COMMITTEE OF THE WHOLE MEETING AGENDA

Board of Park Commissioners
August 24, 2026
6:30 PM – Mallinckrodt

1.0 Committee of the Whole Called to Order

1.1 Roll Call

2.0 Communications and Correspondence

3.0 Public Comment/Recognition of Visitors

4.0 Old Business

5.0 New Business

5.1 Recreation Green Team Update

5.2 July 2026 Financial Update

5.3 Special Recreation Fund Update

5.4 Truth in Taxation Discussion

5.5 Fee and Salary Increase Discussion

5.6 Golf Master Plan Update

5.7 Centennial Roof Replacement Update

6.0 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
Policy for Public Comment

The Board of Park Commissioners, in its regular or special meetings, is a deliberative body assembled to make decisions on new and pending matters affecting the District. Park Board and Committee meetings are meetings held in public, not a public meeting. The Board invites both oral and written communications from its residents.

To facilitate the conduct of Board/Committee meetings, the following procedures will be followed:

1. A section of each meeting will be set aside for public comment and will be noted on the agenda as "Recognition of Visitors."
2. During the "Recognition of Visitors" agenda item, audience members wishing to comment should raise their hands and will be permitted to speak once they are recognized by the President/Chairperson.
3. When recognized by the President/Chairperson, each audience member should identify themselves and limit speaking to no more than three (3) minutes, unless additional time is granted by the President/Chairperson. Each audience member will be permitted to speak only once. The President's/Chairperson's denial of or limitation on any request for an extension of time may be overruled by a majority of those Commissioners/Committee members present.
4. Questions are to be directed to the entire Board/Committee. Audience members are reminded that questions often require Board/Committee member or staff investigation or inquiry to obtain additional information before responding. As such, Board/Committee members may choose not to immediately respond to comments, and the issue instead may be referred to staff for additional consideration, or a Board/Committee member may pursue the issue at a future Board/Committee meeting. Lack of an immediate response to a question raised during public comment should not be interpreted as anything other than a commitment by the Board/Committee to take the issue under advisement for consideration and follow up or possible future action.
5. Park Board/Committee members may, by addressing the President/Chairperson, interrupt a presenter to obtain clarification and/or further information.
6. Personnel matters will not be addressed during "Recognition of Visitors."
7. During presentation and discussion of agenda items, the President/Chairperson will not recognize speakers in the audience unless the Board/Committee desires additional information from an audience member.
8. When addressing the Board/Committee, all persons permitted to speak shall confine their remarks to the matter at hand and avoid personal attacks, the impugning of motives, and merely contentious statements. If any person indulges in such remarks or otherwise engages in conduct injurious to the civil discourse of the Board/Committee and the meeting, the President/Chairperson may immediately terminate the opportunity to speak. This decision is at the discretion of the President/Chairperson or upon the affirmative vote of two-thirds (2/3) of the Park Board commissioners/Committee members present.
9. Any person, except a member of the Board, who engages in disorderly conduct during a meeting, may be ejected from the meeting upon motion passed by a majority of the Board/Committee members present.

Approved February 13, 2023

Wilmette Park District

Policy for Written Communications and Correspondence from the Public

The Wilmette Park District welcomes communications from its residents in all formats. When the communication is via email, and the intent of the resident is to have the communication included in the materials for the next public meeting, the below information outlines the process for inclusion in public meeting materials:

1. Any written communication or correspondence, including any attachments, that members of the public would like included in a Board or Committee meeting packet must be submitted to the following email address: publiccomment@wilpark.org.

2. The written communication will be included in the next public meeting, either Board/Committee meeting, unless specified otherwise by the resident.

3. All written communications submitted for inclusion in a Board/Committee packet shall pertain to public business of the Park District. Any communications unrelated to public business or that contain obscene, indecent, or profane language or imagery will not be included in Board/Committee packets.

4. The written communication must be received not less than two (2) business days prior to a meeting to be included in that particular packet. Written communications received after that time will be included in the next Board/Committee meeting packet.

5. When members of the public communicate directly with one or more members of the Board of Park Commissioners or staff using their individual Park District email addresses, the email will be included in the next Board/Committee packet if forwarded to publiccomment@wilpark.org per the time constraints outlined above.

Approved June 12, 2023

From: Sue eddington
To: Public Comment
Subject: [External] Extension of lap swimming schedule
Date: Saturday, August 8, 2026 11:21:06 AM

Thank you for working hard to coordinate with construction contractors to extend lap swimming by one week at the end of this swimming season. It is a pleasant surprise that I know will be welcome news to my fellow black line pursuers.

Sue Eddington

STAFF MEMO

Memorandum

Date: August 18, 2026

To: Chris Lindgren, Executive Director

From: Sheila Foy, Superintendent of Finance

Re: July, 2026 Financials

The results of operations through July 31, 2026 is $7.1m compared to a YTD budget of $5.2m. The District is $1.9m ahead of budget through the end of July. The District was ahead of budget by $1.9m in June also.

Revenues:

- Revenues, in total, are ahead of budget by .3% or $57,992 (.4% or $85.5k in June).
- Property Taxes for 1H, 2026 are almost all collected. There will be a delay in collecting 2H, 2026.
- The Daily Fee variance is largely permanent due to bad weather and less Bronze members.
- Fee revenue permanent differences total about $82k.
- Membership revenue is strong. About $137k of the variance is reported as permanent.
- A material amount of the retail sales variance is permanent. Tennis inventory sales are down.
- The material variances in miscellaneous revenue are:
    - Grant received from Illinois is $250k (unbudgeted) – permanent difference
    - Memorial tree and bench purchases are $14k (over budget) – permanent difference
    - Interest Income $18k (over budget) – permanent difference
    - Sponsorship Revenue for 3rd of July and the Block Party are $27k (over budget) - permanent variance.

Expenses:

- All categories of expense continue to be lower than budget.
- Through July, permanent salary savings total over $450k due to various full-time position vacancies and labor cost reductions from smaller staffing requirements. $104k in employee benefits is a permanent difference because of lower salaries.
- Contract Services are materially reported as timing. This may not apply to legal expense as that has been behind budget all year.
- Electricity expense caught up (a bit) to budget during July. In June utility expense trailed budget by 34.1%. After working with ComEd and receiving and paying correct bills, electricity expense is now behind budget by 26.3%. After calculating a 12-month rolling average of usage beginning with January, 2025, we found that electricity usage was down, on average about 25% each month this year until June when the usage was down only 11%. In July, the District's usage was 12% higher.
- Supply expenses continue to trail budget and are materially timing.

