FINANCE COMMITTEE OF THE WHOLE MEETING AGENDA

Board of Park Commissioners

October 12, 2026
6:30 p.m. – Village Hall

1.0 Meeting Called to Order

1.1 Roll Call

2.0 Communications and Correspondence

3.0 Public Comment/Recognition of Visitors

4.0 New Business

4.1 Non-Recreation Budgets Discussion

4.2 2026 Capital Update

4.3 2027 Capital Budget Discussion

5.0 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

Memorandum

Date: October 5, 2026

To: Chris Lindgren, Executive Director

From: Sheila Foy, Superintendent of Finance

Re: Proposed 2027 Non-Recreation Budgets

The 2027 budgets for the General (Corporate), Debt Service, Liability, IMRF, Social Security, Audit, Police/Security and Special Recreation Funds of the Wilmette Park District are presented for your consideration. The budget highlights of each division are as follows:

Corporate Fund/Executive Division – records revenues and expenditures related to the activities of the Executive Director and the Board of Directors. Also included are expenses for the entire District such as network and District communication expenses. The expenses in this area and all divisions within the Corporate Fund are allocated to the facilities and programming areas as Administration Overhead.

- 2026 Property Taxes (collected in 2027) will increase by 2.7% for all the tax capped funds (Corporate, Recreation, Liability, IMRF, Social Security, Audit, and Police/Security). The allocation of property taxes among these funds is a function of the target ending fund balance for each fund with the remainder being allocated to the Corporate Fund. That is why the increase in property tax revenue is 10.21% yet the overall property tax increase for the tax capped funds is 2.7%.
- We have been notified by the Illinois Department of Revenue that they are estimating an increase of 21.9% in PPRT (Personal Property Replacement Taxes) for their next fiscal year. That percentage is for our year 07/01/26 – 06/30/27. The time covering 07/01/27-12/31/27 is budgeted at 3%.
- The increase in salaries is largely due to all bonus amounts are now being budgeted within this Fund. In 2026, the bonus amounts were budgeted in each individual unit. Actual salaries are budgeted at 4%.
- Health Insurance rates have increased overall by just under 11.5%. If the amount is different from that percentage, there is usually a change in head count.
- Training and Education is up due to additional trainings scheduled for 2027.
- Miscellaneous Contract Services are up due to an increase in network expenses for 2027.
- The Electricity and Natural Gas budgets have been provided by the commodity brokers for 2027. Natural Gas should be close. We will renegotiate our electricity expense in May, 2027. The broker has estimated what they believe the expense will be next year.
- Admin Overhead will be updated when the Recreation budget is complete.
- Overall budget is up .59%

Corporate Fund/Finance - reports expenditures related to the activities of the Finance, Technology and Administration building Customer Service areas.

- Salaries are up more than 4% compared to projections because projections did not include a full year of salaries for all employees.
- Health Insurance is down due to a change in headcount.
- Training and Education is up because we did not complete all the budgeted trainings for 2026. Finance was understaffed from the beginning of February through the beginning of June and we were unable to attend all budgeted trainings.
- Dues are up significantly as we have a membership with MS-ISAC that was provided to us free in past years and now we have to pay for that. The membership is valuable to the Technology department.
- Overall budget is up 7.20%

Corporate Fund/District Operations – records expenditures related to the activities of the +administration of District Operations.

- Training and Education are up due to the same explanation as above.
- Program Operation Supplies are down as amounts spent in 2026 are not required to be spent in 2027.
- Overall budget is down 3.23%

Corporate Fund/Communications – records expenditures related to the activities of the Marketing and Communication area.

- Part-time salaries are up due to the new Community Partnership Coordinator.
- There is increased funding in Advertising, Printing and Postage.
- The overall budget is up 17.54% due to all communication projects planned for 2027.

Corporate Fund/Sustainability – records expenditures related to the Districts sustainability activities.

- Miscellaneous supply budget is up to align with the Sustainability plan.
- The overall budget is up 7.15%

Corporate Fund/Human Resources – records expenditures related to the activities of the Human Resources Department.

- There is less District wide training planned for 2027.
- The compensation study has begun and will complete in 2027. The budget dollars have been allocated accordingly.
- Overall budget is up 3.09%

Corporate Fund/Parks and Planning Operations – records the revenues and expenditures related to the activities of the Superintendent, Parks Planner and an Admin position.

- Training and education costs are up slightly.
- Miscellaneous contract services are decreasing due to the completion of expenses associated with the Morton Arboretum grant.
- Overall budget is up 8.56%

Corporate Fund/Parks - Ground Operations – records the revenues and expenditures related to the activities of the maintenance of our Parks.

- Administration and maintenance salaries are up compared to projections because projections did not include full year salaries for all employees in the department.
- Land improvements (tree planting) expenses are reduced for 2027. We are targeting planting 50 trees (down from approximately 100 in 2026) to allow staff to better balance new plantings with the watering and establishment care required for trees planted during the prior year.
- Overall budget is up 12.11%

Corporate Fund/Building Maintenance Operations – records the expenditures related to the oversight and maintenance of our Buildings.

- Administration and Maintenance salaries are up 27.78% and 11.72% respectively, as projections did not include full-year salaries either line.
- Health Insurance is up for the same reason.
- Overall budget is up 12.20%

Corporate Fund/Mechanical Operations – records the expenditures related to the activities of the District's mechanic.

- Overall budget is up 5.04%

Debt Service Fund – records the revenues and expenditures related to the servicing of the District's debt.

- Property Taxes are down 13.14%.
- Principal and Interest payments are down as we pay off our outstanding debt. We issued no debt in 2026.

Liability Insurance Fund – records the revenues and expenses related to the District's risk management program.

- In-house training is up due to the projected number of employees scheduled to take the state mandated reporter training in 2027.
- Unemployment expense is up from projections and amounts in previous years. We continue to fight unemployment claims as we have open positions to offer to employees.

- PDRMA non-health insurance is up 12.41% for next year.
- Overall budget is down and property tax allocation is up for 2027.

IMRF Fund – records the revenues and expenses related to the District's pension plan.

- The District's IMRF contribution fell from 8.29% to 6.62%, resulting in a reduction of IMRF expense for 2027.

Social Security Fund – records the revenues and expenses related to the collection of social security payroll taxes.

- Overall expense is up 1.98%.

Audit Fund – records the revenues and expenses related to the District's annual independent audit.

- Expenses are up 13.08% from 2026 projections due to anticipated increases in legal and actuary services.

Security/Police Fund – records the revenues and expenses related to the District's security activities.

- Budgeted expenses for 2027 are up 4.58%

Special Recreation Fund – records the revenues and expenses related to the District's support of NSSRA (North Suburban Special Recreation Association) and the use of Special Needs Aides around the District.

- The Membership Annual Contribution (MAC) is up 6%.
- Projected expense for Aides is 1.65% over budget. The projected Aide expense for 2027 will be down 11.72%.
- 2027 Capital spend is $275,000.



