do not hesitate to contact me at 630.739.6644.

Sincerely,

WIGHT & COMPANY

A handwritten signature in black ink, appearing to read "R. Ijams".

Robert S. Ijams, PLA
Principal-in-Charge | Director of Parks & Recreation
rijams@wightco.com
D 630.739.6644

2.

Company Background & Experience



ORGANIZATIONAL STRUCTURE

Wight & Company is a corporation owned 100% by Chairman, Mark Wight

FIRM LOCATIONS

Wight & Company
Headquarters
2500 North Frontage Road
Darien, IL 60561
630.969.7000

211 North Clinton Street
Suite 300N
Chicago, IL 60661

Beyond Your Base
8181 Arista Place, Suite 100
Broomfield, CO 80021

wightco.com

POINT OF CONTACT

Robert Ijams, PLA
Director of Parks and Recreation
m 630.536.6457
rijams@wightco.com

Wight & Company

**EXCEPTIONALLY DESIGNED AND BUILT SPACES
ENHANCE PEOPLE'S LIVES, WHETHER THOSE
SPACES ARE WHERE THEY LIVE, LEARN, WORK,
OR PLAY.**

Wight & Company (Wight) is one of the country's top-ranked firms offering architecture, interior design, engineering, and construction services to public and private sector clients. With diverse market strengths, our expertise spans municipal, county, federal, education, corporate, and commercial sectors.

Across our multi-discipline firm and integrated approach, we bring together experts in order to leverage the industry's best resources and knowledge for our clients.

Our responsibility to our communities is to do more than reflect where they are today—it's to illuminate the potential of who they can be in the future. In collaboration with our clients and partners, we create meaningful impact with human centered design that is sensitive to the needs of those it serves and sustainable for the environment surrounding it.

Parks & Recreation Experience

We come to work each day to **experience the joy** of helping our clients **create a meaningful impact.**

Our dedicated Parks & Recreation professionals specialize in creating exceptional outdoor environments and indoor facilities that respond to the diverse and growing needs of recreation providers. This in-house team of planners, architects, engineers, and construction managers work side-by-side with each other and collaboratively with our clients to bring recreation projects to life.

Whether we provide turn-key Design Led | Design Build services, construction management, or serve as a project team partner, Wight brings a collaborative approach to our work. This approach translates into creative design solutions, seamless project management and, ultimately, innovative and cost-conscious delivery. Our expertise includes the design and construction of outdoor spaces, such as nature centers, parks, trail systems, and play environments, as well as indoor facilities, including swimming pools, ice rinks, gymnasiums, and sports fields.

We partner with clients to create cost-effective and sustainable solutions that advance their missions. These solutions are shaped by the unique needs of each recreation provider, balanced by fiscal responsibility, and enriched by our integrated approach.



WIGHT & COMPANY'S PARKS & RECREATION SPECIALISTS ARE DEDICATED TO DESIGNING AND BUILDING UNIQUE, FUNCTIONAL SPACES FOR FAMILIES AND COMMUNITIES TO PLAY, LEARN, COMPETE, AND CONNECT.

RECREATION RESULTS LLC

Founded in 2016, Recreation Results LLC has been serving park and recreation providers across the United States. We are known for approaching work with curiosity, creativity, and critical thinking that keeps teams focused on the future and better able to serve their communities and customers through more proactive and effective operations.

PARKS AND RECREATION FOCUS

Recreation Results works with park and recreation agencies to bring clarity to complex decisions. By integrating program and service analysis, customer insights, and performance data, we help organizations understand what is driving engagement, where resources are best invested, and how to move forward with confidence. Our deliverables are designed to be practical, focused, and immediately useful. Our core services include:

Strategic Planning

**Recreation Program and
Service Assessments**

**Customer Analysis
and Trends**

**Engagement and
Facilitation**

**Performance
Measurement**

**Data Analysis and
Dashboard Design**

**Data Visualization
and Storytelling**

Keynotes & Trainings

PROJECT APPROACH AND CAPACITY

Our work is intentionally hands-on and tailored, with senior-level involvement throughout each project. Every member of the Recreation Results team has direct experience working within public park and recreation agencies, grounding our work in practical, real-world understanding. The team is led by Bobbi Nance, an award-winning professional with 25 years experience in parks and recreation.

LOCAL SERVICE WITH NATIONAL EXPERTISE

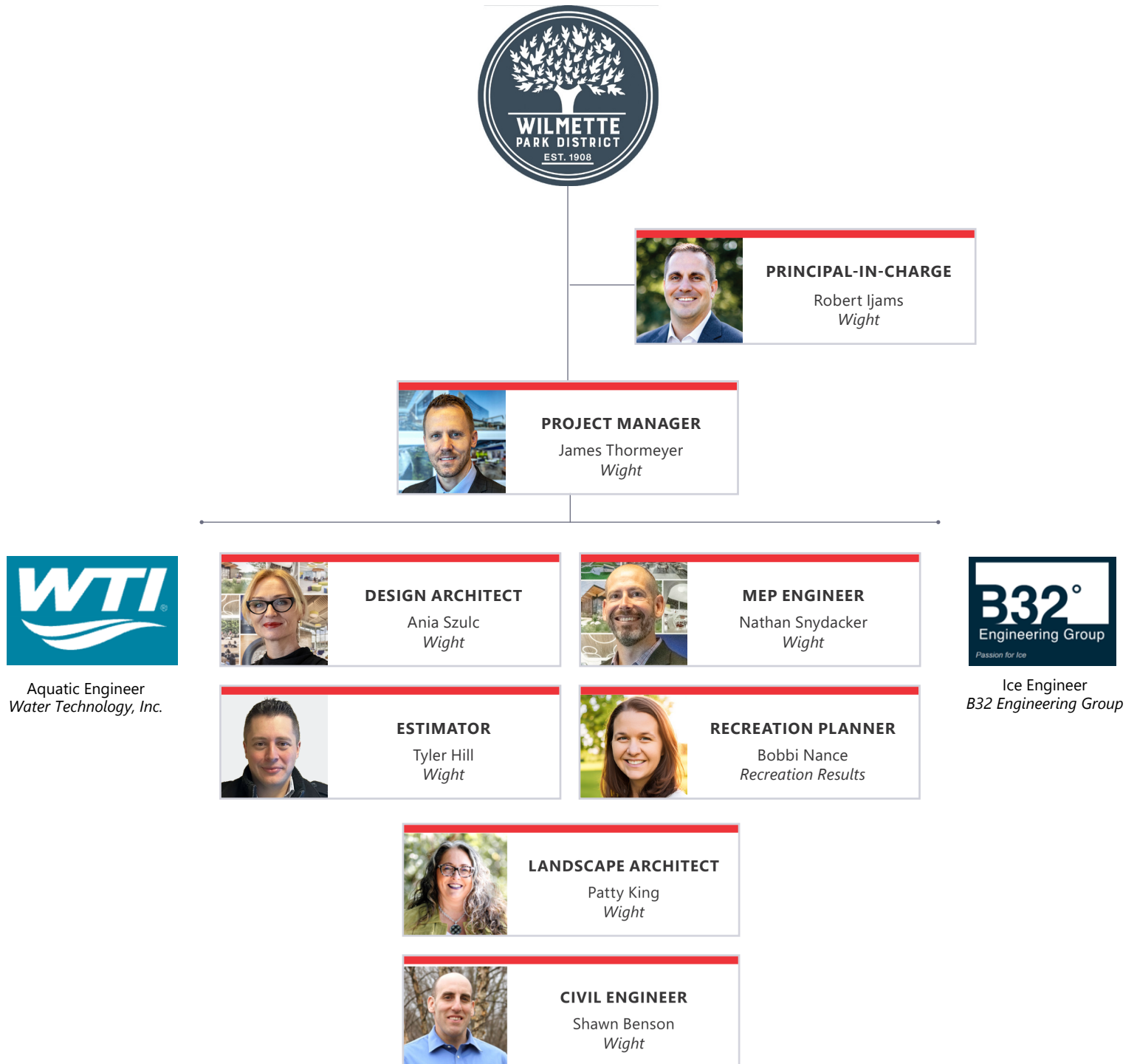
The Recreation Results team is based in the Chicago area with a deep understanding of parks and recreation in Illinois while also bringing national perspective and experience from our work across the United States.