Capital – material variances only:

- $50k – Facility Condition Assessment is less than budget. Spending is slower than anticipated.
- $50k – Computer hardware and software timing difference.
- $41k – Camera project will begin in late August.
- $5k – Pool gutter project scope has changed to allocate funds to an unbudgeted project to repair the collapsed pipes under the pool.
- $45k – Unbudgeted repairs for the collapsed pipes under the pool.
- $28k – Aquatics condensers. Work will complete in the fall.
- $35k – Renovation of Ice locker rooms and lobby. Project scope is being reviewed.
- $46k – CRC Auditorium projects were budgeted in May and will not be complete until later in 2026.
- $137k - CRC renovation spending is less than budget. It is projected to complete at less than budget.
- $179k – Golf equipment purchase was budgeted for May and should be completed soon.
- $45k – Golf well replacement was budgeted for in May and will not be complete until later in 2026. When the project is complete it will be over budget by $9k.
- $6k – Completed projects that were budgeted through June and invoices have not been paid.
- ($81k) – Spent on Centennial cooling tower and not budgeted until August.
- ($96k) – Spent on Chipper Trust and not budgeted until August.
- ($62k) – Spent on Zamboni repair not budgeted until December.

Based on the information through July 31, we are projecting net unbudgeted spending of ($268,538) materially due to the actual savings from the Zamboni repair vs replacement ($62k) and the CRC Renovation ($162k). The detail of savings by project is reported in the detail of the capital expenditure report.

Wilmette Park District
Revenue and Expense Statement
For the Month Ending July 31, 2026

Total District	Through July 31			YTD Variance Actual to Budget		Total Year Budget
	Actual 2025	Actual 2026	Budget 2026	$	%	2026
Revenue						
Property Taxes	$4,052,876	$4,553,754	$4,664,040	($110,285)	-2.4%	$8,428,929
Daily Fees	1,898,218	1,854,120	1,893,597	(39,477)	-2.1%	2,929,958
Fee Revenue	9,647,237	10,052,594	10,497,829	(445,235)	-4.2%	14,343,721
Membership Fees	2,898,598	3,333,353	3,015,325	318,028	10.5%	3,337,526
Rental Revenue	1,805,405	1,927,672	1,896,847	30,826	1.6%	2,876,916
Retail Sales	134,495	118,229	129,342	(11,113)	-8.6%	239,569
Miscellaneous Revenue	849,071	693,439	378,190	315,249	83.4%	996,896
Total Revenue	$21,285,901	$22,533,162	$22,475,169	$57,992	0.3%	$33,153,514
Expenses						
Salaries & Wages	$7,752,821	$7,719,880	$8,368,735	(648,855)	-7.8%	$14,232,714
Employee Benefits	1,808,935	1,871,155	2,026,228	(155,073)	-7.7%	3,701,369
Contract Services	2,838,903	2,693,530	2,939,876	(246,346)	-8.4%	5,354,798
Utilities	409,232	430,475	584,110	(153,635)	-26.3%	1,193,881
Supplies	887,538	884,227	992,982	(108,755)	-11.0%	1,689,578
Equipment and Repairs	236,772	220,621	279,028	(58,406)	-20.9%	469,605
Operating Expenses	$13,934,201	$13,819,889	$15,190,959	($1,371,070)	-9.0%	$26,641,946
Operating Surplus (Deficit)	$7,351,700	$8,713,273	$7,284,210	$1,429,062	19.6%	$6,511,568
Non-Operating Revenue						
Bond Proceeds	$0	$0	$0	$0	N/A	$0
Capital Reimbursement	0	0	0	0	N/A	0
Total Non-Operating Revenue	$0	$0	$0	$0	N/A	$0
Non-Operating Expenses						
Capital	4,162,517	1,444,917	1,892,188	(447,270)	-23.6%	5,327,694
Capital - Special Recreation	92,011	19,055	85,000	(65,945)	-77.6%	175,000
Debt Service	295,392	154,155	154,155	0	0.0%	1,618,310
Capital Transfer	0	0	0	0		0
Overhead Transfer	0	0	0	0		0
Total Non-Operating Expenses	$4,549,921	$1,618,127	$2,131,343	($513,215)	-24.1%	$7,121,004
Net Non-Operating Surplus (Deficit)	($4,549,921)	($1,618,127)	($2,131,343)	$513,215	-24.1%	($7,121,004)
Total Expenses	$18,484,122	$15,438,017	$17,322,302	($1,884,285)	-10.9%	$33,762,950
Net Surplus (Deficit)	$2,801,779	$7,095,145	$5,152,867	$1,942,278	37.69%	($609,436)

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
JULY 31, 2026

Location	Location	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	Carryover from 2025	2026 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Owner	July Update
ADMINISTRATION OFFICE	Administration	Non-operational	Critical	Facility Condition Assessment Process	CRC, Centennial, Golf and Big Tree Master Plan creation to include Public Input and Consulting Expenses	250,000			-	250,000	Building Improvements	Chris	Interviews are in process
ADMINISTRATION OFFICE	Administration	Operational	Critical	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	78,260			45,230	33,030	Equipment	Bill	Ongoing
ADMINISTRATION OFFICE	Administration	Operational	Critical	Computer Software	Computer software (MS Office and etc.)	188,731			133,340	55,391	Licenses and Software	Bill	Ongoing
ADMINISTRATION OFFICE	Administration	Operational	Semi Critical	Camera Project	Add/replace cameras around the District	42,000		(9,923)	550	31,527	Equipment	Bill	Cameras are targeting installation the week of 8/24
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Pool Gutters	Repair 105' of pool gutters 2026	50,000		(45,000)	-	5,000	Equipment	Josh	Evaluation process is complete. Work will begin in the fall
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Collapsed Pipe Repair	Repair collapsed pipes under the pool			45,000		45,000			Project will start mid September
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Pool Slides	Repair pool slides based on 2023 evaluation	60,000			-	60,000	Equipment	Josh	Project will start mid September
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Replace Russell Condenser 1	RUSSELL/ MLH165L44PD/CON 1	14,000			-	14,000	Equipment	Josh	Project will start in the fall
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Replace Russell Condenser 2	RUSSELL/172729/CON 2	14,000			-	14,000	Equipment	Josh	Project will start in the fall
CENTENNIAL COMPLEX	Building	Operational	Critical	General Upkeep of Facility	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc.	15,000			-	15,000	Building Improvements	Josh	ongoing
CENTENNIAL COMPLEX	Ice	Non-operational	Semi Critical	Renovate locker rooms and benches in lobby	Replacing existing partitions and benches	35,000			-	35,000	Building Improvements	Josh	GM does not want to replace partitions, looking at furniture only
CENTENNIAL COMPLEX	Ice	Operational	Critical	Centennial Roof Project/ Cooling Tower	Partial Roof Replacement after Cooling Tower Move and ComEd move	2,052,000			81,646	1,970,354	Building Improvements	Josh	Unit has been ordered, delivery scheduled for October. ComEd electric work has been completed.
COMMUNITY REC CENTER	Auditorium	Operational	Critical	Aisle lighting/carpet replacement	Floor lighting for safety	21,000			-	21,000	Building Improvements	Dave	Will be ordered early summer, installed in August
COMMUNITY REC CENTER	Auditorium	Operational	Critical	Seat Repair	Phased repair/replacement of damaged seats	25,000			-	25,000	Furniture and Fixtures	Dave	GM is gathering information as to whether the plan should be replacement or refurbish. Targeting Q4 completion.
COMMUNITY REC CENTER	Center Fitness Club	Operational	Critical	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	20,000			-	20,000	Building Improvements	Dave	Order will occur in August
COMMUNITY REC CENTER	General Building	Operational	Critical	2025 CRC Project	Damage from the sprinkler accident and repairing the rest of the building	350,000	128,483	(162,241)	212,847	103,395	Building Improvements	Josh	Waiting on cabinets, furniture and flooring to complete installation
COMMUNITY REC CENTER	General Building	Operational	Semi Critical	Dance floor replacement, both studios & Marley	Room floor replacement	10,000			-	10,000	Building Improvements	Dave	CFA is updating quotes and discussing install with West Park. This project is pending fundraising by CFA. Targeting Q4 completion.