Wilmette Park District

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 10 - CORPORATE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
10-11-100-4100	Property Taxes	3,171,486.48	3,188,956.27	2,021,283.44	3,659,748.00	3,659,748.00	0.00	0.00%	4,033,490.00	373,742.00	10.21%
10-11-100-4110	Replacement Taxes	284,036.85	228,611.26	175,577.37	240,563.90	260,530.28	19,966.38	8.30%	284,886.60	24,356.32	9.35%
	Total Category: 41 - Property Taxes :	**3,455,523.33**	**3,417,567.53**	**2,196,860.81**	**3,900,311.90**	**3,920,278.28**	**19,966.38**	**0.51%**	**4,318,376.60**	**398,098.32**	**10.15%**
Category: 46 - Rental Revenue											
10-11-100-4680	Facility Rental	74,073.44	75,464.08	57,428.86	76,896.28	76,896.28	0.00	0.00%	78,371.56	1,475.28	1.92%
	Total Category: 46 - Rental Revenue :	**74,073.44**	**75,464.08**	**57,428.86**	**76,896.28**	**76,896.28**	**0.00**	**0.00%**	**78,371.56**	**1,475.28**	**1.92%**
Category: 48 - Miscellaneous Revenue											
10-11-100-4900	Miscellaneous Revenue	59,307.94	40,098.65	19,751.11	21,824.58	19,751.11	-2,073.47	-9.50%	24,152.58	4,401.47	22.28%
10-11-100-4910	Over/Short Revenue	-167,932.86	7,450.40	509.62	995.00	736.88	-258.12	-25.94%	995.00	258.12	35.03%
10-11-100-4960	Interest Revenue	843,385.99	518,322.60	236,829.07	328,510.00	435,046.47	106,536.47	32.43%	533,679.17	98,632.70	22.67%
	Total Category: 48 - Miscellaneous Revenue :	**734,761.07**	**565,871.65**	**257,089.80**	**351,329.58**	**455,534.46**	**104,204.88**	**29.66%**	**558,826.75**	**103,292.29**	**22.67%**
Category: 50 - Salaries & Wages											
10-11-100-5000	Administration	303,945.14	283,729.15	117,888.06	300,845.04	301,775.33	930.29	0.31%	637,918.84	336,143.51	111.39%
10-11-100-5035	PT Coordinator	480.00	440.00	380.00	544.00	560.00	16.00	2.94%	784.00	224.00	40.00%
10-11-100-5055	PT Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**304,425.14**	**284,169.15**	**118,268.06**	**301,389.04**	**302,335.33**	**946.29**	**0.31%**	**638,702.84**	**336,367.51**	**111.26%**
Category: 51 - Employee Benefits											
10-11-100-5110	Health Insurance Premiums	38,697.62	31,367.71	28,915.67	42,785.84	42,981.93	196.09	0.46%	47,631.92	4,649.99	10.82%
10-11-100-5150	Training & Education	4,511.96	4,176.34	5,986.49	18,435.00	14,890.00	-3,545.00	-19.23%	28,185.00	13,295.00	89.29%
10-11-100-5160	Dues	9,021.38	9,004.29	9,547.93	9,330.00	9,487.93	157.93	1.69%	9,758.00	270.07	2.85%
10-11-100-5170	Awards and Meetings	18,400.23	21,281.66	13,482.84	21,750.00	17,662.84	-4,087.16	-18.79%	21,665.00	4,002.16	22.66%
	Total Category: 51 - Employee Benefits :	**70,631.19**	**65,830.00**	**57,932.93**	**92,300.84**	**85,022.70**	**-7,278.14**	**-7.89%**	**107,239.92**	**22,217.22**	**26.13%**
Category: 52 - Contract Services											
10-11-100-5205	Equipment Maintenance Servi	7,036.23	6,259.42	4,593.86	6,600.00	6,300.00	-300.00	-4.55%	6,240.00	-60.00	-0.95%
10-11-100-5220	Transportation	104.01	103.75	0.00	150.00	100.00	-50.00	-33.33%	100.00	0.00	0.00%
10-11-100-5225	Misc. Contract Services	38,554.24	28,664.82	22,720.46	30,435.00	30,685.00	250.00	0.82%	40,645.01	9,960.01	32.46%
10-11-100-5226	Bank Fees & Charges	1,272.77	3,500.65	1,231.27	3,910.00	1,810.00	-2,100.00	-53.71%	2,410.00	600.00	33.15%
10-11-100-5245	Legal Services	101,006.49	88,588.02	49,185.58	103,200.00	103,200.00	0.00	0.00%	184,000.00	80,800.00	78.29%
10-11-100-5250	Misc. Professional Services	174,036.55	307,659.76	144,346.33	196,606.00	192,307.60	-4,298.40	-2.19%	208,896.25	16,588.65	8.63%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
10-11-100-5270	Postage	3,247.00	4,942.62	3,950.07	5,210.00	5,200.07	-9.93	-0.19%	5,260.00	59.93	1.15%
10-11-100-5271	Principal - Lease	52,399.00	53,971.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5273	Interest - Lease	13,979.00	12,407.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-11-100-5275	Facility Rental	1,762.10	5,529.35	49,015.00	75,562.00	75,212.00	-350.00	-0.46%	77,468.36	2,256.36	3.00%
10-11-100-5280	Equipment Rental	3,316.68	1,452.78	1,937.04	2,000.00	1,937.04	-62.96	-3.15%	2,000.00	62.96	3.25%
	Total Category: 52 - Contract Services:	**396,714.07**	**513,079.17**	**276,979.61**	**423,673.00**	**416,751.71**	**-6,921.29**	**-1.63%**	**527,019.62**	**110,267.91**	**26.46%**
Category: 53 - Utilities											
10-11-100-5310	Communications	65,533.31	67,380.68	47,531.54	69,860.00	69,860.00	0.00	0.00%	68,636.00	-1,224.00	-1.75%
10-11-100-5330	Electricity	3,566.59	3,828.53	2,643.92	4,800.00	4,800.00	0.00	0.00%	4,350.00	-450.00	-9.38%
10-11-100-5350	Misc. Utilities	3,608.50	4,174.47	2,718.75	4,020.00	4,089.79	69.79	1.74%	4,236.56	146.77	3.59%
	Total Category: 53 - Utilities :	**72,708.40**	**75,383.68**	**52,894.21**	**78,680.00**	**78,749.79**	**69.79**	**0.09%**	**77,222.56**	**-1,527.23**	**-1.94%**
Category: 54 - Supplies											
10-11-100-5410	Office Supplies	5,727.94	7,169.89	3,748.09	6,300.00	6,000.00	-300.00	-4.76%	6,300.00	300.00	5.00%
10-11-100-5430	Equipment Supplies	248.98	398.36	0.00	500.00	500.00	0.00	0.00%	500.00	0.00	0.00%
10-11-100-5460	Uniform Supplies	0.00	338.10	0.00	0.00	0.00	0.00	0.00%	4,200.00	4,200.00	0.00%
10-11-100-5480	Publications & Subscriptions	19.99	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**5,996.91**	**7,906.35**	**3,748.09**	**6,800.00**	**6,500.00**	**-300.00**	**-4.41%**	**11,000.00**	**4,500.00**	**69.23%**
Category: 60 - Transfers											
10-11-100-6010	Admin Overhead Charge	-1,009,434.00	-668,093.00	-84,000.00	-1,700,000.00	-1,700,000.00	0.00	0.00%	-1,700,000.00	0.00	0.00%
	Total Category: 60 - Transfers :	**-1,009,434.00**	**-668,093.00**	**-84,000.00**	**-1,700,000.00**	**-1,700,000.00**	**0.00**	**0.00%**	**-1,700,000.00**	**0.00**	**0.00%**
	Total Department: 11 - Executive:	**4,423,316.13**	**3,780,627.91**	**2,085,556.57**	**5,125,694.88**	**5,263,349.49**	**137,654.61**	**2.69%**	**5,294,389.97**	**31,040.48**	**0.59%**