Recreation Results LLC
2515 Waukegan Rd #4C
Deerfield, IL 60015
(708) 620-7448
www.recreationresults.com

Key Personnel

Wight has assembled a highly qualified team for Wilmette Park District Comprehensive Recreation Facilities Feasibility Study who have the experience, capacity, and ability to complete the work on time and within budget. Our proposed personnel provide a unique combination of industry-leading expertise, shared past experiences, and in-depth recreation knowledge. Resumes are included on the following pages.





Robert Ijams, PLA

Principal-in-Charge

Having devoted his career to creating places for children, families, and communities to compete, play, learn, and connect, Bob heads Wight's Parks & Recreation practice. He has led clients and teams through comprehensive master planning processes, as well as the design and construction of over \$75M of spaces for both active and passive recreation. From indoor facilities, athletic fields, and sports complexes to play environments, trails, and unique uses such as skate parks, Bob knows what matters to recreation providers as they develop and implement their capital improvement programs. As a collaborator who delivers inventive and cost-conscious solutions, he has helped secure over \$30M in funding for his clients.

Relevant Experience



EDUCATION

Bachelor of Landscape Architecture, Ball State University

REGISTRATIONS

Professional Landscape Architect (PLA)
– IL

Certified Playground Safety Inspector
(CPSI)

AFFILIATIONS

Illinois Association of Park Districts

Illinois Parks and Recreation Association

Midwest Institute of Park Executives

National Recreation and Park Association

Oswegoland Park District
(Commissioner)

South Suburban Park and Recreation Professional Association

Calumet Memorial Park District

- Harrison Indoor Sports Complex

Channahon Park District

- Arrowhead Community Center Renovation
- Heritage Crossing Field House Addition

Choose DuPage

- Performing Arts Facility – Feasibility Study

Coal City, Village of

- Coalier Community Center

Downers Grove Park District

- Facility Assessments
- Recreation Center Renovation
- Walnut Park Sports Complex

Fox Valley Park District

- Facility Analysis Study

Frankfort Park District

- Recreation Center Planning

Frankfort Square Park District

- Frankfort School Recreation Center Renovation

Glencoe Park District

- Weinberg Family Recreation Center Renovation (PARC)

Glen Ellyn Park District

- Ackerman Sports & Fitness Center Renovation

Hampshire Township Park District

- Recreation Center

Harwood Heights, Village of

- Community Center (PARC)

Niles Park District

- Golf View Recreation Center
- LoVerde Sports & Recreation Center

Northbrook Park District

- Leisure Center Renovation (PARC)
- Techny Prairie Activity Center

Orland Park, Village of

- Centennial Park
- Centennial Park West
- Doogan Park (OSLAD)
- John Humphrey Complex
- Schussler Park (OSLAD)

Park Ridge Park District

- Oakton Park Facility

Plainfield Park District

- Prairie Activity Recreation Center

Pleasant Dale Park District

- Recreation Center

Skokie Park District

- Skokie Sports Park East

South Elgin Parks & Recreation Department

- Lions Park Building Renovation



James Thormeyer, AIA

Project Manager

As a motivated, personable Senior Project Manager, Jim builds lasting relationships with clients and consultants through collaboration and an effective project approach. He has a demonstrated history of meeting client expectations in quality and in meeting deadlines. He has an extensive knowledge of building technology and materials, and is flexible and versatile, with an ability to maintain a sense of humor under pressure.

Relevant Experience

Channahon Park District

- Arrowhead Community Center Renovation

Dundee Township Park District

- Randall Oaks Zoo – Small Animal Building (Museum Grant)

Homewood Flossmoor Park District

- H-F Racquet & Fitness Club Renovation

Joliet Park District

- Inwood Ice Arena Renovation
- Maintenance Facility

Kane County, Forest Preserve District of

- Settler's Hill Golf Clubhouse

La Grange, Park District of

- Pre-Referendum Concepts

Naperville Park District

- Knoch Knolls Park Community Pavilion*
- Wolf's Crossing Community Park*

Orland Park, Village of

- Centennial Park West

Park Ridge Park District

- Oakton Park Facility
- Hinckley Pool Renovation

Plainfield Park District

- Prairie Activity Recreation Center Expansion

Pleasant Dale Park District

- Maintenance Facility

Portage Township, IN

- YMCA Natatorium Feasibility Study*

Skokie Park District

- Oakton Park
- Skokie Sports Park Driving Range

Western DuPage Special Recreation Association

- WDSRA Administration Center Renovation

YMCA of Metropolitan Chicago

- Foglia YMCA*
- Camp Duncan YMCA*



EDUCATION

Master of Architecture, University of Illinois at Urbana-Champaign

Bachelors of Science, Architectural Studies, University of Illinois at Urbana-Champaign

REGISTRATIONS

Registered Architect – IL

American Institute of Architects (AIA)

AFFILIATIONS

University of Illinois Alumni Association

**Experience prior to Wight & Company*



Ania Szulc, RA, LEED AP, CPHC®

Design Architect

Ania has over 20 years of experience in the architectural field. Her broad skill set includes development and planning of design engagements with parks & recreation, public, educational, and private commercial clients. Her design talents easily flex from large-scale master planning efforts to detailed work on pedestrian-scaled spaces. An advocate of sustainable design, she has provided assistance on various projects in obtaining LEED, Passive House, and Net Zero Energy Certifications.

Relevant Experience



EDUCATION

Master of Architecture and Urban Planning, Gdansk University of Technology, Poland

REGISTRATIONS

Registered Architect (RA) – WI

Leadership in Energy and Environmental Design (LEED) Accredited Professional (AP)

Certified Passive House Consultant (CPHC)

Channahon Park District

- Arrowhead Community Center Renovation
- Heritage Crossing Field House Addition concept study
- Pre-Referendum Services

Choose DuPage

- Performing Arts Facility - Feasibility Study

Coal City, Village of

- Coaler Community Center
- Pre-Referendum Services

Downers Grove Park District

- Recreation Center Renovation

Dundee Township Park District

- Bonnie Dundee Golf Clubhouse
- Randall Oaks Zoo – Small Animal Building (Museum Grant)

Fox Valley Park District

- Fox Valley Mall Indoor Sports Facility
- The Wilds at Red Oak - Outdoor Education Center
- Red Oak Nature Center Revisioning
- Orchard Valley Golf Clubhouse Renovation

Frankfort Square Park District

- Frankfort School Recreation Center Renovation

Glencoe Park District

- Weinberg Family Recreation Center Renovation (PARC)

Glen Ellyn Park District

- Ackerman Sports & Fitness Center Renovation
- Park Maintenance Facility

Glenview Park District

- The Grove Interpretive Center

Hampshire Township Park District

- Recreation Center

Harwood Heights, Village of

- Community Center (PARC)

Homewood Flossmoor Park District

- H-F Racquet & Fitness Club Renovation

Mt. Prospect Park District

- Central Community Center Renovation (NWSRA)

Naperville Park District

- Knoch Knolls Nature Center
- Seagar Park Interpretive Center

Northbrook Park District

- Leisure Center Renovation (PARC)
- Techy Prairie Activity Center

Orland Park, Village of

- Centennial Park West

Park Ridge Park District

- Oakton Park Facility

Plainfield Park District

- Eaton Preserve Park Interpretive Area
- Prairie Activity Recreation Center

Pleasant Dale Park District

- Maintenance Facility
- Recreation Center

Romeoville Parks & Recreation Department

- Recreation Center Renovation

Schaumburg Park District

- Nature Center Renovation

Skokie Park District

- Skokie Sports Park East

South Elgin Parks & Recreation Department

- Lions Park Building Renovation



Nathan Snyder, PE, LEED AP

MEP Engineer

Nathan is an engineering principal with more than 25 years of experience leading consulting engineering services within the AEC industry. He is a Licensed Professional Engineer and LEED Accredited Professional known for his strategic leadership, business acumen, and ability to align multidisciplinary teams with organizational goals. Nathan excels at driving operational excellence through thoughtful planning, quality management, and talent development. He is passionate about building high-performing teams, mentoring emerging leaders, and fostering collaboration across markets and disciplines to deliver innovative, client-focused solutions.