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
JULY 31, 2026

Location	Location	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	Carryover from 2025	2026 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Owner	July Update
COMMUNITY REC CENTER	Gymnastics	Operational	Critical	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	15,000			11,595	3,405	Equipment	Dave	Order will occur in August
COMMUNITY REC CENTER	Gymnastics	Non-operational	Critical	Gymnastics waiting room update-furniture	Floor, paint walls, build viewing platform, furniture	10,000			608	9,392	Building Improvements	Josh	Furniture ordered waiting on deliver
GILLSON PARK	Dog Beach	Operational	Critical	Dog Beach Fence	Refencing of the dog beach including gate replacement	50,000			3,790	46,210	Outdoor equipment	Josh	Working on permitting from Army Corp of Engineers
GILLSON PARK	Park	**Critical**	Lakefront Infrastructure Design Work	Comprehensive Plan Development		-	10,000		840	9,160	Land Improvements	Josh	Waiting on MWRD for permits
GILLSON PARK	Park	**Critical**	Lakefront Infrastructure Implementation	Roads, sewers and sidewalks		-	234,495	-	213	234,282	Land Improvements	Josh	Project complete. Waiting on MWRD approval and need to complete final payouts
GILLSON PARK	Lakeview Maintenance	Operational	Critical	Lakeview Improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc.	5,000			-	5,000	Building Improvements	Josh	Gathering pricing to repair decking at the Beach House.
GILLSON PARK	Sailing	Operational	Critical	Sailing Shack, Shed Design	Design amount only	122,953			19,315	103,638	Building Improvements	Josh	Planning continues
GILLSON PARK	Wallace Bowl	Non-operational	Critical	General upkeep of the area	Design and implement the future of Wallace Bowl - to include current year repairs	50,000			-	50,000	Land Improvements	Josh	Planning phase waiting on architect
MALLINCKRODT CENTER	Smoke Stack	Operational	Critical	Smoke Stack tuck pointing		75,000			-	75,000	Building Improvements	Josh	Targeting fall completion
PARKS DEPARTMENT	Vehicles	Operational	Critical	Chipper Truck 16	Chipper Truck Replacement, with replacement of multi use truck	150,000			96,068	53,932	Vehicles	Josh	Ordered remaining components and waiting on delivery. No ETA
PARKS DEPARTMENT	Facilities	Non-operational	Critical	LED Light Upgrades	For various facilities	25,000			6,004	18,996	Building Improvements	Josh	85% of the entire District has been upgraded!
PARKS DEPARTMENT	General Building	Operational	Not Critical	Seal Coat Parking Lots	Golf, Centennial, Mali, Golf House,CRC	80,000			-	80,000	Land Improvements	Josh	Project to being mid August
PARKS DEPARTMENT	Maple Park	Operational	Not Critical	Playground Replacement	Playground replacement per schedule	15,000			-	15,000	Equipment	Josh	Targeting fall completion
PARKS DEPARTMENT	Parks	Operational	Not Critical	Fencing	Update XXXXXX fencing	5,000			4,500	500	Outdoor equipment	Josh	Ongoing
PARKS DEPARTMENT	Parks	Operational	Semi Critical	Landscape Work	Implementing landscape plans	30,000			15,811	14,189	Land Improvements	Josh	Ongoing Forest Park work complete, work at Malli continues.
PARKS DEPARTMENT	Various Locations	Non-operational	Critical	Add or update signage	Replacing and updating current signage	15,000			-	15,000	Equipment	Josh	Communications is working on signage design.
PARKS DEPARTMENT	Various Locations	Operational	Critical	Door replacement schedule	Replace exterior doors and hardware	30,000			9,598	20,402	Building Improvements	Josh	CRC door was replaced. Identified two doors at Lakeview to be replace next.
PARKS DEPARTMENT	Various Locations	Operational	Semi Critical	Garbage Can, Park Benches and Water Fountain Replacements	For upkeep on the replacement schedules	45,000			20,482	24,518	Equipment	Josh	Ongoing