Budget Comparison Report

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Department: 12 - Finance											
Category: 50 - Salaries & Wages											
10-12-100-5000	Administration	620,597.94	645,934.56	477,625.30	672,901.02	627,863.08	-45,037.94	-6.69%	678,526.93	50,663.85	8.07%
10-12-100-5055	PT Administration	20,855.44	22,425.94	14,599.44	24,450.20	19,139.49	-5,310.71	-21.72%	23,933.10	4,793.61	25.05%
10-12-100-5080	Overtime FT	151.78	22.34	161.02	0.00	161.02	161.02	0.00%	0.00	-161.02	-100.00%
	Total Category: 50 - Salaries & Wages:	**641,605.16**	**668,382.84**	**492,385.76**	**697,351.22**	**647,163.59**	**-50,187.63**	**-7.20%**	**702,460.03**	**55,296.44**	**8.54%**
Category: 51 - Employee Benefits											
10-12-100-5110	Health Insurance Premiums	118,005.45	123,923.05	79,098.09	136,100.44	136,100.44	0.00	0.00%	129,935.73	-6,164.71	-4.53%
10-12-100-5150	Training & Education	4,667.39	5,472.68	5,662.62	10,720.00	6,300.00	-4,420.00	-41.23%	10,080.00	3,780.00	60.00%
10-12-100-5160	Dues	1,840.00	2,243.33	3,613.67	1,935.00	3,613.67	1,678.67	86.75%	5,742.00	2,128.33	58.90%
10-12-100-5170	Awards and Meetings	0.00	211.03	0.00	225.00	225.00	0.00	0.00%	225.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	**124,512.84**	**131,850.09**	**88,374.38**	**148,980.44**	**146,239.11**	**-2,741.33**	**-1.84%**	**145,982.73**	**-256.38**	**-0.18%**
Category: 52 - Contract Services											
10-12-100-5220	Transportation	510.35	535.08	290.46	684.00	500.00	-184.00	-26.90%	504.00	4.00	0.80%
10-12-100-5270	Postage	0.00	0.00	0.00	25.00	25.00	0.00	0.00%	50.00	25.00	100.00%
	Total Category: 52 - Contract Services:	**510.35**	**535.08**	**290.46**	**709.00**	**525.00**	**-184.00**	**-25.95%**	**554.00**	**29.00**	**5.52%**
Category: 53 - Utilities											
10-12-100-5310	Communications	2,632.71	2,432.91	1,260.32	2,760.00	1,898.56	-861.44	-31.21%	1,980.00	81.44	4.29%
	Total Category: 53 - Utilities :	**2,632.71**	**2,432.91**	**1,260.32**	**2,760.00**	**1,898.56**	**-861.44**	**-31.21%**	**1,980.00**	**81.44**	**4.29%**
Category: 54 - Supplies											
10-12-100-5410	Office Supplies	792.47	1,625.14	274.87	3,000.00	274.87	-2,725.13	-90.84%	2,500.00	2,225.13	809.52%
10-12-100-5460	Uniform Supplies	623.19	521.08	0.00	780.00	780.00	0.00	0.00%	780.00	0.00	0.00%
10-12-100-5470	Misc. Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 54 - Supplies :	**1,415.66**	**2,146.22**	**274.87**	**3,780.00**	**1,054.87**	**-2,725.13**	**-72.09%**	**3,280.00**	**2,225.13**	**210.94%**
	Total Department: 12 - Finance:	**770,676.72**	**805,347.14**	**582,585.79**	**853,580.66**	**796,881.13**	**-56,699.53**	**-6.64%**	**854,256.76**	**57,375.63**	**7.20%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 13 - District Operations											
Category: 50 - Salaries & Wages											
10-13-100-5000	Administration	40,839.39	42,424.04	33,536.95	43,324.00	43,615.17	291.17	0.67%	45,360.00	1,744.83	4.00%
Total Category: 50 - Salaries & Wages:		**40,839.39**	**42,424.04**	**33,536.95**	**43,324.00**	**43,615.17**	**291.17**	**0.67%**	**45,360.00**	**1,744.83**	**4.00%**
Category: 51 - Employee Benefits											
10-13-100-5110	Health Insurance Premiums	5,187.26	5,442.58	3,876.83	5,832.88	5,832.88	0.00	0.00%	6,496.79	663.91	11.38%
10-13-100-5150	Training & Education	975.92	668.85	2,589.05	3,165.00	3,800.00	635.00	20.06%	4,766.00	966.00	25.42%
10-13-100-5160	Dues	335.00	265.00	265.00	265.00	265.00	0.00	0.00%	284.00	19.00	7.17%
10-13-100-5170	Awards and Meetings	0.00	65.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 51 - Employee Benefits :		**6,498.18**	**6,441.80**	**6,730.88**	**9,262.88**	**9,897.88**	**635.00**	**6.86%**	**11,546.79**	**1,648.91**	**16.66%**
Category: 52 - Contract Services											
10-13-100-5225	Misc. Contract Services	0.00	325.00	0.00	375.00	0.00	-375.00	-100.00%	375.00	375.00	0.00%
10-13-100-5250	Misc. Professional Services	615.15	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 52 - Contract Services:		**615.15**	**325.00**	**0.00**	**375.00**	**0.00**	**-375.00**	**-100.00%**	**375.00**	**375.00**	**0.00%**
Category: 53 - Utilities											
10-13-100-5310	Communications	646.18	979.44	315.08	684.00	433.25	-250.75	-36.66%	486.84	53.59	12.37%
Total Category: 53 - Utilities :		**646.18**	**979.44**	**315.08**	**684.00**	**433.25**	**-250.75**	**-36.66%**	**486.84**	**53.59**	**12.37%**
Category: 54 - Supplies											
10-13-100-5400	Program Operation Supplies	0.00	1,525.79	159.38	9,300.00	9,300.00	0.00	0.00%	3,350.00	-5,950.00	-63.98%
10-13-100-5410	Office Supplies	27.08	173.46	17.07	100.00	17.07	-82.93	-82.93%	100.00	82.93	485.82%
10-13-100-5480	Publications & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	450.00	450.00	0.00%
Total Category: 54 - Supplies :		**27.08**	**1,699.25**	**176.45**	**9,400.00**	**9,317.07**	**-82.93**	**-0.88%**	**3,900.00**	**-5,417.07**	**-58.14%**
Total Department: 13 - District Operations:		**48,625.98**	**51,869.53**	**40,759.36**	**63,045.88**	**63,263.37**	**217.49**	**0.34%**	**61,668.63**	**-1,594.74**	**-2.52%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 14 - Communications											
Category: 50 - Salaries & Wages											
10-14-100-5000	Administration	191,917.47	258,560.03	209,115.64	270,962.32	271,602.60	640.28	0.24%	282,795.72	11,193.12	4.12%
10-14-100-5055	PT Administration	0.00	0.00	8,367.50	12,000.00	13,725.00	1,725.00	14.38%	61,204.00	47,479.00	345.93%
10-14-100-5080	Overtime FT	251.75	19.37	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5085	Overtime PT	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	695.25	695.25	0.00%
	Total Category: 50 - Salaries & Wages:	**192,169.22**	**258,579.40**	**217,483.14**	**282,962.32**	**285,327.60**	**2,365.28**	**0.84%**	**344,694.97**	**59,367.37**	**20.81%**
Category: 51 - Employee Benefits											
10-14-100-5110	Health Insurance Premiums	43,827.03	56,591.44	41,352.85	62,217.34	62,217.34	0.00	0.00%	69,299.06	7,081.72	11.38%
10-14-100-5150	Training & Education	2,022.45	3,064.59	4,366.37	6,050.00	6,114.37	64.37	1.06%	4,815.00	-1,299.37	-21.25%
10-14-100-5160	Dues	530.00	795.00	1,026.00	795.00	1,026.00	231.00	29.06%	902.00	-124.00	-12.09%
10-14-100-5170	Awards and Meetings	428.06	953.39	1,063.48	2,550.00	2,200.00	-350.00	-13.73%	2,925.00	725.00	32.95%
	Total Category: 51 - Employee Benefits :	**46,807.54**	**61,404.42**	**47,808.70**	**71,612.34**	**71,557.71**	**-54.63**	**-0.08%**	**77,941.06**	**6,383.35**	**8.92%**
Category: 52 - Contract Services											
10-14-100-5215	Independent Contractor Servic	70,273.91	37,828.31	5,821.75	20,849.00	19,721.51	-1,127.49	-5.41%	18,449.00	-1,272.51	-6.45%
10-14-100-5220	Transportation	0.00	37.87	0.00	250.00	0.00	-250.00	-100.00%	100.00	100.00	0.00%
10-14-100-5250	Misc. Professional Services	615.15	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5260	Advertising	1,750.00	2,084.17	1,175.00	3,800.00	2,265.00	-1,535.00	-40.39%	3,800.00	1,535.00	67.77%
10-14-100-5265	Printing	10,394.64	11,329.96	7,187.63	16,850.00	14,577.63	-2,272.37	-13.49%	18,180.00	3,602.37	24.71%
10-14-100-5270	Postage	6,472.12	6,988.09	4,948.19	10,232.30	9,724.05	-508.25	-4.97%	15,050.00	5,325.95	54.77%
	Total Category: 52 - Contract Services:	**89,505.82**	**58,268.40**	**19,132.57**	**51,981.30**	**46,288.19**	**-5,693.11**	**-10.95%**	**55,579.00**	**9,290.81**	**20.07%**
Category: 53 - Utilities											
10-14-100-5310	Communications	1,503.52	1,274.19	630.16	1,333.44	866.50	-466.94	-35.02%	973.68	107.18	12.37%
	Total Category: 53 - Utilities :	**1,503.52**	**1,274.19**	**630.16**	**1,333.44**	**866.50**	**-466.94**	**-35.02%**	**973.68**	**107.18**	**12.37%**
Category: 54 - Supplies											
10-14-100-5410	Office Supplies	577.32	-0.10	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-14-100-5470	Misc. Supplies	246.32	14,830.59	7,011.03	11,595.00	11,595.00	0.00	0.00%	12,950.00	1,355.00	11.69%
10-14-100-5480	Publications & Subscriptions	11,217.29	21,053.60	14,815.91	22,854.00	24,027.91	1,173.91	5.14%	24,638.00	610.09	2.54%
	Total Category: 54 - Supplies :	**12,040.93**	**35,884.09**	**21,826.94**	**34,449.00**	**35,622.91**	**1,173.91**	**3.41%**	**37,588.00**	**1,965.09**	**5.52%**
	Total Department: 14 - Communications:	**342,027.03**	**415,410.50**	**306,881.51**	**442,338.40**	**439,662.91**	**-2,675.49**	**-0.60%**	**516,776.71**	**77,113.80**	**17.54%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 15 - Corporate Sustainability											
Category: 50 - Salaries & Wages											
10-15-100-5000	Administration	13,613.29	14,141.59	11,179.03	14,528.06	14,538.48	10.42	0.07%	15,119.52	581.04	4.00%
Total Category: 50 - Salaries & Wages:		**13,613.29**	**14,141.59**	**11,179.03**	**14,528.06**	**14,538.48**	**10.42**	**0.07%**	**15,119.52**	**581.04**	**4.00%**
Category: 51 - Employee Benefits											
10-15-100-5110	Health Insurance Premiums	1,729.08	1,814.19	1,292.28	1,944.29	1,944.29	0.00	0.00%	2,165.60	221.31	11.38%