Relevant Experience



EDUCATION

Bachelor of Science, Mechanical Engineering, University of Wisconsin-Madison

REGISTRATIONS

Professional Engineer – IL, WI, NY

US Green Building Council – Leadership in Energy and Environmental Design (LEED) Accredited Professional (AP)

AFFILIATIONS

American Society of Heating, Refrigerating, and Air-Conditioning Engineers (ASHRAE)

CoreNet Global, Special Events Committee

Oak Park School District 97, Faculty Advisory Committee

Carol Stream Park District

- Simkus Rec Center HVAC Replacement

Glencoe Park District

- Beach and Concessions Improvements

LaGrange Park District

- Facilities HVAC Assessment and Upgrades

Lake County Forest Preserves – IL*

- 50,000 sf office renovations

Wood Dale Park District

- WDPD Recreation Center Renovation

Chicago, City of*

- City Hall consolidation

Niles, Village of

- Fitness Center Renovation Study

Northfield, Village of

- Northfield Branch Library Expansion

DuPage Airport Authority

- 2025 HVAC Projects
- SO-43 Flight Center Dry Pipe Replacement

U.S. General Services Administration*

- Dirksen Federal Courthouse Renovation, Chicago

Avery Coonley School –

Downers Grove, IL

- Fine Arts Flex Space

Chicago Jewish Day School

- Phase 2 Renovations

Chicago Public Schools

- Field ES Renovation
- Yates ES Renovation
- Main office relocation*

Hinsdale CCSD 181

- Summer 2026 Projects

Downers Grove School District 58

- 10-year Life Safety Surveys

Grant CHSD 124

- Boiler Addition

Indian Prairie CUSD 204

- Birkett Referendum Projects
- Hill Middle School
- Neuqua Valley Referendum Projects

J. Sterling Morton HSD 201

- 10-year Life Safety Surveys

Joliet Township HSD 204

- Joliet West East Building Chiller Replacement
- Joliet Central Phase 2B Renovations
- Joliet West Phase 3 Renovations
- Joliet West Phase 4 Student Center

Mother McAuley High School

- New Central Utility Plant

Naperville CUSD 203

- Kennedy & Washington Additions and Renovations

North Shore SD 112

- Braeside Elementary School Renovation

Peotone CUSD 207U

- Facility Condition Assessment and Feasibility Study

Resurrection College Prep High School

- Locker Room and Fitness Center Renovation

St. Rita of Cascia High School

- Long Range Concept Plan

*Experience Prior to Wight & Company



Tyler Hill

Cost Estimator

As a Cost Estimator, Tyler leverages his deep expertise in artificial intelligence, data analytics, and construction technology to deliver highly accurate, real-time cost assessments. His ability to integrate advanced tools with traditional estimating practices allows project teams and client stakeholders to make informed decisions with confidence. Tyler specializes in continuous cost estimating, working hand-in-hand with design and construction teams from concept through completion. His proactive approach ensures that cost implications are considered at every stage, aligning financial outcomes with client goals.

Relevant Experience



EDUCATION

Bachelor of Science, Lewis University

Carol Stream Park District

- Community Park (CDBG)
- Walter Park (OSLAD)

Darien Park District

- Community Park (OSLAD)
- Westwood Park (OSLAD)

Fox Valley Park District

- Lippold Park Renovation

Glen Ellyn Park District

- George Ball Park – Tennis Renovation

Homewood Flossmoor Park District

- Highlands Park Tennis Courts

Kane County, Forest Preserve District of

- Muirhead Springs Wildlife Overlook

Kendall County Forest Preserve District

- Subat Nature Preserve (OSLAD)

La Grange, Park District of

- Sedgwick Park

Naperville Park District

- Knoch Park

Normal Parks & Recreation Department

- Ironwood Park – Tennis Renovation
- Maxwell Park Tennis Court Renovation

Orland Park, Village of

- Doogan Park (OSLAD)

Park Ridge Park District

- Northeast Park Tennis Court Renovation

South Elgin Parks & Recreation Department

- Sperry Park (OSLAD)

Will County, Forest Preserve District of

- Four Rivers Environmental Education Center Renovation



BOBBI NANCE, CPRP

BOBBI NANCE, CPRP
President, Recreation Results LLC

EDUCATION AND CERTIFICATIONS

B.S., Leisure Studies,
University of Illinois

Project Management Certificate,
Northwestern University

Certified Park and Recreation
Professional (CPRP)

INDUSTRY LEADERSHIP AND RECOGNITION

2022-Present
City Parks Alliance
Board Member

2024
American Academy for Parks &
Recreation Administration
Certificate for Exemplary Service

2016-2023
Revenue Development &
Management School Instructor

2018-2022
NRPA Director's School Instructor

2017
Havlick Award for Innovation
in Local Government

2015
Illinois Park & Recreation
Association Chairman's Award

2008
Fitzsimmons Award for
Excellence in Public Health

2001
University of Illinois Humanitarian
of the Year Award

Bobbi Nance partners with park and recreation organizations across the United States on planning and evaluation efforts designed to uncover new insights and value for the teams that she works with. She brings 25 years of combined experience as a park and recreation professional and consultant, with a focus on creating change that works in real-world conditions and places as much emphasis on strategy execution as on strategy development.

Bobbi is a national expert in recreation data and evaluation and is known for her ability to uncover and communicate results in ways that help teams see their operations in a new light and develop practical, forward-thinking strategies that benefit the communities they serve. Through this work, she is a frequent instructor at park and recreation conferences, schools, and events, presenting in over 30 states.

PROJECT EXPERIENCE

Comprehensive Master Plans

Downers Grove Park District

Recreation Program Assessments and Plans

Batavia Park District
Cary Park District*
City of Clayton (MO)*
City of Woodbury (MN)
DeKalb Park District*
Glenview Park District
Northbrook Park District*
Palatine Park District*
Palm Beach County (FL)
Plainfield Park District*
Skokie Park District*
Village of Algonquin (IL)*
Wauconda Park District*
Wood Dale Park District*

Strategic Plans and Mission/Vision/Values Development

Champaign County
Forest Preserve District
Crystal Lake Park District*
Fox Valley Special Recreation
Association

Recreation Performance and Evaluation Projects

Batavia Park District
Chicago Park District
City of Eagan (MN)
City of Mobile (AL)
City of Santa Monica (CA)
City of Wichita (KS)
Gurnee Park District
Milwaukee Schools (WI)
Rolling Meadows Park District
Schaumburg Park District

*Completed while serving as a sub-consultant on a Comprehensive Master Planning team



3.