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
JULY 31, 2026

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PARKS DEPARTMENT	Hibbard	Critical	Hibbard Park Master Plan	ADA Improvements, Tot Lot Replacement, Ball Field Improvements, Landscaping and Picnic Shelter (net of requested grant)	Finishing the project at Hibbard		91,867		5,271	86,596	Land Improvements	Josh	ECC surface is complete.
PARKS DEPARTMENT	Howard Park	Operational	Critical	Concrete Curbs and Gutters	Install curbs and gutters at Howard Park			27,315	-		Land Improvements	Josh	Targeting fall completion
PARKS DEPARTMENT	Vattmann Park	Operational	Not Critical	Tennis Court Renovation	Reconcile slope, surface and drainage issues.	5,000			-	5,000	Land Improvements	Jason	Ongoing
PARKS DEPARTMENT	Vehicles	Operational	Semi Critical	F-250 Building Maintenance truck	Replacement of Parks truck, with Maverick	35,000			-	35,000	Vehicles	Josh	Reviewing purchase options
PARKS DEPARTMENT	Vehicles	Operational	Critical	Truck 27	Salt Truck Replacement	85,000			-	85,000	Vehicles	Josh	Ford cancelled current order and reordered for Dec delivery
PARKS DEPARTMENT	West Park	Non-operational	Critical	Key System	Converting all District locks to a new system that the District controls - **2026**	19,250			10,711	8,539	Building Improvements	Josh	Planning purchase
PARKS DEPARTMENT	West Park	Non-operational	Critical	Key System	Converting all District locks to a new system that the District controls - **2025**		18,883		11,359	7,524	Building Improvements	Josh	Estimated arrival is August
PLATFORM TENNIS	Platform	Operational	Semi Critical	Gas Lines and Heaters	Keeps the deck dry	25,000			-	25,000	Building Improvements	Josh	Targeting fall completion
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Bank Mower	Replacement - Last Purchased 2019	**52,000**			-	52,000	Equipment	Adam	Equipment has been delivered. Payment is in process
WILMETTE GOLF CLUB	Equipment	Operational	Critical	GPS Sprayer	10-year replacement schedule - Last Purchased 2016	**130,000**			-	130,000	Equipment	Adam	
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Riding Greens Mowers	Replacement - (2) Traction Units and (12)Cutting Units	**210,000**			-	210,000	Equipment	Adam	
WILMETTE GOLF CLUB	Equipment	Operational	Semi Critical	Sand Pro	Replacement - Bunker Rake Machine - 13 Years Old	**35,000**			-	35,000	Equipment	Adam	
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Walking Green Mowers	Cleanup and Collar Mower for Greens	**44,000**			-	44,000	Equipment	Adam	
WILMETTE GOLF CLUB	Equipment			**Purchase in 2026 - payments over 5 years**		**(471,000)**			-	(471,000)	Equipment	Adam	
WILMETTE GOLF CLUB	Equipment			**Lease Payments for above equipment**		**179,000**			-	179,000	Equipment	Adam	
WILMETTE GOLF CLUB	General Building	Operational	Semi Critical	Carpet in offices and walkway entrance	Replace carpet in Club House	20,000			644	19,357	Building Improvements	Josh	Targeting September installation
WILMETTE GOLF CLUB	Golf House	Non-operational	Critical	Basement Renovation	Renovate Golf House basement	30,000			-	30,000	Building Improvements	Josh	Discussing the scope of work
WILMETTE GOLF CLUB	Golf House	Operational	Semi Critical	General upkeep of the building	Updates to usable living space	15,000			-	15,000	Building Improvements	Josh	Discussing the scope of work
WILMETTE GOLF CLUB	Maintenance Barn	Non-operational	Critical	Bathroom renovation	Update sinks and floors	10,000			-	10,000	Building Improvements	Josh	Discussing the scope of work
WILMETTE GOLF CLUB	On Course	Operational	Critical	2nd Well Replacement	1st well was replaced in 2025	45,000		9,163	-	54,163	Land Improvements	Adam	Scheduling the work to be done
WILMETTE GOLF CLUB	On Course	Operational	Critical	Drainage Improvements	Materials for subsurface golf course drainage installs	12,000			3,885	8,115	Land Improvements	Adam	Started work in the spring
CENTENNIAL COMPLEX	Ice	Operational	Critical	Zamboni Replacement	New Zamboni-12 month lead time	125,000		(62,635)	62,365	-	Vehicles	Josh	**Cancelled - project scope downgraded**

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
JULY 31, 2026

Location	Location	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	Carryover from 2025	2026 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Owner	July Update
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Ice Maker	parts no longer available for the current unit	7,000		(7,000)	-	-	Equipment	Dave	**Cancelled for 2026; move to 2027**
GILLSON PARK	Sailing	Operational	Critical	Aquatics and Sailing Camp Equipment	Repairs and replacement of aquatics and sailing camp equipment	6,000			-	6,000	Equipment	Dave	**Complete 05/31 - need invoice**
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Pool Valves	Replace 8 butterfly valves	10,000			1,291	8,709	Equipment	Josh	**Complete**
WILMETTE GOLF CLUB	Driving Range	Operational	Critical	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	43,000		(13,370)	29,630	-	Building Improvements	Adam	**Complete**
CENTENNIAL COMPLEX	Building	Operational	Critical	Centennial Floor machine	This was a package deal with the matting			10,000	8,400	1,600	Equipment	Dave	**Complete**
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Replace Pool Vacuum Dive Well	Old vac has been repaired multiple times. End of life	7,000			7,273	(273)	Equipment	Dave	**Complete**
WILMETTE GOLF CLUB	Restaurant	Operational	Critical	Convection Oven	Past it's life span	16,000		(1,302)	14,698	-	Equipment	Adam/Josh	**Complete**
GILLSON PARK	Beaches	Operational	Critical	Security Patrol Utility Vehicle	Would have more operational capabilities	20,000		(2,452)	17,548	-	Vehicles	Dave	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	Semi Critical	Skid Loader	Replacement - 25 Year Old Machine	70,000		9,971	79,971	-	Vehicles	Adam	**Complete**
WILMETTE GOLF CLUB	Restaurant	Operational	Critical	Top Refrigerator with Prep Table	Past it's life span	10,500		(1,237)	9,263	-	Equipment	Adam/Josh	**Complete**
COMMUNITY REC CENTER	Auditorium	Operational	Critical	Theatre lightboard replacement	1990's device-using floppy discs for backup-portable unit that could be used at Wallace Bowl	20,000		(318)	19,682	-	Equipment	Dave	**Complete**
WILMETTE GOLF CLUB	Clubhouse	Non-operational	Critical	New Exterior Door	Connect patio to kitchen	15,000		5,921	20,921	-	Building Improvements	Josh	**Complete**
MALLINCKRODT CENTER	General Building	Operational	Critical	HVAC Replace Trane Units	Trane/K06K18126A-Lockinvar KBN-500	130,000		(11,485)	118,515	-	Equipment	Josh	**Complete**
WILMETTE GOLF CLUB	Maintenance Area	Operational	Critical	Resurface Driveway (asphalt work)	Scheduled maintenance on maintenance lot and other projects	120,000		5,000	125,000	-	Land Improvements	Josh	**Complete**
WILMETTE GOLF CLUB	Driving Range	Operational	Semi Critical	Range Hitting Improvements	Replacement of Driving Range Mats	17,000		(3,565)	13,435	-	Equipment	Adam	**Complete**
WILMETTE GOLF CLUB	Vehicles	Operational	Semi Critical	Medium / Lite Duty Utility Vehicles	People movers/ tools / leaf material / grass clippings/ etc.	50,000		(3,999)	46,001	-	Vehicles	Adam	**Complete**
COMMUNITY REC CENTER	General Building	Operational	Critical	Adjustable Basketball Goals	Add adjustable goals to gymnasium	41,000		1,690	42,690	-	Equipment	Dave	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Autonomous Picker and Ball Pit	Driving Range Ball Picker	62,000		(44,785)	17,215	-	Vehicles	Adam	**Complete**
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Equipment Lift	10k lb lift	22,000		(4,550)	17,450	-	Equipment	Adam	**Complete**
WILMETTE GOLF CLUB	On Course	Operational	Critical	Cart Path Repairs	Materials for fixing pot holes and resurfacing	18,000		1,551	19,551	-	Land Improvements	Adam	**Complete**
WILMETTE GOLF CLUB	Clubhouse	Operational	Critical	HVAC Replace RTU's (5 & 3)	Replace rooftop units #5 & #3 #2	90,000		(10,287)	79,713	-	Equipment	Josh	**Complete**
					Total	**5,327,694**	**483,728**	**(268,538)**	**1,444,917**	**4,070,651**			