10-15-100-5150	Training & Education	336.32	543.40	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-15-100-5160	Dues	279.00	265.00	265.00	265.00	265.00	0.00	0.00%	284.00	19.00	7.17%
10-15-100-5170	Awards and Meetings	56.45	245.11	1,044.00	2,750.00	2,496.00	-254.00	-9.24%	2,700.00	204.00	8.17%
Total Category: 51 - Employee Benefits :		**2,400.85**	**2,867.70**	**2,601.28**	**4,959.29**	**4,705.29**	**-254.00**	**-5.12%**	**5,149.60**	**444.31**	**9.44%**
Category: 52 - Contract Services											
10-15-100-5225	Misc. Contract Services	0.00	288.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-15-100-5250	Misc. Professional Services	46,291.85	51,032.98	36,028.53	54,489.62	55,312.00	822.38	1.51%	56,788.02	1,476.02	2.67%
Total Category: 52 - Contract Services:		**46,291.85**	**51,320.98**	**36,028.53**	**54,489.62**	**55,312.00**	**822.38**	**1.51%**	**56,788.02**	**1,476.02**	**2.67%**
Category: 54 - Supplies											
10-15-100-5470	Misc. Supplies	30.99	1,246.15	4,064.63	10,065.00	9,225.00	-840.00	-8.35%	12,715.00	3,490.00	37.83%
Total Category: 54 - Supplies :		**30.99**	**1,246.15**	**4,064.63**	**10,065.00**	**9,225.00**	**-840.00**	**-8.35%**	**12,715.00**	**3,490.00**	**37.83%**
Total Department: 15 - Corporate Sustainability:		**62,336.98**	**69,576.42**	**53,873.47**	**84,041.97**	**83,780.77**	**-261.20**	**-0.31%**	**89,772.14**	**5,991.37**	**7.15%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 16 - Human Resources											
Category: 50 - Salaries & Wages											
10-16-100-5000	Administration	155,101.90	167,912.06	133,403.53	173,162.31	173,371.09	208.78	0.12%	179,953.03	6,581.94	3.80%
10-16-100-5010	Recruitment Incentives	600.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-16-100-5080	Overtime FT	256.04	413.90	579.74	429.00	655.83	226.83	52.87%	681.00	25.17	3.84%
	Total Category: 50 - Salaries & Wages:	**155,957.94**	**168,325.96**	**133,983.27**	**173,591.31**	**174,026.92**	**435.61**	**0.25%**	**180,634.03**	**6,607.11**	**3.80%**
Category: 51 - Employee Benefits											
10-16-100-5110	Health Insurance Premiums	29,820.47	32,655.59	23,260.98	34,997.26	34,997.26	0.00	0.00%	38,980.72	3,983.46	11.38%
10-16-100-5150	Training & Education	2,662.73	2,045.60	1,943.97	16,712.00	16,712.00	0.00	0.00%	5,804.00	-10,908.00	-65.27%
10-16-100-5160	Dues	753.00	1,058.00	1,128.00	1,128.00	1,128.00	0.00	0.00%	1,331.00	203.00	18.00%
10-16-100-5170	Awards and Meetings	1,247.62	2,391.87	768.81	3,900.00	1,400.00	-2,500.00	-64.10%	2,000.00	600.00	42.86%
	Total Category: 51 - Employee Benefits :	**34,483.82**	**38,151.06**	**27,101.76**	**56,737.26**	**54,237.26**	**-2,500.00**	**-4.41%**	**48,115.72**	**-6,121.54**	**-11.29%**
Category: 52 - Contract Services											
10-16-100-5220	Transportation	411.25	111.89	95.72	300.00	371.00	71.00	23.67%	382.00	11.00	2.96%
10-16-100-5225	Misc. Contract Services	1,499.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-16-100-5250	Misc. Professional Services	2,280.00	199.00	199.00	50,949.00	35,000.00	-15,949.00	-31.30%	42,799.00	7,799.00	22.28%
10-16-100-5260	Advertising	3,309.00	4,210.00	3,475.00	2,190.00	3,890.00	1,700.00	77.63%	3,020.00	-870.00	-22.37%
	Total Category: 52 - Contract Services:	**7,499.25**	**4,520.89**	**3,769.72**	**53,439.00**	**39,261.00**	**-14,178.00**	**-26.53%**	**46,201.00**	**6,940.00**	**17.68%**
Category: 53 - Utilities											
10-16-100-5310	Communications	1,549.69	1,321.55	630.16	1,224.00	945.28	-278.72	-22.77%	974.40	29.12	3.08%
	Total Category: 53 - Utilities :	**1,549.69**	**1,321.55**	**630.16**	**1,224.00**	**945.28**	**-278.72**	**-22.77%**	**974.40**	**29.12**	**3.08%**
Category: 54 - Supplies											
10-16-100-5410	Office Supplies	94.77	379.44	54.66	325.00	305.00	-20.00	-6.15%	333.75	28.75	9.43%
10-16-100-5470	Misc. Supplies	638.01	1,037.20	2,019.33	1,950.00	2,300.00	350.00	17.95%	3,339.00	1,039.00	45.17%
	Total Category: 54 - Supplies :	**732.78**	**1,416.64**	**2,073.99**	**2,275.00**	**2,605.00**	**330.00**	**14.51%**	**3,672.75**	**1,067.75**	**40.99%**
Category: 55 - Equipment and Repairs											
10-16-100-5860	Furniture & Fixtures	124.00	0.00	203.50	4,500.00	4,500.00	0.00	0.00%	4,500.00	0.00	0.00%
	Total Category: 55 - Equipment and Repairs :	**124.00**	**0.00**	**203.50**	**4,500.00**	**4,500.00**	**0.00**	**0.00%**	**4,500.00**	**0.00**	**0.00%**
	Total Department: 16 - Human Resources:	**200,347.48**	**213,736.10**	**167,762.40**	**291,766.57**	**275,575.46**	**-16,191.11**	**-5.55%**	**284,097.90**	**8,522.44**	**3.09%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 21 - Parks and Planning Operations											
Category: 48 - Miscellaneous Revenue											
10-21-100-4990	Grant Revenue	76,409.00	600,531.00	20,000.00	0.00	20,000.00	20,000.00	0.00%	0.00	-20,000.00	-100.00%
Total Category: 48 - Miscellaneous Revenue :		**76,409.00**	**600,531.00**	**20,000.00**	**0.00**	**20,000.00**	**20,000.00**	**0.00%**	**0.00**	**-20,000.00**	**-100.00%**
Category: 50 - Salaries & Wages											
10-21-100-5000	Administration	256,926.05	242,168.56	215,554.14	289,954.74	280,097.94	-9,856.80	-3.40%	291,257.73	11,159.79	3.98%
10-21-100-5080	Overtime FT	1,651.55	719.85	1,370.43	800.00	1,800.00	1,000.00	125.00%	1,500.00	-300.00	-16.67%
Total Category: 50 - Salaries & Wages:		**258,577.60**	**242,888.41**	**216,924.57**	**290,754.74**	**281,897.94**	**-8,856.80**	**-3.05%**	**292,757.73**	**10,859.79**	**3.85%**
Category: 51 - Employee Benefits											
10-21-100-5110	Health Insurance Premiums	35,173.72	42,327.09	38,768.30	58,328.76	58,328.76	0.00	0.00%	64,967.87	6,639.11	11.38%
10-21-100-5150	Training & Education	5,636.39	3,137.29	5,326.43	3,760.00	5,326.43	1,566.43	41.66%	5,872.00	545.57	10.24%
10-21-100-5160	Dues	635.00	580.00	574.00	750.00	750.00	0.00	0.00%	770.00	20.00	2.67%
10-21-100-5170	Awards and Meetings	3,569.66	3,230.11	118.95	3,033.00	3,033.00	0.00	0.00%	3,124.00	91.00	3.00%
Total Category: 51 - Employee Benefits :		**45,014.77**	**49,274.49**	**44,787.68**	**65,871.76**	**67,438.19**	**1,566.43**	**2.38%**	**74,733.87**	**7,295.68**	**10.82%**
Category: 52 - Contract Services											
10-21-100-5225	Misc. Contract Services	25,866.38	1,804.41	8,370.00	0.00	8,370.00	8,370.00	0.00%	0.00	-8,370.00	-100.00%
10-21-100-5270	Postage	351.00	20.23	62.40	250.00	250.00	0.00	0.00%	250.00	0.00	0.00%
Total Category: 52 - Contract Services:		**26,217.38**	**1,824.64**	**8,432.40**	**250.00**	**8,620.00**	**8,370.00**	**3,348.00%**	**250.00**	**-8,370.00**	**-97.10%**
Category: 53 - Utilities											
10-21-100-5310	Communications	1,619.77	1,462.64	630.16	1,500.00	1,500.00	0.00	0.00%	945.12	-554.88	-36.99%
10-21-100-5350	Misc. Utilities	126.00	126.00	74.90	300.00	300.00	0.00	0.00%	309.00	9.00	3.00%
Total Category: 53 - Utilities :		**1,745.77**	**1,588.64**	**705.06**	**1,800.00**	**1,800.00**	**0.00**	**0.00%**	**1,254.12**	**-545.88**	**-30.33%**
Category: 54 - Supplies											
10-21-100-5410	Office Supplies	530.88	1,273.28	626.00	1,339.00	1,339.00	0.00	0.00%	1,379.17	40.17	3.00%
10-21-100-5460	Uniform Supplies	0.00	170.09	0.00	257.00	257.00	0.00	0.00%	264.71	7.71	3.00%
10-21-100-5470	Misc. Supplies	44,504.24	15,842.44	0.00	720.00	720.00	0.00	0.00%	740.00	20.00	2.78%
10-21-100-5480	Publications & Subscriptions	594.43	0.00	700.00	700.00	700.00	0.00	0.00%	722.00	22.00	3.14%
Total Category: 54 - Supplies :		**45,629.55**	**17,285.81**	**1,326.00**	**3,016.00**	**3,016.00**	**0.00**	**0.00%**	**3,105.88**	**89.88**	**2.98%**
Total Department: 21 - Parks and Planning Operations:		**-300,776.07**	**287,669.01**	**-252,175.71**	**-361,692.50**	**-342,772.13**	**18,920.37**	**-5.23%**	**-372,101.60**	**-29,329.47**	**8.56%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 22 - Parks Grounds											
Category: 46 - Rental Revenue											
10-22-100-4680	Facility Rental	7,815.00	8,760.00	8,540.00	8,759.76	8,540.00	-219.76	-2.51%	9,093.00	553.00	6.48%
	Total Category: 46 - Rental Revenue :	**7,815.00**	**8,760.00**	**8,540.00**	**8,759.76**	**8,540.00**	**-219.76**	**-2.51%**	**9,093.00**	**553.00**	**6.48%**
Category: 48 - Miscellaneous Revenue											
10-22-100-4800	Donations	0.00	5,000.00	8,000.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-22-100-4900	Miscellaneous Revenue	0.00	5,000.00	251.54	22,000.00	251.54	-21,748.46	-98.86%	0.00	-251.54	-100.00%
	Total Category: 48 - Miscellaneous Revenue :	**0.00**	**10,000.00**	**8,251.54**	**22,000.00**	**251.54**	**-21,748.46**	**-98.86%**	**0.00**	**-251.54**	**-100.00%**
Category: 50 - Salaries & Wages											
10-22-100-5000	Administration	90,177.82	92,918.66	54,264.45	95,787.64	73,715.85	-22,071.79	-23.04%	85,819.00	12,103.15	16.42%
10-22-100-5010	Recruitment Incentives	1,350.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-22-100-5020	Maintenance	494,520.88	535,859.37	417,589.80	568,918.87	544,313.75	-24,605.12	-4.32%	571,246.26	26,932.51	4.95%