Detailed Scope of Work & Project Approach



Scope of Work & Project Approach

Wight & Company's approach to the Wilmette Park District's Comprehensive Recreation Facilities Feasibility Study is grounded in clarity, collaboration, and credibility. We begin by establishing a strong foundation through a focused project kickoff that aligns expectations, confirms goals, and defines decision-making frameworks with District leadership. Our multidisciplinary team integrates architectural, engineering, planning, cost, and operational expertise to ensure that the study is not only visionary, but also practical, financially responsible, and implementable. Throughout the process, we remain mindful that the ultimate purpose of this work is to equip the Board and staff with clear, defensible information to guide long-term capital and programmatic decisions.

Our analysis-driven process evaluates existing facilities holistically—examining building systems, deferred maintenance, space utilization, and program performance in parallel. By pairing technical facility assessments with program, operational, and financial analysis, we ensure that recommendations are grounded in real-world conditions rather than isolated assumptions. For future opportunities such as the Big Tree Lane site, we apply structured scenario planning to test multiple development options, clearly identifying trade-offs related to cost, phasing, operational impact, and community benefit. This approach allows the District to understand not just what can be done, but what should be done over time.

Meaningful community engagement is woven throughout our process, not treated as a standalone task. We use targeted outreach methods—surveys, stakeholder interviews, workshops, and public meetings—to gather input that is both representative and actionable. Our team excels at translating community feedback into clear themes and measurable implications that directly influence program development, space planning, and financial modeling. By presenting information in accessible, visual formats, we help ensure transparency and foster trust among residents, staff, and elected officials alike.

Finally, Wight is committed to delivering a study that is decision-oriented and durable. Our findings are synthesized into clear recommendations supported by cost projections, funding considerations, and implementation strategies. We place a strong emphasis on board communication—preparing concise, visually engaging materials that focus on key choices, risks, and opportunities. The result is a feasibility study that serves as a reliable roadmap for the Wilmette Park District, supporting informed decision-making today while remaining flexible enough to adapt to future community needs.

A. Project Understanding Phase

1. Conduct a project Kick-off Meeting to align the basic client expectations and reach a mutual understanding of the following:
 - a. Key participants and decision-makers
 - b. Project goals and objectives
 - c. Scope of work
 - d. Deliverables
 - e. Tentative project schedule
 - f. Communication and responsibility matrix
2. Obtain relevant project data for the site:
 - a. Floor Plans
 - i. Centennial Recreation Center
 - ii. Community Recreation Center
 - iii. Big Tree Lane Facility
 - b. Aerial photography
 - c. Program, Participant, and Facility Use Data
 - d. Recreation Program and Service Budgets and Financial Reports
3. Visit project site to review and photograph existing conditions and confirm survey information.
4. Prepare Existing Conditions Plan using aerial photography and topographic survey.

B. Facility Condition & Infrastructure Assessment Phase

1. Facilitate targeted discussions with building maintenance personnel to better understand historical performance, known issues, and ongoing maintenance challenges.
2. Conduct a comprehensive evaluation of the physical condition of (Centennial Recreation Center, Community Recreation Center and Big Tree Lane Facility) with a focus on building systems, infrastructure performance, and capital replacement needs.
3. Architectural & Structural Systems
 - a. Building enclosure systems, including roofs, windows, exterior walls, doors, and canopies
 - b. Interior construction and finishes, including partitions, flooring, ceilings, and interior doors
 - c. Structural systems based on visual observations, including foundations, exposed framing, and exterior wall systems



- d. Furniture, fixtures, and equipment (FF&E), including lockers, casework, movable furnishings, and similar elements

4. Mechanical, Electrical, Plumbing & Fire Protection Systems

- a. HVAC systems, including central plant equipment, distribution systems, and controls
- b. Electrical systems, including service capacity, distribution infrastructure, receptacles, lighting, and backup systems
- c. Low-voltage systems, limited to fire alarm and smoke/heat detection systems
- d. Plumbing systems, including domestic water supply and fixtures
- e. Fire protection systems, including fire suppression and sprinkler systems

5. Accessibility Review (General Observations)

- a. As part of our walkthrough, we will perform a high-level review of accessibility features. This review is intended to identify potential concerns but is not a substitute for a formal ADA or life safety compliance audit.
- b. Vertical circulation elements, including elevators, stairs, ramps, and lifts
- c. General maneuverability considerations, including restroom layouts and door hardware

6. Specialty Systems & Additional Investigations

- a. Certain building systems may require more detailed technical analysis beyond the scope of this study. Where appropriate, Wight will identify these areas and recommend engagement of specialty consultants or vendors. If deemed necessary, these specialty services would be added and performed only with prior authorization from the Park District and may include:
 - i. Ice rink systems and equipment (Optional additional service)
 - ii. Pool and mechanical system (Optional additional service)

- iii. Audio-visual and communication systems (PA, phone, etc.)
- iv. Gymnasium and specialty recreation equipment
- v. Underground utilities, including video inspection of sanitary or storm lines

7. Assessment Report

- a. Findings from the facility assessments will be compiled into a comprehensive report organized by facility including:
 - i. Narrative summaries of observed conditions
 - ii. Component-level condition ratings and recommended actions
 - iii. Prioritized capital improvement considerations
 - iv. Develop capital replacement schedule and costs
 - v. Supporting photographic documentation highlighting key issues and areas of concern
- b. Review Assessment with staff (1) one meeting.

C. Program & Space Utilization Analysis

- 1. Analyze program participation, trends, and performance
 - a. We will analyze data from the park district's registration software to conduct a thorough analysis of the park district's current program performance, including insights and trends on the following three areas
 - i. Program Offerings: Types of programs and audiences being programmed for as well as details regarding program design (timing, location, etc.)
 - ii. Program Participation: Participation trends, including sales trends and patterns
 - iii. Audience: Who is (and is not) currently registering for park district programs based on factors such as age, gender, and location, as well as loyalty and retention levels



2. Assess current revenue vs. operating costs by program area
 - a. We will work with staff to review any existing financial strategies and practices, such as cost-recovery guidelines and how they are applied.
 - b. We will also review current recreation program area budgets and available financial reports to evaluate revenues versus operating expenditures.
3. Evaluate space utilization and scheduling efficiency
 - a. We will analyze available data regarding the utilization of current recreation facilities to identify key insights, including the types and timing of facility usage of each room and key amenity, as well as their peak hours and utilization levels.
4. Meet with recreation staff for (1) one workshop to discuss current recreation program plans, aspirations, and challenges as they relate to program design, management, and facility usage.
5. Taking into account the results of the Program and Space Utilization Analysis, as well as feedback from park district staff and community input, we will highlight gaps, overages, inefficiencies, and opportunities, and create recommendations related to programming and facility usage improvements.
6. Review findings with staff (1) one meeting.