PARKS DEPARTMENT**	Various Locations	Operational	Critical	ADA Accessibility (5.8 Levy)	Sinks and Paper Towel Dispensers	26,200	-	-	19,055	7,145	Equipment	Josh	
PARKS DEPARTMENT**	Various Locations	Operational	Critical	ADA Accessibility (5.8 Levy)	Community Playfields Sidewalk, Drivepath & Drainage upgrades	133,800	-	-	-	133,800	Land Improvements	Josh	
PARKS DEPARTMENT**	Various Locations	Operational	Critical	ADA Accessibility (5.8 Levy)	ADA Beach Mats - South section of Langdon	15,000	-	-	-	15,000	Equipment	Josh	

WILMETTE PARK DISTRICT
2026 CAPITAL PROJECTS
JULY 31, 2026

Location	Location	Operational or Non-operational	SNLC -	Project Name	Project Description	2026	Carryover from 2025	2026 Unbudgeted Spending	YTD Spending	Projected Remaining Spend	Type	Owner	July Update
					Total	175,000	-	-	19,055	155,945			
					Total	5,502,694	483,728	(268,538)	1,463,972	4,226,596			

STAFF MEMO

Memorandum

Date:	August 24, 2026
To:	Chris Lindgren, Executive Director
From:	Josh Wallace, Superintendent of Parks & Planning
Re:	2026 Special Recreation Fund ADA Projects

Background

The FY 2026 Budget includes $175,000 in the Special Recreation Fund for accessibility improvements throughout the District. The following ADA projects were identified for **2026**:

1. Lakeview Center ADA door with timed lock
2. Early Childhood Center ADA door at the north playground entrance
3. Langdon Beach accessibility mats
4. Community Playfields ADA sidewalk improvements
5. Automated ADA faucets
6. Automated ADA paper towel dispensers

As project costs were finalized, staff adjusted the planned work to remain within budget. We replaced 50 faucets with automated ADA faucets and installed approximately a dozen automated paper towel dispensers at District facilities. The cost for this work was approximately $26,200, with several remaining invoices expected (which is included in the cost).

Beach staff are obtaining quotes for accessibility mats at the south section of Langdon Beach. The mats will be purchased this year at a cost not to exceed $15,000.

The Community Playfields ADA sidewalk project was originally estimated at $55,000. The current projected cost is $133,800, with completion anticipated by the end of fall. Due to the increased cost of this project, the Lakeview and Early Childhood Center ADA door projects will not move forward in 2026.

Summary

The 2026 Budget includes $175,000 in the Special Recreation Fund for ADA improvements. Due to the increased cost of the Community Playfields sidewalk project, the Lakeview and Early Childhood Center ADA door projects will not proceed in 2026 in order to stay within budget.

Looking ahead to FY 2027, the Lakeview Center and Early Childhood Center ADA door projects that were deferred from FY 2026 have been prioritized for FY2027. The proposed FY 2027 Special Recreation Fund budget includes $275,000 for ADA improvements. The two door projects are currently estimated at $64,000, and the ADA Transition Plan and Website Audit is estimated at $75,380, leaving approximately $135,620 for additional ADA improvements.

Staff have identified the following additional high-priority projects and will continue to obtain pricing as part of the FY 2027 capital planning process.

Project	Estimated Cost
ADA Transition Plan and Website Audit	$75,380
ECC North Door and Lakeview Center Door	$64,000
Wallace Bowl ADA Path Work	TBD
CRC Breezeway Doors	TBD
ECC North Door	TBD
CRC North Gym Door	TBD

STAFF MEMO

Memorandum

Date: August 18, 2026

To: Chris Lindgren, Executive Director

From: Sheila Foy, Superintendent of Finance

Re: Truth in Taxation Discussion

In past years, the proposed levy was introduced sometime at the end of summer because both the extended levy and an estimate of next year's spending in the Special Recreation fund is available. Based on the 2026 tax cap of 2.7%, an estimate of the special recreation spending for 2027 of $946,000 and the amount of DSEB available to the District for bond payments, the Truth in Taxation percentage is 4.26% and the projected proposed levy will increase by only 1.46% due to the 14.85% decrease in tax supported debt service. Please see the chart below:

Wilmette Park District	2025 Actual Tax Levy Extension*	2026 Estimated Tax Levy	% Change	Comments
Tax Capped Funds [1]	$ 6,258,510	$ 6,427,490	2.70%	Subject to tax cap limitations
Special Recreation Fund [2]	813,960	946,000	16.22%	Not subject to tax cap limitation but does have a ceiling rate
Resolution 2026-R-X [3]	7,072,470	**7,373,490**	4.26%	Truth-In-Taxation Resolution Amounts
Debt Service Fund	1,211,267	1,031,429	-14.85%	Established by existing bond ordinance and proposed issuances
Levy Adj PA 102-0519 [4]	-	-		
Total Proposed Tax Levy Ordinance 2026-O-X	8,283,737	**8,404,919**	1.46%	Total **estimated** tax levy and % increase

2026 Tax Levy Summary - Estimated minimum
7% increase in NSSRA contributions up from 2026 actual
5% increase in NSSRA aides up from 2026 actual
$275,000 Special Recreation capital budget

STAFF MEMO

The chart below shows what the levy could look like if we wanted to maximize the special recreation levy for 2026. The maximum tax rate (4 cents) of the EAV $3,145,280,345 calculates the levy at $1,258,112 BUT brings the Truth in Taxation increase to 8.67%. The overall tax levy increase would be 5.23%.