10-22-100-5070	PT Maintenance	299,805.76	227,502.47	126,533.42	278,702.82	172,845.00	-105,857.82	-37.98%	278,702.82	105,857.82	61.24%
10-22-100-5080	Overtime FT	31,156.92	73,516.02	68,446.22	65,000.00	80,000.00	15,000.00	23.08%	73,000.00	-7,000.00	-8.75%
10-22-100-5085	Overtime PT	30,009.07	27,567.39	10,541.31	30,900.00	15,542.00	-15,358.00	-49.70%	28,000.00	12,458.00	80.16%
	Total Category: 50 - Salaries & Wages:	**947,020.45**	**957,363.91**	**677,375.20**	**1,039,309.33**	**886,416.60**	**-152,892.73**	**-14.71%**	**1,036,768.08**	**150,351.48**	**16.96%**
Category: 51 - Employee Benefits											
10-22-100-5110	Health Insurance Premiums	146,331.79	196,250.73	168,520.71	252,997.96	252,997.96	0.00	0.00%	303,977.53	50,979.57	20.15%
10-22-100-5150	Training & Education	12,265.27	6,173.31	3,881.49	8,000.00	8,000.00	0.00	0.00%	8,240.00	240.00	3.00%
10-22-100-5160	Dues	0.00	495.00	265.00	0.00	265.00	265.00	0.00%	284.00	19.00	7.17%
10-22-100-5170	Awards and Meetings	447.71	1,735.71	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	**159,044.77**	**204,654.75**	**172,667.20**	**260,997.96**	**261,262.96**	**265.00**	**0.10%**	**312,501.53**	**51,238.57**	**19.61%**
Category: 52 - Contract Services											
10-22-100-5205	Equipment Maintenance Servi	1,114.09	1,688.13	517.50	1,280.00	1,280.00	0.00	0.00%	1,319.00	39.00	3.05%
10-22-100-5210	Grounds Maintenance Services	160,560.50	106,236.65	22,196.44	106,000.00	106,000.00	0.00	0.00%	109,180.00	3,180.00	3.00%
10-22-100-5220	Transportation	319.48	100.00	292.50	150.00	361.05	211.05	140.70%	300.00	-61.05	-16.91%
10-22-100-5225	Misc. Contract Services	97,135.22	86,517.07	13,514.74	107,250.00	107,250.00	0.00	0.00%	110,467.00	3,217.00	3.00%
10-22-100-5250	Misc. Professional Services	27,115.82	26,883.50	57,406.04	46,350.00	74,615.00	28,265.00	60.98%	67,740.50	-6,874.50	-9.21%
10-22-100-5270	Postage	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	3,000.00	3,000.00	0.00%
10-22-100-5280	Equipment Rental	0.00	0.00	0.10	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**286,245.11**	**221,425.35**	**93,927.32**	**261,030.00**	**289,506.05**	**28,476.05**	**10.91%**	**292,006.50**	**2,500.45**	**0.86%**
Category: 53 - Utilities											
10-22-100-5310	Communications	7,341.70	6,924.26	3,293.30	9,240.00	5,970.01	-3,269.99	-35.39%	6,222.00	251.99	4.22%
10-22-100-5320	Water	27,953.77	44,384.06	7,888.84	37,682.00	37,682.00	0.00	0.00%	39,569.00	1,887.00	5.01%
10-22-100-5330	Electricity	21,226.29	21,003.49	14,562.99	23,649.00	23,649.00	0.00	0.00%	24,758.00	1,109.00	4.69%
10-22-100-5340	Natural Gas	9,999.06	10,660.94	8,223.75	13,500.00	13,500.00	0.00	0.00%	12,000.00	-1,500.00	-11.11%
	Total Category: 53 - Utilities :	**66,520.82**	**82,972.75**	**33,968.88**	**84,071.00**	**80,801.01**	**-3,269.99**	**-3.89%**	**82,549.00**	**1,747.99**	**2.16%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Category: 54 - Supplies											
10-22-100-5400	Program Operation Supplies	2,823.42	438.41	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-22-100-5410	Office Supplies	575.41	1,332.69	345.71	1,030.00	1,030.00	0.00	0.00%	1,060.90	30.90	3.00%
10-22-100-5420	Building Supplies	1,719.18	2,208.23	720.39	2,060.00	2,060.00	0.00	0.00%	2,121.90	61.90	3.00%
10-22-100-5430	Equipment Supplies	28,649.01	28,790.47	16,425.15	24,750.00	24,750.00	0.00	0.00%	25,492.50	742.50	3.00%
10-22-100-5440	Grounds Supplies	81,621.49	70,349.24	53,415.40	72,100.00	72,100.00	0.00	0.00%	74,263.00	2,163.00	3.00%
10-22-100-5450	Fuel Supplies	31,319.72	27,617.96	23,301.75	28,800.00	35,301.75	6,501.75	22.58%	39,825.00	4,523.25	12.81%
10-22-100-5460	Uniform Supplies	11,600.63	10,905.29	4,384.45	8,000.00	8,000.00	0.00	0.00%	8,240.00	240.00	3.00%
10-22-100-5470	Misc. Supplies	529.32	1,331.33	1,062.60	1,338.96	1,338.96	0.00	0.00%	1,379.16	40.20	3.00%
	Total Category: 54 - Supplies :	**158,838.18**	**142,973.62**	**99,655.45**	**138,078.96**	**144,580.71**	**6,501.75**	**4.71%**	**152,382.46**	**7,801.75**	**5.40%**
Category: 55 - Equipment and Repairs											
10-22-100-5510	Building Repairs	3,514.92	1,160.80	12,026.66	5,775.00	15,026.68	9,251.68	160.20%	15,121.50	94.82	0.63%
10-22-100-5520	Equipment Repairs	27,857.08	40,590.23	36,086.95	37,300.00	37,300.00	0.00	0.00%	39,538.00	2,238.00	6.00%
10-22-100-5530	Grounds Repairs	3,274.88	23,294.54	20,448.33	24,650.00	24,650.00	0.00	0.00%	26,129.00	1,479.00	6.00%
10-22-100-5540	Misc. Repairs	0.00	182.51	0.00	1,030.00	1,030.00	0.00	0.00%	1,091.00	61.00	5.92%
10-22-100-5810	Land Improvements	6,193.07	11,040.05	9,558.75	14,420.00	14,420.00	0.00	0.00%	9,500.00	-4,920.00	-34.12%
10-22-100-5850	Equipment	5,261.33	7,248.04	7,813.70	7,725.00	7,813.70	88.70	1.15%	7,956.00	142.30	1.82%
	Total Category: 55 - Equipment and Repairs :	**46,101.28**	**83,516.17**	**85,934.39**	**90,900.00**	**100,240.38**	**9,340.38**	**10.28%**	**99,335.50**	**-904.88**	**-0.90%**
	Total Department: 22 - Parks Grounds:	**-1,655,955.61**	**-1,674,146.55**	**-1,146,736.90**	**-1,843,627.49**	**-1,754,016.17**	**89,611.32**	**-4.86%**	**-1,966,450.07**	**-212,433.90**	**12.11%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 23 - Parks Buildings											
Category: 50 - Salaries & Wages											
10-23-100-5000	Administration	90,547.60	98,791.81	52,861.31	94,992.84	74,474.37	-20,518.47	-21.60%	95,165.00	20,690.63	27.78%
10-23-100-5020	Maintenance	431,167.88	438,938.96	452,623.90	624,102.32	579,460.66	-44,641.66	-7.15%	647,389.00	67,928.34	11.72%
10-23-100-5070	PT Maintenance	26,568.61	26,521.19	73,152.96	93,112.00	75,962.91	-17,149.09	-18.42%	96,836.00	20,873.09	27.48%
10-23-100-5080	Overtime FT	8,458.14	21,077.29	31,828.36	23,000.00	37,228.36	14,228.36	61.86%	27,000.00	-10,228.36	-27.47%
10-23-100-5085	Overtime PT	27.00	236.25	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**556,769.23**	**585,565.50**	**610,466.53**	**835,207.16**	**767,126.30**	**-68,080.86**	**-8.15%**	**866,390.00**	**99,263.70**	**12.94%**
Category: 51 - Employee Benefits											
10-23-100-5110	Health Insurance Premiums	104,363.28	102,928.88	105,043.43	155,687.36	155,687.36	0.00	0.00%	195,072.56	39,385.20	25.30%
10-23-100-5150	Training & Education	4,500.47	4,229.55	747.50	6,070.00	4,325.01	-1,744.99	-28.75%	4,250.00	-75.01	-1.73%
10-23-100-5160	Dues	265.00	290.00	265.00	580.00	580.00	0.00	0.00%	596.00	16.00	2.76%
10-23-100-5170	Awards and Meetings	0.00	0.00	0.00	424.00	424.00	0.00	0.00%	436.00	12.00	2.83%
	Total Category: 51 - Employee Benefits :	**109,128.75**	**107,448.43**	**106,055.93**	**162,761.36**	**161,016.37**	**-1,744.99**	**-1.07%**	**200,354.56**	**39,338.19**	**24.43%**
Category: 52 - Contract Services											
10-23-100-5200	Building Maintenance Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-23-100-5205	Equipment Maintenance Servi	2,629.62	10,689.84	3,696.85	6,423.00	6,423.00	0.00	0.00%	6,423.00	0.00	0.00%
10-23-100-5220	Transportation	396.98	101.50	0.00	100.00	100.00	0.00	0.00%	100.00	0.00	0.00%
10-23-100-5225	Misc. Contract Services	78,024.60	81,536.08	69,307.63	85,910.00	85,910.00	0.00	0.00%	88,487.00	2,577.00	3.00%
10-23-100-5250	Misc. Professional Services	326.00	843.90	2,919.77	1,545.00	2,919.77	1,374.77	88.98%	1,591.00	-1,328.77	-45.51%
	Total Category: 52 - Contract Services:	**81,377.20**	**93,171.32**	**75,924.25**	**93,978.00**	**95,352.77**	**1,374.77**	**1.46%**	**96,601.00**	**1,248.23**	**1.31%**
Category: 53 - Utilities											
10-23-100-5310	Communications	7,718.36	7,696.77	3,829.81	7,973.00	7,973.00	0.00	0.00%	7,136.72	-836.28	-10.49%
10-23-100-5320	Water	2,004.33	603.26	368.07	1,340.00	1,340.00	0.00	0.00%	1,407.00	67.00	5.00%
	Total Category: 53 - Utilities :	**9,722.69**	**8,300.03**	**4,197.88**	**9,313.00**	**9,313.00**	**0.00**	**0.00%**	**8,543.72**	**-769.28**	**-8.26%**
Category: 54 - Supplies											
10-23-100-5410	Office Supplies	469.54	504.00	325.98	515.00	515.00	0.00	0.00%	530.00	15.00	2.91%
10-23-100-5420	Building Supplies	63,980.57	45,034.29	37,434.08	51,461.00	51,461.00	0.00	0.00%	53,000.00	1,539.00	2.99%
10-23-100-5430	Equipment Supplies	9,795.06	8,726.23	1,804.81	10,300.00	10,300.00	0.00	0.00%	10,609.00	309.00	3.00%
10-23-100-5450	Fuel Supplies	19,160.91	18,331.85	13,209.25	15,450.00	25,000.00	9,550.00	61.81%	27,450.00	2,450.00	9.80%
10-23-100-5460	Uniform Supplies	2,516.78	2,549.12	0.00	2,781.00	2,781.00	0.00	0.00%	2,864.00	83.00	2.98%
10-23-100-5470	Misc. Supplies	367.40	106.79	0.00	420.00	420.00	0.00	0.00%	432.00	12.00	2.86%
	Total Category: 54 - Supplies :	**96,290.26**	**75,252.28**	**52,774.12**	**80,927.00**	**90,477.00**	**9,550.00**	**11.80%**	**94,885.00**	**4,408.00**	**4.87%**
Category: 55 - Equipment and Repairs											
10-23-100-5510	Building Repairs	17,557.97	15,523.92	8,294.47	15,840.00	15,840.00	0.00	0.00%	16,790.00	950.00	6.00%
10-23-100-5520	Equipment Repairs	5,693.56	5,378.26	11,916.66	5,101.00	10,000.00	4,899.00	96.04%	6,000.00	-4,000.00	-40.00%