D. Community Needs, Market Analysis and Public Engagement

1. Coordinate with park district staff on public engagement strategy
 - a. We will work with park district staff to develop a plan for outreach to the community and stakeholders, including using the park district's website and social media to encourage participation in multiple channels of engagement opportunities, including workshops, surveys, and focus groups. We have included proposed engagement methods in this document, but welcome the opportunity to work with the park district to finalize the right mix.
2. Facilitate in-person community engagement opportunities (2 events)
 - a. We will coordinate with park district staff to identify an appropriate setting for two community engagement events designed to inform the community of the planning process, gain buy-in, and offer them the chance to contribute their feedback through hands-on activities.
 - b. Ideally, these events will be held at a place and time that will attract as wide a portion of the community as possible. We envision these being a mix of attendance at one community event and one community open house.
3. Conduct a community-wide online survey [BN1.1]
 - a. Collaborate with staff in the development of an online survey to collect feedback from the public about current recreation habits and needs, barriers to participation, perceptions about the park district, and thoughts regarding future recreation program and facility plans.
 - b. Finalize the survey questions and build the survey tool (utilizing Alchemer survey software).
 - c. Work with park district staff to market and distribute the survey to community members (ideally timed to advertise the survey at the first community open house).
 - d. Create a summary report of survey responses to share with staff.
4. Facilitate stakeholder interviews (3 total meetings)
 - a. To further engage the community and important stakeholders, we will work with park district staff to identify and invite stakeholders to participate in one of three one-hour focus groups to be run by the consulting team. Ideally, these focus groups will be scheduled after the community survey results are collected, so we can dive deeper into specific themes that may emerge from the survey, if needed.
5. Gather and analyze local demographics and recreation trends
 - a. To better understand who they are serving and how the population may be shifting over time, we will conduct demographic analysis of the population and key characteristics, including age, race, ethnicity, income, and equity as well as recreation market potential for the community.
6. Where practical, the tools used to collect feedback at the in-person event will be shared with park district staff to allow them to expand engagement to other community events and/or inside of recreation facilities.

- b. Data will be obtained from the U.S. Census Bureau and from ESRI using geographical boundaries for the park district. Additional regional and national recreation trends will be collected from industry research reports.
- 6. Analyze comparable recreation facilities and service providers
 - a. We will conduct initial research to identify a list of indoor recreation facilities and similar service providers within a 10-mile radius of the center of the park district's jurisdiction and confirm the list with staff.
 - b. We will then gather more detailed information about each provider and the amenities that they offer through their websites and direct outreach.
 - c. Results of the inventory will be shared through comparison matrices and maps.
- 7. Summarize key themes from community needs assessment and market analysis
 - a. Our team will provide a summary of input collected from the various engagement activities and market research. From this, we will identify common themes and where needs are being met, where gaps exist, as well as opportunities for growth.
- 8. Review findings with staff (1) one meeting.

E. Conceptual Design Phase – Big Tree Lane Site/Facility

- 1. Based on Needs Assessment Findings and staff direction, we will develop a program based on the initial program indicated:
 - a. Fitness areas
 - b. Walking track
 - c. Program rooms
 - d. Early Childhood Space
 - e. Potential aquatics
 - f. Support site amenities (parking and circulation)
- 2. Based on Needs Assessment Findings, we will develop design concepts for:
 - a. Renovation
 - b. Addition/Selective Demolition
 - c. Parking
 - d. Site Amenities
- 3. Prepare construction cost opinion.
- 4. Review Conceptual Design Documents with you up to two (2) times. Document meeting results via written meeting summary.
- 5. Review Conceptual Design Documents with your Board for review.
- 6. Conduct Conceptual Design Input Community Open House to gather initial public input.

F. Financial Analysis and Implementation Strategy

- 1. Based on two (2) conceptual options for Big Tree Lane Site/Facility, we will:
 - a. Develop capital cost projections and operating cost estimates
 - b. Prepare revenue projections and operating cost estimates (collaborate with WPD staff)
 - c. Identify potential funding strategies
 - d. Evaluate financial sustainability of each scenario
 - e. Compare options through lifecycle and cost-benefit analysis
- 2. Review findings with staff (1) one meeting.

G. Final Recommendations and Report

- 1. Integrate all analyses into final recommendations
- 2. Prepare final feasibility report and executive summary
- 3. Develop presentation summarizing process, findings and recommendations.
- 4. Review Draft Report with staff (1) one meeting.
- 5. Present draft and final findings to Board



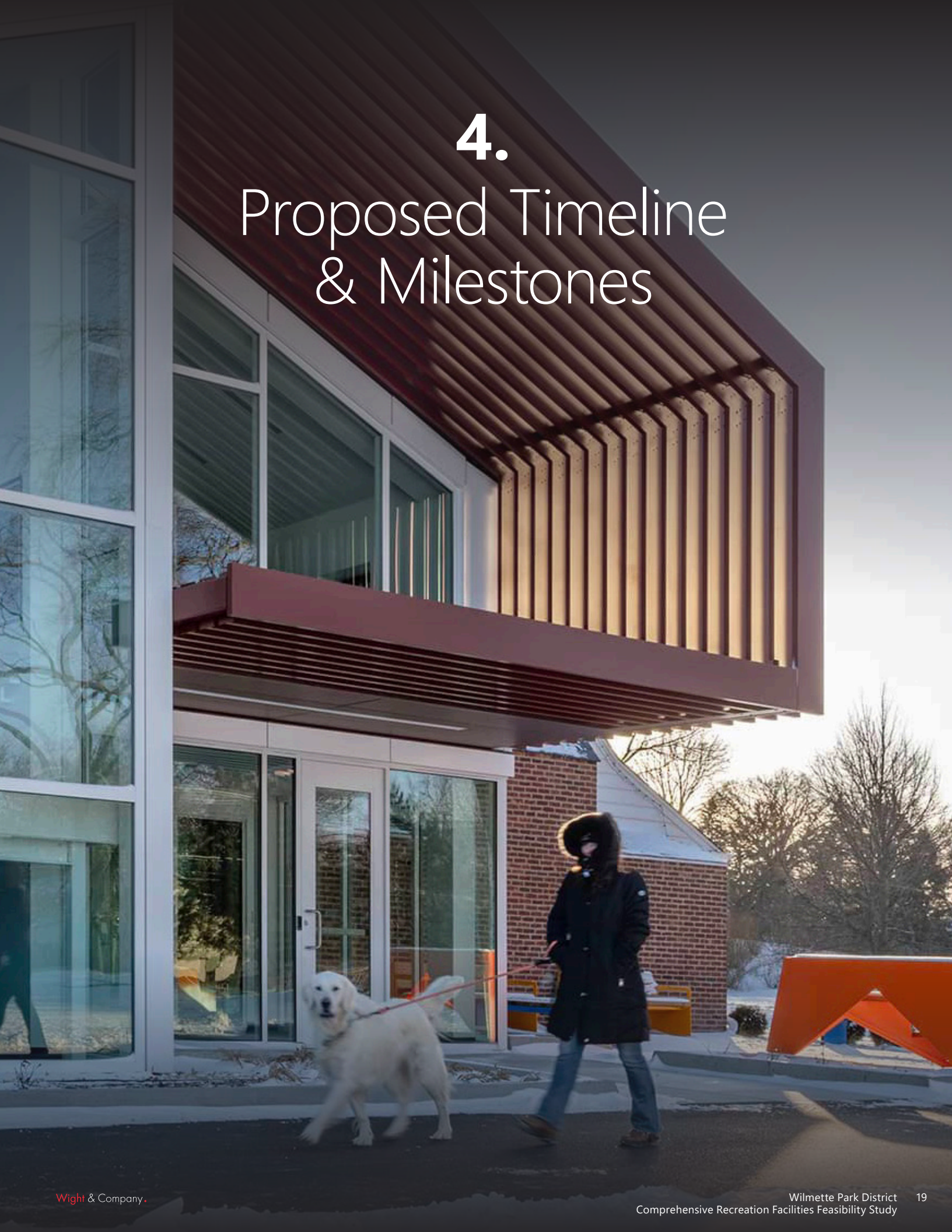
H. Additional Services

(Not included in this proposal)

- 1. Services not specified in the scope of services will be considered additional services. Prior to any additional services work, we will discuss additional services with the client for written authorization to proceed.
- 2. Services of sub-consultants not indicated in the scope of services.

4.