Wilmette Park District	2025 Actual Tax Levy Extension*	2026 Estimated Tax Levy	% Change	Comments
Tax Capped Funds [(1)]	$ 6,258,510	$ 6,427,490	2.70%	Subject to tax cap limitations
Special Recreation Fund [(2)]	813,960	1,258,112	54.57%	Not subject to tax cap limitation but does have a ceiling rate
Resolution 2026-R-X [(3)]	7,072,470	**7,685,602**	8.67%	Truth-In-Taxation Resolution Amounts
Debt Service Fund	1,211,267	1,031,429	-14.85%	Established by existing bond ordinance and proposed issuances
Levy Adj PA 102-0519 [(4)]	-	-		
Total Proposed Tax Levy Ordinance 2026-O-X	8,283,737	**8,717,031**	5.23%	Total **estimated** tax levy and % increase

I propose one more scenario. We can increase the levy by the amount of tax supported debt that rolled off in 2026. That amount is $183,204. If we add that amount to the minimum levy for the special recreation fund the Truth in Taxation percentage is 6.85% but the overall tax levy is 3.67% which may be very close to what CPI will end up at for this year.

Wilmette Park District	2025 Actual Tax Levy Extension*	2026 Estimated Tax Levy	% Change	Comments
Tax Capped Funds [(1)]	$ 6,258,510	$ 6,427,490	2.70%	Subject to tax cap limitations
Special Recreation Fund [(2)]	813,960	1,129,204	38.73%	Not subject to tax cap limitation but does have a ceiling rate
Resolution 2026-R-X [(3)]	7,072,470	**7,556,694**	6.85%	Truth-In-Taxation Resolution Amounts
Debt Service Fund	1,211,267	1,031,429	-14.85%	Established by existing bond ordinance and proposed issuances
Levy Adj PA 102-0519 [(4)]	-	-		
Total Proposed Tax Levy Ordinance 2026-O-X	8,283,737	**8,588,123**	3.67%	Total **estimated** tax levy and % increase

Encl.

- District's Outstanding Debt Memo
- 2027 Debt Repayment Schedule
- Tax Levy History

STAFF MEMO

Memorandum

Date: August 18, 2026

To: Chris Lindgren, Executive Director

From: Sheila Foy, Superintendent of Finance

Re: District's Outstanding Debt

The attached spreadsheet is a view of the outstanding debt for the District from 2026 through 2032. Debt payments due in 2026 are as follows:

Referendum debt from 2016 due 2026	$183,204
Debt Service Extension Base 2016 (DSEB) due 2026	$387,182
Debt Service Extension Base (3220 BTL) due 2031	$655,750
Total Tax Supported Debt for 2026	$1,226,136

The remaining 2026 debt for the District is debt certificates. Those amounts are paid from District operations. The total amount of debt certificate payments for 2026 is $392,173 and are budgeted as part of the operations budget(s) for the CRC, Golf and Platform Tennis.

With respect to the tax supported debt, the District will have all referendum debt retired by the end of 2026. There will be one issuance of DSEB debt that will be retired also. When comparing the tax supported debt payments from 2026 to the tax supported payments of 2027, the District will have only one issue that is tax supported but the 2027 payment scheduled is $1,075,500 as compared to the $655,750 payment due for 2026. The District structured the repayment schedule to take advantage of tax supported (DESB) debt.

Question – How do we know what amount of tax supported debt payments are available to the District? That amount grows at the same CPI rate as the tax capped funds in the levy. DSEB growth since 2021:

DSEB	AMOUNT	CPI
2021	844,338.00	
2022	856,159.00	1.40%
2023	898,967.00	5.00%
2024	943,915.00	5.00%
2025	976,008.00	3.40%
2026	1,004,312.23	2.90%
2027	1,031,428.66	2.70%

When the District issued the Big Tree Lane debt in 2024, we estimated the amount of tax support we would receive in future years. The District estimated very close for 2026 and 2027. DSEB debt repayments for 2026 are $1,042,932 and we received $1,004,312. The difference is $38,620. DSEB debt repayments for 2027 are $1,075,500 and we will receive $1,031,429. The difference is $44,071. That amount between payments due and taxes received will be paid out of operating funds. 96% of this debt is funded with the levy.

The last piece of information I wanted to share with you is the reduction in the levy due to the final payment of the 2016 referendum debt. 2026 levy amounts supporting debt are $1,211,267 and the 2027 levy payments supporting debt are $1,031,429. That is a decrease of $179,838 or 14.85%.

Please see the attached chart for details related to the District's outstanding debt and let me know if you have any questions.

Wilmette Park District

Debt Payment Schedule

	3/17/2016	9/7/2016	3/17/2016	12/3/2020	3/16/2022	6/4/2024			
Series	**2016B**	**2016D**	**2016C**	**2020 FINAL**	**2022A**	**2024**			
Use	Mallinckrodt	General Capital	CRC Parking	Golf Cart Path	West Park	Beth Hillel			
Bond Type	**G.O. Refunding Park Bonds**	**G.O . Limited Refund Park Bonds**	**Refunding Debt Certificate**	**Refunding Debt Certificate**	**Debt Certificates**	**G.O. Limited Park Bonds**	**Totals**		
Average interest rates	1.78%	1.89%	1.98%	1.45%	3.00%	5.00%			
Amount of original issue	$1,650,000	$3,565,000	$660,000	$865,000	$1,935,000	$5,015,000	$16,902,000		
Redemptions through 12/31/2025	$1,470,000	$3,185,000	$585,000	$290,000	$690,000	$0	$9,432,000		
Debt Principal outstanding @ 12/31/2025	$180,000	$380,000	$75,000	$575,000	$1,245,000	$5,015,000	$7,470,000		
Source	**Referendum**	**DSEB**	**Operations**	**Operations**	**Operations**	**DSEB**			
Principal & Interest	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec	1-Dec			
Interest	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun	1-Jun		Tax Supported	
Principal & Interest maturing by 12/31:								Debt	Levy
2026	183,204	387,182	76,485	88,338	227,350	655,750	1,618,309	1,226,136	2025
2027				87,178	231,650	1,075,500	1,394,328	1,075,500	2026
2028				86,018	230,650	1,113,250	1,429,918	1,113,250	2027
2029				84,858	229,500	1,152,000	1,466,358	1,152,000	2028
2030				88,698	228,200	1,196,500	1,513,398	1,196,500	2029
2031				87,465	231,750	761,250	1,080,465	761,250	2030
2032				86,233			86,233	0	2031
Total Principal and Interest	**$183,204**	**$387,182**	**$76,485**	**$608,785**	**$1,379,100**	**$5,954,250**	**$8,589,006**	**$6,524,636**	
									Retirement
Principal only maturing by 12/31:									as % of total
2026	180,000	380,000	75,000	80,000	190,000	405,000	1,310,000	965,000	18%
2027				80,000	200,000	845,000	1,125,000	845,000	15%
2028				80,000	205,000	925,000	1,210,000	925,000	16%
2029				80,000	210,000	1,010,000	1,300,000	1,010,000	17%
2030				85,000	215,000	1,105,000	1,405,000	1,105,000	19%
2031				85,000	225,000	725,000	1,035,000	725,000	14%
2032				85,000			85,000	0	1%
Total Principal	**$180,000**	**$380,000**	**$75,000**	**$575,000**	**$1,245,000**	**$5,015,000**	**$7,470,000**	$965,000	100%
	Referendum	**DSEB**	**Operations**	**Operations**	**Operations**				