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
10-23-100-5860	Furniture & Fixtures	1,090.05	1,504.61	0.00	1,545.00	1,545.00	0.00	0.00%	1,545.00	0.00	0.00%
	Total Category: 55 - Equipment and Repairs :	**24,341.58**	**22,406.79**	**20,211.13**	**22,486.00**	**27,385.00**	**4,899.00**	**21.79%**	**24,335.00**	**-3,050.00**	**-11.14%**
	Total Department: 23 - Parks Buildings:	**877,629.71**	**892,144.35**	**869,629.84**	**1,204,672.52**	**1,150,670.44**	**-54,002.08**	**-4.48%**	**1,291,109.28**	**140,438.84**	**12.20%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 24 - Parks Mechanical											
Category: 50 - Salaries & Wages											
10-24-100-5000	Administration	86,675.40	89,294.08	70,822.60	92,058.01	92,058.01	0.00	0.00%	95,719.00	3,660.99	3.98%
10-24-100-5080	Overtime FT	1,088.90	897.12	1,402.02	450.00	450.00	0.00	0.00%	450.00	0.00	0.00%
	Total Category: 50 - Salaries & Wages:	**87,764.30**	**90,191.20**	**72,224.62**	**92,508.01**	**92,508.01**	**0.00**	**0.00%**	**96,169.00**	**3,660.99**	**3.96%**
Category: 51 - Employee Benefits											
10-24-100-5110	Health Insurance Premiums	17,290.89	18,141.99	12,922.77	19,442.92	19,442.92	0.00	0.00%	21,655.96	2,213.04	11.38%
10-24-100-5150	Training & Education	469.94	57.99	20.00	450.00	450.00	0.00	0.00%	450.00	0.00	0.00%
	Total Category: 51 - Employee Benefits :	**17,760.83**	**18,199.98**	**12,942.77**	**19,892.92**	**19,892.92**	**0.00**	**0.00%**	**22,105.96**	**2,213.04**	**11.12%**
Category: 52 - Contract Services											
10-24-100-5225	Misc. Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 52 - Contract Services:	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 53 - Utilities											
10-24-100-5310	Communications	694.17	634.56	315.08	804.00	480.00	-324.00	-40.30%	472.68	-7.32	-1.53%
	Total Category: 53 - Utilities :	**694.17**	**634.56**	**315.08**	**804.00**	**480.00**	**-324.00**	**-40.30%**	**472.68**	**-7.32**	**-1.53%**
Category: 54 - Supplies											
10-24-100-5410	Office Supplies	0.00	64.99	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
10-24-100-5430	Equipment Supplies	3,739.18	4,532.24	2,252.67	3,785.00	3,785.00	0.00	0.00%	3,898.00	113.00	2.99%
10-24-100-5460	Uniform Supplies	186.74	186.56	198.69	400.00	400.00	0.00	0.00%	412.00	12.00	3.00%
10-24-100-5470	Misc. Supplies	0.00	0.00	0.00	154.00	154.00	0.00	0.00%	159.00	5.00	3.25%
	Total Category: 54 - Supplies :	**3,925.92**	**4,783.79**	**2,451.36**	**4,339.00**	**4,339.00**	**0.00**	**0.00%**	**4,469.00**	**130.00**	**3.00%**
Category: 55 - Equipment and Repairs											
10-24-100-5520	Equipment Repairs	0.00	66.48	-1,712.53	1,732.00	1,732.00	0.00	0.00%	1,732.00	0.00	0.00%
	Total Category: 55 - Equipment and Repairs :	**0.00**	**66.48**	**-1,712.53**	**1,732.00**	**1,732.00**	**0.00**	**0.00%**	**1,732.00**	**0.00**	**0.00%**
	Total Department: 24 - Parks Mechanical:	**110,145.22**	**113,876.01**	**86,221.30**	**119,275.93**	**118,951.93**	**-324.00**	**-0.27%**	**124,948.64**	**5,996.71**	**5.04%**
	Total Fund: 10 - CORPORATE:	**54,795.33**	**-167,809.68**	**-1,421,069.71**	**-138,347.04**	**237,775.18**	**376,122.22**	**-271.87%**	**-266,791.76**	**-504,566.94**	**-212.20%**
	Report Total:	**54,795.33**	**-167,809.68**	**-1,421,069.71**	**-138,347.04**	**237,775.18**	**376,122.22**	**-271.87%**	**-266,791.76**	**-504,566.94**	**-212.20%**