Proposed Timeline & Milestones



Timeline & Milestones



		2026-05-20											
Wight & Company - Draft Schedule													
Wilmette Park District - Recreation Feasibility Study													
A. Project Understanding		July	August	September	October	November	December	January	February	March			
B. Facility Condition & Infrastructure Assessment													
C. Program & Space Utilization Analysis													
D. Community Needs, Market Analysis and Public Engagement													
E. Conceptual Design Phase – Big Tree Lane Site/Facility													
F. Financial Analysis and Implementation Strategy													
G. Final Recommendations and Report													

5.

Project Management & Communication Plan



Project Management & Communication Plan

Project Management Structure

Wight & Company will manage the Comprehensive Recreation Facilities Feasibility Study through a clear, single-point-of-contact structure led by Jim Thormeyer, Project Manager. Jim will be responsible for overall coordination, schedule and scope management, quality control, and day-to-day communication with Wilmette Park District staff. He will be supported by a multidisciplinary team of architectural, engineering, planning, cost estimating, and engagement professionals with clearly defined roles aligned to the approved scope.

Communication with WPD Staff and Board of Commissioners

Wight & Company emphasizes regular, structured communication with District leadership. We propose scheduled coordination meetings with WPD staff at key milestones to review findings, confirm assumptions, and discuss emerging options. Meeting agendas will be provided, with concise follow-up summaries documenting decisions and next steps.

Board communication will focus on clarity and decision support. Wight & Company will prepare visually engaging presentations for Board review, highlighting key findings, trade-offs, cost implications, and recommended paths forward. Materials will be tailored to support policy-level discussion and informed decision-making rather than technical detail alone.

Community and Stakeholder Communication

Community engagement will be purposeful, transparent, and scaled appropriately to project needs. Wight & Company will work with WPD staff to implement engagement methods such as surveys, stakeholder interviews, and public meetings.

An aerial photograph of a park area. In the foreground, there is a large, curved, blue-roofed shelter supported by two pillars, situated on a paved plaza. To the left of the shelter is a large, circular green lawn. To the right is another paved area with a blue and white zigzag pattern. In the background, there is a parking lot filled with cars, a grassy field, and a small building with a brown roof. The sky is overcast.

6. Cost Proposal & Pricing Structure

Cost Proposal & Pricing Structure



Wight & Company - Fee Structure

2026-05-20

Wilmette Park District - Recreation Feasibility Study

A. Project Understanding	WIGHT	Rec Results	B32	WTI
Sub-total fee	\$ 4,000	\$ 1,500	\$ -	
Phase Total	\$ 5,500			
B. Facility Condition & Infrastructure Assessment	WIGHT	Rec Results	B32	WTI
Sub-total fee	\$ 40,000	\$ -	\$ 7,500	\$ 20,000
Phase Total	\$ 67,500			
C. Program & Space Utilization Analysis	WIGHT	Rec Results	B32	WTI
Sub-total fee	\$ 5,000	\$ 8,000	\$ -	
Phase Total	\$ 13,000			
D. Community Needs, Market Analysis and Engagement	WIGHT	Rec Results	B32	WTI
Sub-total fee	\$ 15,000	\$ 8,000	\$ -	
Phase Total	\$ 23,000			
E. Conceptual Design Phase – Big Tree Lane Site/Facility	WIGHT	Rec Results	B32	WTI
Sub-total fee	\$ 50,000	\$ -	\$ -	\$ 20,000
Phase Total	\$ 70,000			
F. Financial Analysis and Implementation Strategy	WIGHT	Rec Results	B32	WTI
Sub-total fee	\$ 5,000	\$ 4,000	\$ -	
Phase Total	\$ 9,000			
G. Final Recommendations and Report	WIGHT	Rec Results	B32	WTI
Sub-total fee	\$ 18,000	\$ 2,000	\$ -	
Phase Total	\$ 20,000			
Project Total	WIGHT	Rec Results	B32	WTI
Consultant Totals	\$ 137,000	\$ 23,500	\$ 7,500	\$ 40,000
Fee Total	\$ 208,000			
Reimbursables	\$ 2,400			
Cost Proposal Total	\$ 210,400			

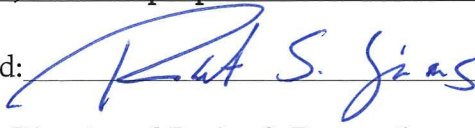


Section 9: Fee Proposal

Wight & Company _____ proposes to complete and deliver a Feasibility Study as outlined above to the Wilmette Park District no later than December 14, 2026, for the total cost of \$ 210,400 dollars

HOURLY RATE \$ 295-\$135
(For Principles and Staff attach a rate sheet)

***A full, detailed proposal is included for all items noted in section 3 with bid total matching above.**

Signed: 

Title: Director of Parks & Recreation

Address: 2500 N. Frontage Road, Darien, IL 60561

Phone: 630-536-6457

Email: rijams@wightco.com

Dated: 4/21/26

Robert Ijams, being first duly sworn, on oath, deposes and says that the Vendor on the above Proposal is organized as indicated below and that all statements herein made on behalf of such Vendor and that their deponent is authorized to make them, and also deposes and says that deponent has examined and carefully prepared their proposal from the Contract Specifications and has checked the same in detail before submitting their Proposal; that the statements contained herein are true and correct.

Signature of Vendor authorizes the Wilmette Park District to verify references of business and credit at its option.

Signature of Vendor shall also be acknowledged before a Notary Public or other person authorized by law to execute such acknowledgments.

Dated 4/21/26



WILMETTE PARK DISTRICT

WILMETTEPARK.ORG

1200 WILMETTE AVENUE, WILMETTE, IL 60091 | (847) 256-6100

Organization Name

(Seal - If Corporation)

By Wight & Company

Authorized Signature

2500 N. Frontage Road, Darien, IL 60561

Address

630-969-700

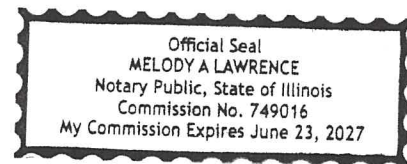
Telephone

Subscribed and sworn to before me this 21ST day of Apr., 2026.

Notary Public

In the State of Illinois

My Commission Expires 6-23-27



(Complete Applicable Paragraph Below)

(a) Corporation

The Vendor is a corporation, which operates under the legal name of

Wight & Company and is organized and existing

under the laws of the state of Illinois.

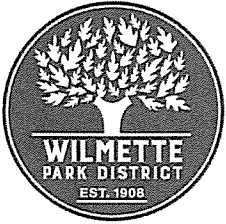
The full names of its officers are:

President Patrick E. Cermak

Secretary Carol Roglin

Treasurer Carol Roglin

The corporation does have a corporate seal. (In the event that this proposal is executed by a person other than the president, attach hereto a certified copy of that section of corporate by-laws or other authorization by the corporation that permits the person to execute the offer for the corporation.)



(b) Partnership

Name, signature and addresses of all partners

NA

The partnership does business under the legal name of

_____, which name is registered with

the office of _____ in the county of _____.

(c) Sole Proprietor

The Vendor is a sole proprietor whose full name is NA

If the Vendor is operating under a trade name, said trade name is _____

_____ which name is registered with the office of _____

in the county of _____.