Wilmette Park District
Tax Levy History

Tax Levy Year	Equalized Assessed Valuation (EAV) Amount	EAV % Change	Tax Levy Ordinance Amount	Tax Levy Ordinance % Change	Cook County Tax Levy Extension Amount	Cook County Tax Levy Extension % Change	(2) CPI-U	(3) Final Tax Rate	(4) % of Household Tax Bill	Actual Tax Rate	Cook County Multiplier	Multiplier Change
1988	$ 353,704,473	1.8%	$ 2,682,591	5.08%	$ 2,763,068	5.88%	4.4%	0.7520	6.8%			
1989	505,508,756 *	42.9%	2,721,160	1.44%	2,815,990	1.92%	4.4%	0.5570	6.3%			
1990	533,572,347	5.6%	2,884,275	5.99%	2,983,981	5.97%	4.6%	0.5590	5.9%			
1991	540,861,878	1.4%	3,109,278	7.80%	3,216,651	7.80%	6.1%	0.595	6.0%			
1992	661,867,408 *	22.4%	3,216,651	3.45%	3,280,983	2.00%	3.1%	0.496	5.8%			
1993	679,032,021	2.6%	3,272,591	1.74%	3,338,194	1.74%	2.9%	0.492	5.7%			
1994 (1)	667,685,558	-1.7%	3,338,194	2.00%	3,391,112	1.59%	2.7%	0.508	5.6%			
1995	758,550,642 *	13.6%	3,391,112	1.59%	3,458,935	2.00%	2.7%	0.456	5.4%			
1996	766,975,964	1.1%	3,477,120	2.54%	3,551,099	2.66%	2.5%	0.463	5.5%			
1997	769,256,969	0.3%	3,576,854	2.87%	3,653,971	2.90%	3.3%	0.475	5.4%			
1998	862,859,690 *	12.2%	3,637,894	1.71%	3,710,296	1.54%	1.7%	0.430	5.2%			
1999	893,014,250	3.5%	3,695,892	1.59%	3,777,450	1.81%	1.6%	0.423	5.1%			
2000	884,550,910	-0.9%	4,584,271	24.04%	4,670,429	23.64% (5)	2.7%	0.528	6.1%			
2001	1,129,619,810 *	27.7%	4,704,756	2.63%	4,800,884	2.79%	3.4%	0.425	5.8%			
2002	1,212,289,142	7.3%	6,058,007	28.76%	6,182,675	28.78% (6)	1.6%	0.510	9.8%			
2003	1,204,451,117	-0.6%	6,203,400	2.40%	6,335,413	2.47%	2.4%	0.526	7.0%			
2004	1,494,697,673 *	24.1%	6,437,013	3.77%	6,576,670	3.81%	1.9%	0.440	6.8%	0.4400	2.5757	
2005	1,625,889,391	8.8%	6,571,605	2.09%	6,714,923	2.10%	3.3%	0.413	6.6%	0.4130	2.7320	6.1%
2006	1,618,606,101	-0.4%	6,992,957	6.41%	7,138,053	6.30%	3.4%	0.441	6.9%	0.4410	2.7076	-0.9%
2007	2,050,292,918 *	26.7%	7,223,510	3.30%	7,381,055	3.40%	2.5%	0.360	6.8%	0.3600	2.8439	5.0%
2008	2,189,227,645	6.8%	7,501,663	3.85%	7,651,697	3.67%	4.1%	0.348	6.7%	0.3495	2.9786	4.7%
2009	2,323,036,807	6.1%	7,558,236	0.75%	7,712,482	0.79%	0.1%	0.332	6.7%	0.3320	3.3701	13.1%
2010	2,075,019,803 *	-10.7%	7,973,706	5.50%	8,092,577	4.93%	2.7%	0.390	6.6%	0.3900	3.3000	-2.1%
2011	1,865,716,871	-10.1%	8,319,026	4.33%	8,414,383	3.98%	1.5%	0.451	6.7%	0.4510	2.9706	-10.0%
2012	1,731,359,398	-7.2%	8,411,261	1.11%	8,527,358	1.34%	3.0%	0.493	6.4%	0.4925	2.8056	-5.6%
2013	1,557,097,514 *	-10.1%	8,476,103	0.77%	8,519,721	-0.09%	1.7%	0.548	6.3%	0.5472	2.6621	-5.1%
2014	1,580,779,594	1.5%	8,480,966	0.06%	8,618,969	1.16%	1.5%	0.546	6.1%	0.5452	2.7253	2.4%
2015	1,538,303,602	-2.7%	7,880,409	-7.08%	7,964,674	-7.59%	0.8%	0.518	5.7%	0.5184	2.6685	-2.1%
2016	1,919,808,636 *	24.8%	8,119,209	3.03%	8,019,468	0.69%	0.7%	0.418	5.4%	0.4180	2.8032	5.0%
2017	1,958,910,950	2.0%	8,174,636	0.68%	8,198,015	2.23%	2.1%	0.419	5.4%	0.4190	2.9627	5.7%
2018	1,898,536,964	-3.1%	8,238,996	0.79%	8,448,099	3.05%	2.1%	0.445	5.4%	0.4450	2.9109	-1.7%
2019	2,059,467,654 *	8.5%	8,448,466	2.54%	8,539,058	1.08%	2.3%	0.415	5.3%	0.4150	2.9160	0.2%
2020	2,064,064,885	0.2%	7,773,418	-7.99%	7,838,194	-8.21%	1.4%	0.380	4.8%	0.3800	3.2234	10.5%
2021	1,910,719,320	-7.4%	6,586,520	-15.27%	6,744,203	-13.96%	7.0%	0.353	4.1%	0.3530	3.0027	-6.8%
2022	2,367,558,710 *	23.9%	6,942,362	5.40%	7,067,806	4.80%	6.5%	0.299	4.1%	0.0030	2.9237	-2.6%
2023	2,409,723,817	1.8%	7,246,167	4.38%	7,341,011	3.87%	3.4%	0.305	4.1%	0.0031	3.0163	3.2%
2024	2,413,289,377	0.1%	7,788,869	7.49%	7,927,511	7.99%	2.9%	0.328	4.2%	0.0033	3.0355	0.6%