Wilmette Park District

Budget Comparison Report
Account Detail

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 30 - DEBT SERVICE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
30-11-100-4100	Property Taxes	1,105,474.86	1,144,200.46	655,867.14	1,187,517.00	1,187,517.00	0.00	0.00%	1,031,429.00	-156,088.00	-13.14%
	Total Category: 41 - Property Taxes :	**1,105,474.86**	**1,144,200.46**	**655,867.14**	**1,187,517.00**	**1,187,517.00**	**0.00**	**0.00%**	**1,031,429.00**	**-156,088.00**	**-13.14%**
Category: 42 - Bond Proceeds											
30-11-100-4200	Bond Proceeds	5,015,000.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
30-11-100-4210	Premium on Debt Issuance	489,140.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 42 - Bond Proceeds :	**5,504,140.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Category: 52 - Contract Services											
30-11-100-5250	Misc. Professional Services	103,625.71	1,174.50	618.00	1,186.00	618.00	-568.00	-47.89%	918.00	300.00	48.54%
	Total Category: 52 - Contract Services:	**103,625.71**	**1,174.50**	**618.00**	**1,186.00**	**618.00**	**-568.00**	**-47.89%**	**918.00**	**300.00**	**48.54%**
Category: 59 - Debt Payment											
30-11-100-5910	Bond Principal	1,060,000.00	1,135,000.00	0.00	965,000.00	965,000.00	0.00	0.00%	845,000.00	-120,000.00	-12.44%
30-11-100-5920	Bond Interest	63,868.50	412,229.42	130,568.00	261,136.00	261,136.00	0.00	0.00%	230,500.00	-30,636.00	-11.73%
30-11-100-5930	Debt Certificate Principal	325,000.00	335,000.00	0.00	345,000.00	345,000.00	0.00	0.00%	280,000.00	-65,000.00	-18.84%
30-11-100-5940	Debt Certificate Interest	63,142.00	55,268.50	23,586.30	47,174.00	47,174.00	0.00	0.00%	38,828.00	-8,346.00	-17.69%
	Total Category: 59 - Debt Payment :	**1,512,010.50**	**1,937,497.92**	**154,154.30**	**1,618,310.00**	**1,618,310.00**	**0.00**	**0.00%**	**1,394,328.00**	**-223,982.00**	**-13.84%**
Category: 60 - Transfers											
30-11-100-6050	Transfer to Capital Fund	5,115,998.00	-780,269.50	-23,587.00	-430,793.00	-430,793.00	0.00	0.00%	-362,899.00	67,894.00	-15.76%
	Total Category: 60 - Transfers :	**5,115,998.00**	**-780,269.50**	**-23,587.00**	**-430,793.00**	**-430,793.00**	**0.00**	**0.00%**	**-362,899.00**	**67,894.00**	**-15.76%**
	Total Department: 11 - Executive:	**-122,019.35**	**-14,202.46**	**524,681.84**	**-1,186.00**	**-618.00**	**568.00**	**-47.89%**	**-918.00**	**-300.00**	**48.54%**
	Total Fund: 30 - DEBT SERVICE:	**-122,019.35**	**-14,202.46**	**524,681.84**	**-1,186.00**	**-618.00**	**568.00**	**-47.89%**	**-918.00**	**-300.00**	**48.54%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 40 - LIABILITY INSURANCE											
Department: 11 - Executive											
Category: 41 - Property Taxes											
40-11-100-4100	Property Taxes	604,861.96	662,389.06	372,803.35	675,000.00	675,000.00	0.00	0.00%	821,000.00	146,000.00	21.63%
Total Category: 41 - Property Taxes :		**604,861.96**	**662,389.06**	**372,803.35**	**675,000.00**	**675,000.00**	**0.00**	**0.00%**	**821,000.00**	**146,000.00**	**21.63%**
Category: 50 - Salaries & Wages											
40-11-100-5000	Administration	139,793.74	148,248.41	119,238.33	153,522.04	153,832.63	310.59	0.20%	161,515.03	7,682.40	4.99%
40-11-100-5010	Recruitment Incentives	600.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
40-11-100-5080	Overtime FT	85.38	137.97	193.27	162.00	218.63	56.63	34.96%	227.37	8.74	4.00%
40-11-100-5090	In House Training	11,803.40	16,295.52	27,397.60	23,600.00	27,893.30	4,293.30	18.19%	41,800.00	13,906.70	49.86%
Total Category: 50 - Salaries & Wages:		**152,282.52**	**164,681.90**	**146,829.20**	**177,284.04**	**181,944.56**	**4,660.52**	**2.63%**	**203,542.40**	**21,597.84**	**11.87%**
Category: 51 - Employee Benefits											
40-11-100-5110	Health Insurance Premiums	27,511.91	29,027.35	20,676.43	31,108.67	31,108.67	0.00	0.00%	34,649.53	3,540.86	11.38%
40-11-100-5120	Unemployment Reimbursemer	1,263.00	0.00	13,411.86	3,000.00	17,780.00	14,780.00	492.67%	13,000.00	-4,780.00	-26.88%
40-11-100-5150	Training & Education	692.14	4,085.31	2,410.38	6,416.00	4,724.38	-1,691.62	-26.37%	8,576.00	3,851.62	81.53%
40-11-100-5160	Dues	543.00	564.00	265.00	564.00	564.00	0.00	0.00%	583.00	19.00	3.37%
40-11-100-5170	Awards and Meetings	2,463.97	384.54	2,144.64	3,800.00	3,800.00	0.00	0.00%	1,596.00	-2,204.00	-58.00%
Total Category: 51 - Employee Benefits :		**32,474.02**	**34,061.20**	**38,908.31**	**44,888.67**	**57,977.05**	**13,088.38**	**29.16%**	**58,404.53**	**427.48**	**0.74%**
Category: 52 - Contract Services											
40-11-100-5220	Transportation	627.52	528.87	143.34	524.00	600.00	76.00	14.50%	619.00	19.00	3.17%
40-11-100-5225	Misc. Contract Services	2,097.00	2,282.00	402.00	3,600.00	2,650.00	-950.00	-26.39%	2,730.00	80.00	3.02%
40-11-100-5230	PDRMA Contributions	375,680.04	429,304.92	302,315.52	459,360.00	459,360.00	0.00	0.00%	516,368.16	57,008.16	12.41%
Total Category: 52 - Contract Services:		**378,404.56**	**432,115.79**	**302,860.86**	**463,484.00**	**462,610.00**	**-874.00**	**-0.19%**	**519,717.16**	**57,107.16**	**12.34%**
Category: 53 - Utilities											
40-11-100-5310	Communications	694.17	634.56	315.08	716.40	472.64	-243.76	-34.03%	487.20	14.56	3.08%
Total Category: 53 - Utilities :		**694.17**	**634.56**	**315.08**	**716.40**	**472.64**	**-243.76**	**-34.03%**	**487.20**	**14.56**	**3.08%**
Category: 54 - Supplies											
40-11-100-5410	Office Supplies	0.00	199.60	0.00	211.00	190.00	-21.00	-9.95%	180.00	-10.00	-5.26%
40-11-100-5470	Misc. Supplies	989.00	2,653.17	7,468.79	17,801.00	16,146.00	-1,655.00	-9.30%	8,406.00	-7,740.00	-47.94%
Total Category: 54 - Supplies :		**989.00**	**2,852.77**	**7,468.79**	**18,012.00**	**16,336.00**	**-1,676.00**	**-9.30%**	**8,586.00**	**-7,750.00**	**-47.44%**
Total Department: 11 - Executive:		**40,017.69**	**28,042.84**	**-123,578.89**	**-29,385.11**	**-44,340.25**	**-14,955.14**	**50.89%**	**30,262.71**	**74,602.96**	**-168.25%**
Total Fund: 40 - LIABILITY INSURANCE:		**40,017.69**	**28,042.84**	**-123,578.89**	**-29,385.11**	**-44,340.25**	**-14,955.14**	**50.89%**	**30,262.71**	**74,602.96**	**-168.25%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 50 - IMRF											
Department: 11 - Executive											
Category: 41 - Property Taxes											
50-11-100-4100	Property Taxes	686,878.49	693,031.03	403,179.92	730,000.00	730,000.00	0.00	0.00%	490,000.00	-240,000.00	-32.88%
	Total Category: 41 - Property Taxes :	**686,878.49**	**693,031.03**	**403,179.92**	**730,000.00**	**730,000.00**	**0.00**	**0.00%**	**490,000.00**	**-240,000.00**	**-32.88%**
Category: 51 - Employee Benefits											
50-11-100-5130	IMRF Contribution	682,486.68	735,666.70	487,000.16	730,000.00	650,387.00	-79,613.00	-10.91%	600,000.00	-50,387.00	-7.75%
	Total Category: 51 - Employee Benefits :	**682,486.68**	**735,666.70**	**487,000.16**	**730,000.00**	**650,387.00**	**-79,613.00**	**-10.91%**	**600,000.00**	**-50,387.00**	**-7.75%**
Category: 60 - Transfers											
50-11-100-6010	Admin Overhead Charge	0.00	-29,500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 60 - Transfers :	**0.00**	**-29,500.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Department: 11 - Executive:	**4,391.81**	**-13,135.67**	**-83,820.24**	**0.00**	**79,613.00**	**79,613.00**	**0.00%**	**-110,000.00**	**-189,613.00**	**-238.17%**
	Total Fund: 50 - IMRF:	**4,391.81**	**-13,135.67**	**-83,820.24**	**0.00**	**79,613.00**	**79,613.00**	**0.00%**	**-110,000.00**	**-189,613.00**	**-238.17%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 52 - SOCIAL SECURITY											
Department: 11 - Executive											
Category: 41 - Property Taxes											
52-11-100-4100	Property Taxes	1,004,687.13	1,032,155.66	585,439.34	1,060,000.00	1,060,000.00	0.00	0.00%	980,000.00	-80,000.00	-7.55%
Total Category: 41 - Property Taxes :		**1,004,687.13**	**1,032,155.66**	**585,439.34**	**1,060,000.00**	**1,060,000.00**	**0.00**	**0.00%**	**980,000.00**	**-80,000.00**	**-7.55%**
Category: 51 - Employee Benefits											
52-11-100-5140	Social Security	936,508.31	991,570.49	766,936.46	1,060,229.60	1,028,469.37	-31,760.23	-3.00%	1,048,808.15	20,338.78	1.98%
Total Category: 51 - Employee Benefits :		**936,508.31**	**991,570.49**	**766,936.46**	**1,060,229.60**	**1,028,469.37**	**-31,760.23**	**-3.00%**	**1,048,808.15**	**20,338.78**	**1.98%**
Total Department: 11 - Executive:		**68,178.82**	**40,585.17**	**-181,497.12**	**-229.60**	**31,530.63**	**31,760.23**	**13,832.85%**	**-68,808.15**	**-100,338.78**	**-318.23%**
Total Fund: 52 - SOCIAL SECURITY:		**68,178.82**	**40,585.17**	**-181,497.12**	**-229.60**	**31,530.63**	**31,760.23**	**13,832.85%**	**-68,808.15**	**-100,338.78**	**-318.23%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 60 - AUDIT											
Department: 11 - Executive											
Category: 41 - Property Taxes											
60-11-100-4100	Property Taxes	25,630.10	29,472.15	17,728.86	32,100.00	32,100.00	0.00	0.00%	28,000.00	-4,100.00	-12.77%
	Total Category: 41 - Property Taxes :	**25,630.10**	**29,472.15**	**17,728.86**	**32,100.00**	**32,100.00**	**0.00**	**0.00%**	**28,000.00**	**-4,100.00**	**-12.77%**
Category: 52 - Contract Services											
60-11-100-5245	Legal Services	275.00	345.00	776.50	350.00	776.50	426.50	121.86%	2,000.00	1,223.50	157.57%
60-11-100-5250	Misc. Professional Services	26,860.00	26,310.00	23,805.00	32,350.00	27,537.00	-4,813.00	-14.88%	31,140.00	3,603.00	13.08%
	Total Category: 52 - Contract Services:	**27,135.00**	**26,655.00**	**24,581.50**	**32,700.00**	**28,313.50**	**-4,386.50**	**-13.41%**	**33,140.00**	**4,826.50**	**17.05%**
Category: 60 - Transfers											
60-11-100-6010	Admin Overhead Charge	-566.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
	Total Category: 60 - Transfers :	**-566.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
	Total Department: 11 - Executive:	**-938.90**	**2,817.15**	**-6,852.64**	**-600.00**	**3,786.50**	**4,386.50**	**-731.08%**	**-5,140.00**	**-8,926.50**	**-235.75%**
	Total Fund: 60 - AUDIT:	**-938.90**	**2,817.15**	**-6,852.64**	**-600.00**	**3,786.50**	**4,386.50**	**-731.08%**	**-5,140.00**	**-8,926.50**	**-235.75%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 80 - SECURITY											
Department: 11 - Executive											
Category: 41 - Property Taxes											
80-11-100-4100	Property Taxes	0.00	0.00	19,882.84	36,000.00	36,000.00	0.00	0.00%	65,000.00	29,000.00	80.56%
	Total Category: 41 - Property Taxes :	**0.00**	**0.00**	**19,882.84**	**36,000.00**	**36,000.00**	**0.00**	**0.00%**	**65,000.00**	**29,000.00**	**80.56%**
Category: 50 - Salaries & Wages											
80-11-100-5040	PT Attendant	35,650.00	59,732.59	68,186.37	67,000.00	65,981.19	-1,018.81	-1.52%	69,000.00	3,018.81	4.58%
	Total Category: 50 - Salaries & Wages:	**35,650.00**	**59,732.59**	**68,186.37**	**67,000.00**	**65,981.19**	**-1,018.81**	**-1.52%**	**69,000.00**	**3,018.81**	**4.58%**
Category: 52 - Contract Services											
80-11-100-5215	Independent Contractor Servic	2,810.43	20,740.00	0.00	12,000.00	12,000.00	0.00	0.00%	0.01	-11,999.99	-100.00%
	Total Category: 52 - Contract Services:	**2,810.43**	**20,740.00**	**0.00**	**12,000.00**	**12,000.00**	**0.00**	**0.00%**	**0.01**	**-11,999.99**	**-100.00%**
	Total Department: 11 - Executive:	**-38,460.43**	**-80,472.59**	**-48,303.53**	**-43,000.00**	**-41,981.19**	**1,018.81**	**-2.37%**	**-4,000.01**	**37,981.18**	**-90.47%**
	Total Fund: 80 - SECURITY:	**-38,460.43**	**-80,472.59**	**-48,303.53**	**-43,000.00**	**-41,981.19**	**1,018.81**	**-2.37%**	**-4,000.01**	**37,981.18**	**-90.47%**