Signed _____



2026 PROFESSIONAL SERVICES RATE SCHEDULE

Architecture/MEP/Structural/Land Development

Senior Principal	\$315.00 per hour
Director	\$300.00 per hour
Project Executive/ Principal	\$295.00 per hour
Design Principal	\$285.00 per hour
Associate Principal	\$260.00 per hour
Project Director	\$260.00 per hour
Senior Project Manager	\$250.00 per hour
Project Manager	\$225.00 per hour
Senior Project Architect/Designer	\$225.00 per hour
Senior Project Engineer	\$225.00 per hour
Senior Landscape Architect	\$215.00 per hour
Senior Plumbing Designer	\$205.00 per hour
Senior Interior Designer	\$205.00 per hour
Project Engineer	\$200.00 per hour
Project Landscape Architect	\$195.00 per hour
Project Architect/Designer	\$195.00 per hour
BIM Specialist	\$185.00 per hour
Energy Modeler	\$180.00 per hour
Engineer / Plumbing Designer	\$180.00 per hour
Architect / Designer	\$170.00 per hour
Landscape Architect	\$170.00 per hour
Interior Designer	\$165.00 per hour
Engineering Professional II	\$160.00 per hour
Architectural / Interiors Professional II	\$150.00 per hour
Sustainability Specialist	\$145.00 per hour
Engineering Professional I	\$145.00 per hour
Landscape Architectural Professional II	\$145.00 per hour
Architectural / Interiors Professional I	\$135.00 per hour
Landscape Architectural Professional I	\$135.00 per hour
Intern	\$95.00 per hour
Executive Assistant	\$155.00 per hour
Project Coordinator	\$135.00 per hour
Preconstruction Manager	\$250.00 per hour
Senior Estimator	\$225.00 per hour
Estimator	\$195.00 per hour
VDC Engineer	\$145.00 per hour

Rates may be updated on an annual basis

7. References & Case Studies



References



NORTHBROOK PARK DISTRICT

Chris Leiner, CPRP, Executive Director
545 Academy Drive
Northbrook, IL 60062
847.897.6100
cleiner@nbparks.org



PARK RIDGE PARK DISTRICT

John S. Shea, Jr., CPRP, Executive Director
733 N Prospect Avenue
Park Ridge, IL 60068
847.257.9665
jshea@prparks.org



GLENCOE PARK DISTRICT

Lisa Sheppard, Executive Director
999 Green Bay Road
Glencoe IL 60022
847.835.7531
lsheppard@glencoe parkdistrict.com



LOCATION

Park Ridge, IL

SERVICES

Architecture, Civil Engineering,
Landscape Architecture, MEP
Engineering, Structural Engineering,
Construction Management, Design
Led-Design Build

PROJECT DETAILS

Size: 100,000 sf
Cost: \$38M
Completion: Sept. 2025

REFERENCE

John Shea, Executive Director
Park Ridge Park District
733 North Prospect Avenue
Park Ridge, IL 60068
847.692.3442



Oakton Sports Complex

Park Ridge Park District

Oakton Park has served the Park Ridge community for more than 50 years. Originally built in 1969 as an open-air ice rink and outdoor aquatics center, it evolved in 1990 into a year-round enclosed arena. By the 2010s, the facility had reached the end of its useful life: support spaces no longer met accessibility standards, major systems were outdated, and the ice plant relied on R-22 refrigerant discontinued in 2010, putting operations at risk.

In 2016, the Park Ridge Park District engaged Wight & Company to replace the ice rink, dasher boards, and mechanical systems using an integrated design, engineering, estimating, and construction team. Early efforts explored PARC grant funding and locker room upgrades, but planning soon expanded into a broader vision and investment strategy, including preparation for a public referendum with Beyond Your Base.

Voters approved a \$33.4 million referendum in November 2022, enabling a full reinvestment into the Oakton Sports Complex. The project now includes a renovated ice arena, indoor turf field, walking track, studio rink, training room, concessions, and flexible multipurpose spaces, along with site improvements such as new parking, a green gathering space, a half-mile perimeter path, driving range upgrades, dog park relocation, and stormwater management with native landscaping, permeable paving, bioswales, and underground detention.

A Design Led | Design Build approach streamlined decisions and kept the project under budget, allowing added features like photovoltaic panels, an elevator, and more community room space. Guided by "Preserving Resources through Reuse," the project reduces demolition waste and embodied carbon, preserves wood structural beams, and repurposes reclaimed oak trees into millwork, furniture, and art—transforming Oakton into a modern, accessible, and efficient community destination.



LOCATION

Northbrook, IL

SERVICES

Architecture, Landscape
Architecture, Civil Engineering,
Electrical Engineering, Structural
Engineering, Cost Estimating

PROJECT DETAILS

Size: 44,200 sf
Cost: \$16M
Completion: Oct. 2020

REFERENCE

Chris Leiner, Executive Director
Northbrook Park District
545 Academy Drive
Northbrook, IL 60062
847.897.6100
cleiner@nbparks.org



Techny Prairie Activity Center

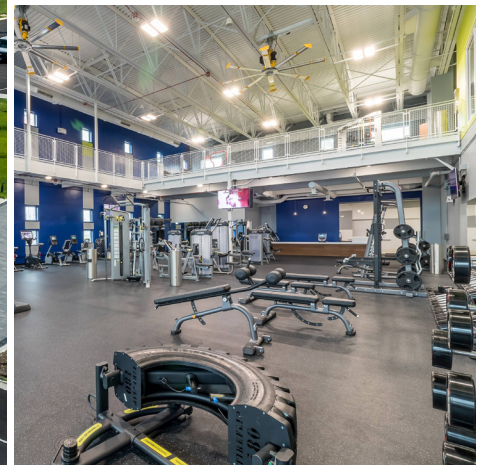
Northbrook Park District

Designed by Wight & Company, the 44,200 sf Techny Prairie Activity Center (TPAC) is Northbrook Park District's first-ever dedicated indoor recreation facility. This future-forward and highly efficient Net Zero facility is inspired by its natural surroundings, Techny Prairie Park and Fields.

In 2011, the Park District purchased and environmentally remediated the site of the facility for recreational purposes. Based on the findings from the Park District's Comprehensive Master Plan in 2017, which included significant community feedback and engagement, the Park District determined to prioritize the development of an Activity Center to address district-wide needs for fitness and wellness, active adult programs, senior programs, and open gyms.

The resulting facility features sweeping views of the surrounding prairie and Anetsberger Golf Course, immersing visitors in natural light and open spaces as they engage with state-of-the-art equipment and programming. Offering a cardio and strength area, two group fitness studios, an indoor track, a gymnasium, a multi-purpose room and Kids' Corner for childcare, TPAC meets all of the community's fitness and recreation needs in one of the most beautiful settings in Northbrook.

The Techny Prairie Activity Center is a PHIUS+ 2015 & Source Zero Certified Project. Wight is also pursuing the prestigious Net Zero Energy designation in alignment with the Park District's ongoing commitment to sustainability. Our team was able to help secure \$1.78M, for the park district, through the Illinois Clean Energy Community Foundation grant, a program that has been providing financial support for clean energy projects in Illinois for over 20 years.



LOCATION

Plainfield, IL

SERVICES

Architecture, Civil, Structural, and
MEP Engineering, Landscape
Architecture, Construction
Management, Sustainability

PROJECT DETAILS

Size: 37,000 sf
Cost: \$10.5M
Completion: 2019

REFERENCE

Carlo Capalbo, Executive Director
Plainfield Park District
23729 West Ottawa Street
Plainfield, IL 60544
815.436.8812



Prairie Activity and Recreation Center

Plainfield Park District

For many years, the Plainfield Park District held all of their indoor recreation activities in local schools and leased a vacant bank for their pre-school and day-care programs. The District commissioned Wight to design and construct a new recreation center to accommodate all their needs in one location and to be ready for move-in by December of 2018, when their lease expired. The new center is located in the District's Bott Community Park, alongside the current athletic fields.

Using our Design Led-Design Build and construction management at risk delivery method with a guaranteed maximum price (GMP), Wight provided all civil, structural, and MEP engineering; architectural design; cost estimating; building; construction management; and landscape architecture required for the recreation center, parking, and adjoining trails.