Footnotes
(1) Tax Cap Legislation takes affect on non-home rule taxing districts.
(2) Consumer Price Index - Urban (Applicable to that year's tax levy).
(3) Total tax rate which is applied to each $100 of a property owner's EAV.
(4) Park District Tax as a percentage of an average homeowner's total tax bill.
(5) Includes Pool Referendum Bond Issue.
(6) Includes Mallinckrodt Referendum Bond Issue.
* Triennial Reassessment

STAFF MEMO

Memorandum

Date: August 18, 2026

To: Board of Park Commissioners

cc: Chris Lindgren, Executive Director
Josh Wallace, Superintendent of Parks and Planning
Adam Kwiatkoski, Golf General Manager
Dave Merrill, Superintendent of Recreation
Lindsay Thomas, Superintendent of Operations

From: Sheila Foy, Superintendent of Finance

Re: 2027 Fee and Salary Increase Information

The 2027 annual budget exercise for the District is in its planning phase. A preliminary schedule has been created and the next matter for discussion is the determination of uniform budget rate changes. This will be the rate(s) used by staff to develop next year's budget. **2027 budgeted amounts are to be calculated against 2026 projections unless otherwise noted.**

CPI-U at the end of 2025 was 2.7%. Tax cap legislation has set the tax levy increase to be the lower of the CPI-U for the prior year or 5%. The 2026 tax levy (paid out in 2027) will be limited to 2.7% for the tax capped funds. Searches on the internet have projected 2026 CPI-U to be somewhere from 3.4% to 4.2%.

The following is a history of rate increases used for previous budgets.

- **Program Fees**

Year	% Increase
2020	3%
2021	Little to no increase
2022	5%
2023	5%
2024	4%
2025	3% to 3.5%
2026	5%

- Salaries & Wages

Year	% Increase
2020	3.00%
2021	None
2022	5.0%
2023	7.0%
2024	4.0%
2025	3.0%
2026	3.0%

- CPI-U – Used to create the tax levy

Year	% Increase
2020	1.4%
2021	7.0% limited to 5.0%
2022	6.5% limited to 5.0%
2023	3.4%
2024	2.9%
2025	2.7%
2026	TBD

- CPI-W – Used for Cost-of-Living adjustments

Year	% Increase
2020	1.3%
2021	5.9%
2022	8.7%
2023	3.2%
2024	2.5%
2025	2.8%
2026	TBD

Staff Recommendations:

- **Staff Wage Increase**: Based on our previous increases and comps from other comparable agencies, we are recommending a **4.0%** wage increase. For clarity, this is a budget pool for the entire agency and staff increases will be factored on performance.

- **Program Fee Increase:** Staff are recommending a **5.0%** average increase for programs and services to keep in line with increases in costs in the long-term capital model.

STAFF MEMO

Memorandum

Date: August 24, 2026

To: Chris Lindgren, Executive Director

From: Adam Kwiatkoski, Golf Course General Manager

Re: Wilmette Golf Club Master Plan

Background

A Master Plan for the Wilmette Golf Club has been a goal of the district for many years. Because of the Comprehensive and Strategic plans, the district is now prioritizing this master plan and has hired a golf course architect to assess the course and recommend improvements.

Staff from the Golf Club have met with golf course architect Todd Quitno, who created the driving range Master Plan in 2023. The district has a relationship with this architect and has chosen to work with him again. Todd has put together a proposal for the work, which includes assessing opportunities for infrastructure and feature improvements to elevate maintenance efficiencies, shot values, playability and golfer satisfaction across all 18 holes and practice areas. In addition, the proposal includes programming analysis, golf course analysis, schematic design, phasing and cost estimating, as well as the creation of a bound report at the end. A final report would be expected by the end of the year.

The price on the proposal is $36,000, which is just over the spending threshold of the Executive Director, and so staff is coming to the board for their review and approval.

Summary

The proposal will be brought before the board at the September Board meeting for approval and any remaining questions.

STAFF MEMO

Memorandum

Date: August 24, 2026

To: Chris Lindgren, Executive Director

From: Josh Wallace, Superintendent of Parks & Planning

Re: Centennial Roof Replacement Update

Background

The Centennial Ice cooling tower replacement project is currently underway. As previously presented to the Board, the existing cooling tower could not be replaced in its current location due to engineering and manufacturer requirements. The project was designed to relocate the cooling tower to the ground adjacent to the facility with a new sound barrier wall.

The district awarded a $1,321,000 contract for removal of the existing cooling tower and installation of the new ground-mounted cooling tower and sound barrier wall. This work is anticipated to be complete in the Fall of 2026. In preparation for the project, ComEd relocated the facility's main electrical feed and installed a new transformer. The district also rented a temporary generator for seven days to maintain the ice during the electrical service interruption. Additional project costs include structural engineering drawings, architectural review, and project oversight.

Once the cooling tower is removed from the roof, the existing mechanical well and roof area will need to be reconstructed. Bulley & Andrews prepared a construction budget based on structural engineering drawings for this phase of the work. The proposed scope includes demolition of the existing mechanical well and cooling tower support structure, new structural steel and roof decking, reconstruction of the mansard roof, new roofing and drainage, and associated electrical and HVAC work. Bulley & Andrews' current estimate for this work is $851,199.

Financial Summary

The district budgeted $2,052,000 in FY 2026 and $2,193,300 in FY 2027 for the Centennial project, for a combined budget of $4,245,300. The district has also received a $250,000 grant to offset project costs. Based on the costs identified to date, the district has committed $1,430,000 which includes the final ComEd cost in FY 2026 for the cooling tower replacement, electrical work, temporary generator, drawings, architectural review, and project oversight. The proposed Bulley & Andrews CMA contract for the roof reconstruction phase is $851,199.

Next Steps

Staff are presenting the proposed CMA approach with Bulley & Andrews for discussion. Following this discussion, staff plan to bring the proposed $851,199 Construction Manager as Advisor agreement with Bulley & Andrews to the Board at the September 14, 2026 Board meeting for consideration.