The Prairie Activity & Recreation Center (PARC) includes two full-court gymnasiums, a fitness center, offices, a multipurpose room for special recreation programs, an elevated walking track, and preschool/daycare accommodations. The space is also available for community programs such as painting classes and other recreational activities.

Wight assisted the Park District in obtaining a \$1M grant to create a Net Zero Energy building. Solar panels on the recreation center roof will generate enough energy to offset the building's utilities. The facility has also received Passive House certification, making it the first recreation center in the US to earn PHIUS+ 2015 certification and PHIUS+Source Zero certification. PARC has been verified as Net Zero Energy by the Illinois Clean Energy Community Foundation (ICECF).

\$2.5M PARC Grant



LOCATION

Glencoe, IL

SERVICES

Architecture, Landscape
Architecture, Civil Engineering, MEP
Engineering, Structural Engineering,
Interior Design, PARC Grant
Submittal

PROJECT DETAILS

Size: 12,764 sf
Cost: \$6.1M
Completion: 2023

REFERENCE

Lisa Sheppard, Executive Director
Glencoe Park District
999 Green Bay Road
Glencoe, IL
847.835.7531
lsheppard@glencoe parkdistrict.com



Weinberg Family Recreation Center

Glencoe Park District

The newly renovated Weinberg Family Recreation Center is a home to various outdoor and indoor recreational activities, multi-purpose rooms, and before and after-school care programs. Featuring two outdoor ice rinks, it has been a cherished destination for residents of all ages during the winter months.

Extensive remodeling, including the addition of an elevator, has activated the previously inaccessible second floor and along with a new addition, has tripled the amount of available indoor recreation spaces. New welcoming reception desk and skates rental space, a lounge area, and improved viewing areas for the ice rinks has enhanced the overall flow and user experience within the facility.

For skating enthusiasts, the renovated outdoor ice rinks now feature new dasher boards, repairs to the refrigerated concrete, and other essential infrastructure improvements. Adding to the atmosphere, a new outdoor wood-burning fireplace provides both warmth and ambiance.

The main street-facing entry has been upgraded with a new sliding doors to facilitate entry during busy times while maintaining a design that blends in with the traditional residential appearance of the building. The side entry to Kids Corner has been given a more contemporary approach, featuring a secure vestibule and new multi-use spaces tailored specifically for children and teens, zoned separately from the rest of the facility's activities. Inspired by child-like drawings of houses, this new entry and two story addition extends from the traditional roof form, with metal fins forming an entry canopy and providing protection from the western sun. An expansive glass facade allows daylight into program spaces and the connecting stairway, offering views of the adjacent open soccer field in the park setting.



LOCATION

Northbrook, IL

SERVICES

Architecture, Landscape
Architecture, Civil Engineering, MEP
Engineering, Structural Engineering,
Interior Design, PARC Grant
Submittal

PROJECT DETAILS

Size: 40,000 sf
Cost: \$8.5M
Completion: 2026

REFERENCE

Chris Leiner, Executive Director
Northbrook Park District
545 Academy Drive
Northbrook, IL 60062
847.897.6100
cleiner@nbparks.org



Leisure Center

Northbrook Park District

The Northbrook Park District engaged Wight & Company to develop a new vision and lead the PARC Grant process for the renovation of the Leisure Center. Based on robust community engagement and Park District input, Wight develop conceptual plans and prepared a successful PARC Grant from the IDNR in 2024, securing \$2.8M to help offset the capital costs for the renovation.

The Northbrook Park District Leisure Center, located at 3323 Walters Ave., is embarking on a transformative renovation project following the allocation of \$2.8 million in state grant funding from the Rebuild Illinois capital program. This 40,000-square-foot facility, serving as the hub for recreation programs catering to all age groups in Northbrook, houses Sunshine Preschool, the Senior Center, and the Northbrook Theatre. Originally a school building dating back to the 1960s, it was acquired by the park district in the 1980s and is now primed for modernization to better serve the community's evolving needs.

The renovation aims to revitalize the Leisure Center, catering to the diverse user base of the Northbrook Park District. The project includes the following key aspects:

- **Enhanced Facilities:** The renovation will introduce new and improved areas, such as a lounge, additional art spaces, and a technology and training room, to enrich the experience for visitors.
- **Functional Upgrades:** Areas slated for renovation or reconfiguration include multi-purpose rooms, the demonstration kitchen, the costume shop/programming space, the early childhood center, and the dressing rooms. These updates will optimize space utilization and functionality.
- **Accessibility Improvements:** The project will ensure compliance with current ADA standards, guaranteeing accessibility for all visitors and enhancing inclusivity within the facility.

8.

Technical Expertise/ Infrastructure



An Integrated Firm

More than 25 years ago, our third-generation family-owned firm realized that there was a better way to design and deliver projects for our clients...a way to dramatically improve their experience. To accomplish this, we created an environment where the top professionals in architecture, engineering, and construction could work side-by-side as one team with clients.



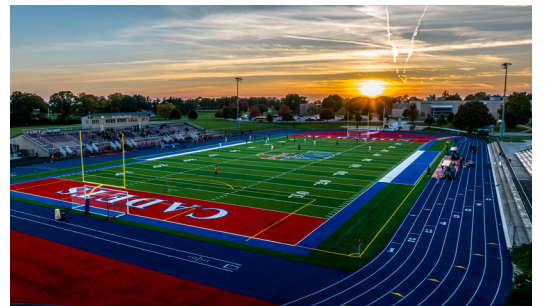
ARCHITECTURE

Our architectural expertise, offers invaluable guidance and tailored solutions to ensure that your project aligns with your objectives, meets budget constraints, and adheres to safety standards. With our team's support, you can have confidence in your project's success, making the entire architectural process both efficient and ultimately beneficial for you, the client.



ENGINEERING

Our cutting-edge engineering services revolutionize your projects and enhance overall efficiency. Our team of experienced engineers is dedicated to optimizing your project's design, performance, and cost-effectiveness. Wight's Engineering Group includes mechanical, electrical, plumbing, structural, civil, transportation and environmental professionals.



CONSTRUCTION

Wight's award winning Construction Group evolved in response to our client's needs for more effective control and representation during the construction phase of projects. Wight provides comprehensive construction services through project closeout. During construction, the people, systems, and processes we offer are unmatched in sophistication and reliability.



CUSTOMIZED SERVICES TO MEET YOUR PROJECT GOALS

ARCHITECTURE

- Landscape Architecture
- Building Design
- Interior Design
- FF&E Design / Procurement
- Health / Life Safety
- Visualization / 3-D Modeling

SUSTAINABILITY

- Sustainable Design Guidelines
- Sustainability Plans
- LEED / WELL / Passive House
- Sustainable Construction
- Energy Consulting / Modeling
- Materials Research
- Operational Expense Forecasting & Incentives

ENGINEERING

- Transportation & Infrastructure
- Environmental Assessment
- Structural Engineering
- MEP / FP Engineering
- Site / Civil Engineering
- Stormwater Management

PLANNING

- Facility Assessment
- Space Needs / Space Programming
- Project Feasibility Analysis
- Long-Range Master Planning
- Existing Building Documentation
- Risk Assessment & Planning

CONSTRUCTION

- Preconstruction Services
- Construction Management
- Design Led | Design Build
- Integrated Delivery
- Scheduling & Cost Estimating
- Value Analysis

PUBLIC ENGAGEMENT & REFERENDUM SUPPORT

- Voter Analytics
- Public Opinion Research
- Community Task Force Facilitation
- Pre-Referendum Training
- Campaign Management



2500 North Frontage Road
Darien, IL 60561
630.969.7000

211 North Clinton Street, Ste 300N
Chicago, IL 60661
312.261.5700

8181 Arista Place, Ste 100
Broomfield, CO 80021
720.432.4435

wightco.com