Budget Comparison Report

Account Number		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 90 - SPECIAL RECREATION											
Department: 11 - Executive											
Category: 41 - Property Taxes											
90-11-100-4100	Property Taxes	384,067.75	637,033.01	440,736.42	798,000.00	798,000.00	0.00	0.00%	998,000.00	200,000.00	25.06%
Total Category: 41 - Property Taxes :		**384,067.75**	**637,033.01**	**440,736.42**	**798,000.00**	**798,000.00**	**0.00**	**0.00%**	**998,000.00**	**200,000.00**	**25.06%**
Category: 51 - Employee Benefits											
90-11-100-5170	Awards and Meetings	1,820.00	2,006.00	3,328.00	3,000.00	3,328.00	328.00	10.93%	3,000.00	-328.00	-9.86%
Total Category: 51 - Employee Benefits :		**1,820.00**	**2,006.00**	**3,328.00**	**3,000.00**	**3,328.00**	**328.00**	**10.93%**	**3,000.00**	**-328.00**	**-9.86%**
Category: 52 - Contract Services											
90-11-100-5225	Misc. Contract Services	0.00	0.00	0.00	2,500.00	2,500.00	0.00	0.00%	0.00	-2,500.00	-100.00%
90-11-100-5235	NSSRA Contributions	308,814.18	320,122.30	341,740.38	339,330.00	341,740.38	2,410.38	0.71%	362,244.79	20,504.41	6.00%
90-11-100-5240	Special Needs Aides	196,888.45	253,306.35	127,216.14	250,290.00	254,432.28	4,142.28	1.65%	224,609.57	-29,822.71	-11.72%
Total Category: 52 - Contract Services:		**505,702.63**	**573,428.65**	**468,956.52**	**592,120.00**	**598,672.66**	**6,552.66**	**1.11%**	**586,854.36**	**-11,818.30**	**-1.97%**
Category: 58 - Capital											
90-11-100-5850	Equipment	89,826.26	92,108.72	36,282.48	175,000.00	175,000.00	0.00	0.00%	275,000.00	100,000.00	57.14%
Total Category: 58 - Capital :		**89,826.26**	**92,108.72**	**36,282.48**	**175,000.00**	**175,000.00**	**0.00**	**0.00%**	**275,000.00**	**100,000.00**	**57.14%**
Category: 60 - Transfers											
90-11-100-6010	Admin Overhead Charge	0.00	-38,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Category: 60 - Transfers :		**0.00**	**-38,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**	**0.00**	**0.00**	**0.00%**
Total Department: 11 - Executive:		**-213,281.14**	**7,489.64**	**-67,830.58**	**27,880.00**	**20,999.34**	**-6,880.66**	**-24.68%**	**133,145.64**	**112,146.30**	**534.05%**
Total Fund: 90 - SPECIAL RECREATION:		**-213,281.14**	**7,489.64**	**-67,830.58**	**27,880.00**	**20,999.34**	**-6,880.66**	**-24.68%**	**133,145.64**	**112,146.30**	**534.05%**
Report Total:		**-262,111.50**	**-28,875.92**	**12,798.84**	**-46,520.71**	**48,990.03**	**95,510.74**	**-205.31%**	**-25,457.81**	**-74,447.84**	**-151.97%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 10 - CORPORATE										
Department: 11 - Executive										
41 - Property Taxes	3,455,523.33	3,417,567.53	2,196,860.81	3,900,311.90	3,920,278.28	19,966.38	0.51%	4,318,376.60	398,098.32	10.15%
46 - Rental Revenue	74,073.44	75,464.08	57,428.86	76,896.28	76,896.28	0.00	0.00%	78,371.56	1,475.28	1.92%
48 - Miscellaneous Revenue	734,761.07	565,871.65	257,089.80	351,329.58	455,534.46	104,204.88	29.66%	558,826.75	103,292.29	22.67%
50 - Salaries & Wages	304,425.14	284,169.15	118,268.06	301,389.04	302,335.33	946.29	0.31%	638,702.84	336,367.51	111.26%
51 - Employee Benefits	70,631.19	65,830.00	57,932.93	92,300.84	85,022.70	-7,278.14	-7.89%	107,239.92	22,217.22	26.13%
52 - Contract Services	396,714.07	513,079.17	276,979.61	423,673.00	416,751.71	-6,921.29	-1.63%	527,019.62	110,267.91	26.46%
53 - Utilities	72,708.40	75,383.68	52,894.21	78,680.00	78,749.79	69.79	0.09%	77,222.56	-1,527.23	-1.94%
54 - Supplies	5,996.91	7,906.35	3,748.09	6,800.00	6,500.00	-300.00	-4.41%	11,000.00	4,500.00	69.23%
60 - Transfers	-1,009,434.00	-668,093.00	-84,000.00	-1,700,000.00	-1,700,000.00	0.00	0.00%	-1,700,000.00	0.00	0.00%
Total Department: 11 - Executive:	**4,423,316.13**	**3,780,627.91**	**2,085,556.57**	**5,125,694.88**	**5,263,349.49**	**137,654.61**	**2.69%**	**5,294,389.97**	**31,040.48**	**0.59%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 12 - Finance										
50 - Salaries & Wages	641,605.16	668,382.84	492,385.76	697,351.22	647,163.59	-50,187.63	-7.20%	702,460.03	55,296.44	8.54%
51 - Employee Benefits	124,512.84	131,850.09	88,374.38	148,980.44	146,239.11	-2,741.33	-1.84%	145,982.73	-256.38	-0.18%
52 - Contract Services	510.35	535.08	290.46	709.00	525.00	-184.00	-25.95%	554.00	29.00	5.52%
53 - Utilities	2,632.71	2,432.91	1,260.32	2,760.00	1,898.56	-861.44	-31.21%	1,980.00	81.44	4.29%
54 - Supplies	1,415.66	2,146.22	274.87	3,780.00	1,054.87	-2,725.13	-72.09%	3,280.00	2,225.13	210.94%
Total Department: 12 - Finance:	**770,676.72**	**805,347.14**	**582,585.79**	**853,580.66**	**796,881.13**	**-56,699.53**	**-6.64%**	**854,256.76**	**57,375.63**	**7.20%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 13 - District Operations										
50 - Salaries & Wages	40,839.39	42,424.04	33,536.95	43,324.00	43,615.17	291.17	0.67%	45,360.00	1,744.83	4.00%
51 - Employee Benefits	6,498.18	6,441.80	6,730.88	9,262.88	9,897.88	635.00	6.86%	11,546.79	1,648.91	16.66%
52 - Contract Services	615.15	325.00	0.00	375.00	0.00	-375.00	-100.00%	375.00	375.00	0.00%
53 - Utilities	646.18	979.44	315.08	684.00	433.25	-250.75	-36.66%	486.84	53.59	12.37%
54 - Supplies	27.08	1,699.25	176.45	9,400.00	9,317.07	-82.93	-0.88%	3,900.00	-5,417.07	-58.14%
Total Department: 13 - District Operations:	**48,625.98**	**51,869.53**	**40,759.36**	**63,045.88**	**63,263.37**	**217.49**	**0.34%**	**61,668.63**	**-1,594.74**	**-2.52%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 14 - Communications										
50 - Salaries & Wages	192,169.22	258,579.40	217,483.14	282,962.32	285,327.60	2,365.28	0.84%	344,694.97	59,367.37	20.81%
51 - Employee Benefits	46,807.54	61,404.42	47,808.70	71,612.34	71,557.71	-54.63	-0.08%	77,941.06	6,383.35	8.92%
52 - Contract Services	89,505.82	58,268.40	19,132.57	51,981.30	46,288.19	-5,693.11	-10.95%	55,579.00	9,290.81	20.07%
53 - Utilities	1,503.52	1,274.19	630.16	1,333.44	866.50	-466.94	-35.02%	973.68	107.18	12.37%
54 - Supplies	12,040.93	35,884.09	21,826.94	34,449.00	35,622.91	1,173.91	3.41%	37,588.00	1,965.09	5.52%
Total Department: 14 - Communications:	**342,027.03**	**415,410.50**	**306,881.51**	**442,338.40**	**439,662.91**	**-2,675.49**	**-0.60%**	**516,776.71**	**77,113.80**	**17.54%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 15 - Corporate Sustainability										
50 - Salaries & Wages	13,613.29	14,141.59	11,179.03	14,528.06	14,538.48	10.42	0.07%	15,119.52	581.04	4.00%
51 - Employee Benefits	2,400.85	2,867.70	2,601.28	4,959.29	4,705.29	-254.00	-5.12%	5,149.60	444.31	9.44%
52 - Contract Services	46,291.85	51,320.98	36,028.53	54,489.62	55,312.00	822.38	1.51%	56,788.02	1,476.02	2.67%
54 - Supplies	30.99	1,246.15	4,064.63	10,065.00	9,225.00	-840.00	-8.35%	12,715.00	3,490.00	37.83%
Total Department: 15 - Corporate Sustainability:	**62,336.98**	**69,576.42**	**53,873.47**	**84,041.97**	**83,780.77**	**-261.20**	**-0.31%**	**89,772.14**	**5,991.37**	**7.15%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 16 - Human Resources										
50 - Salaries & Wages	155,957.94	168,325.96	133,983.27	173,591.31	174,026.92	435.61	0.25%	180,634.03	6,607.11	3.80%
51 - Employee Benefits	34,483.82	38,151.06	27,101.76	56,737.26	54,237.26	-2,500.00	-4.41%	48,115.72	-6,121.54	-11.29%
52 - Contract Services	7,499.25	4,520.89	3,769.72	53,439.00	39,261.00	-14,178.00	-26.53%	46,201.00	6,940.00	17.68%
53 - Utilities	1,549.69	1,321.55	630.16	1,224.00	945.28	-278.72	-22.77%	974.40	29.12	3.08%
54 - Supplies	732.78	1,416.64	2,073.99	2,275.00	2,605.00	330.00	14.51%	3,672.75	1,067.75	40.99%
55 - Equipment and Repairs	124.00	0.00	203.50	4,500.00	4,500.00	0.00	0.00%	4,500.00	0.00	0.00%
Total Department: 16 - Human Resources:	**200,347.48**	**213,736.10**	**167,762.40**	**291,766.57**	**275,575.46**	**-16,191.11**	**-5.55%**	**284,097.90**	**8,522.44**	**3.09%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 21 - Parks and Planning Operations										
48 - Miscellaneous Revenue	76,409.00	600,531.00	20,000.00	0.00	20,000.00	20,000.00	0.00%	0.00	-20,000.00	-100.00%
50 - Salaries & Wages	258,577.60	242,888.41	216,924.57	290,754.74	281,897.94	-8,856.80	-3.05%	292,757.73	10,859.79	3.85%
51 - Employee Benefits	45,014.77	49,274.49	44,787.68	65,871.76	67,438.19	1,566.43	2.38%	74,733.87	7,295.68	10.82%
52 - Contract Services	26,217.38	1,824.64	8,432.40	250.00	8,620.00	8,370.00	3,348.00%	250.00	-8,370.00	-97.10%
53 - Utilities	1,745.77	1,588.64	705.06	1,800.00	1,800.00	0.00	0.00%	1,254.12	-545.88	-30.33%
54 - Supplies	45,629.55	17,285.81	1,326.00	3,016.00	3,016.00	0.00	0.00%	3,105.88	89.88	2.98%
Total Department: 21 - Parks and Planning Operations:	**-300,776.07**	**287,669.01**	**-252,175.71**	**-361,692.50**	**-342,772.13**	**18,920.37**	**-5.23%**	**-372,101.60**	**-29,329.47**	**8.56%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 22 - Parks Grounds										
46 - Rental Revenue	7,815.00	8,760.00	8,540.00	8,759.76	8,540.00	-219.76	-2.51%	9,093.00	553.00	6.48%
48 - Miscellaneous Revenue	0.00	10,000.00	8,251.54	22,000.00	251.54	-21,748.46	-98.86%	0.00	-251.54	-100.00%
50 - Salaries & Wages	947,020.45	957,363.91	677,375.20	1,039,309.33	886,416.60	-152,892.73	-14.71%	1,036,768.08	150,351.48	16.96%
51 - Employee Benefits	159,044.77	204,654.75	172,667.20	260,997.96	261,262.96	265.00	0.10%	312,501.53	51,238.57	19.61%
52 - Contract Services	286,245.11	221,425.35	93,927.32	261,030.00	289,506.05	28,476.05	10.91%	292,006.50	2,500.45	0.86%
53 - Utilities	66,520.82	82,972.75	33,968.88	84,071.00	80,801.01	-3,269.99	-3.89%	82,549.00	1,747.99	2.16%
54 - Supplies	158,838.18	142,973.62	99,655.45	138,078.96	144,580.71	6,501.75	4.71%	152,382.46	7,801.75	5.40%
55 - Equipment and Repairs	46,101.28	83,516.17	85,934.39	90,900.00	100,240.38	9,340.38	10.28%	99,335.50	-904.88	-0.90%
Total Department: 22 - Parks Grounds:	**-1,655,955.61**	**-1,674,146.55**	**-1,146,736.90**	**-1,843,627.49**	**-1,754,016.17**	**89,611.32**	**-4.86%**	**-1,966,450.07**	**-212,433.90**	**12.11%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 23 - Parks Buildings										
50 - Salaries & Wages	556,769.23	585,565.50	610,466.53	835,207.16	767,126.30	-68,080.86	-8.15%	866,390.00	99,263.70	12.94%
51 - Employee Benefits	109,128.75	107,448.43	106,055.93	162,761.36	161,016.37	-1,744.99	-1.07%	200,354.56	39,338.19	24.43%
52 - Contract Services	81,377.20	93,171.32	75,924.25	93,978.00	95,352.77	1,374.77	1.46%	96,601.00	1,248.23	1.31%
53 - Utilities	9,722.69	8,300.03	4,197.88	9,313.00	9,313.00	0.00	0.00%	8,543.72	-769.28	-8.26%
54 - Supplies	96,290.26	75,252.28	52,774.12	80,927.00	90,477.00	9,550.00	11.80%	94,885.00	4,408.00	4.87%
55 - Equipment and Repairs	24,341.58	22,406.79	20,211.13	22,486.00	27,385.00	4,899.00	21.79%	24,335.00	-3,050.00	-11.14%
Total Department: 23 - Parks Buildings:	**877,629.71**	**892,144.35**	**869,629.84**	**1,204,672.52**	**1,150,670.44**	**-54,002.08**	**-4.48%**	**1,291,109.28**	**140,438.84**	**12.20%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Department: 24 - Parks Mechanical										
50 - Salaries & Wages	87,764.30	90,191.20	72,224.62	92,508.01	92,508.01	0.00	0.00%	96,169.00	3,660.99	3.96%
51 - Employee Benefits	17,760.83	18,199.98	12,942.77	19,892.92	19,892.92	0.00	0.00%	22,105.96	2,213.04	11.12%
52 - Contract Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
53 - Utilities	694.17	634.56	315.08	804.00	480.00	-324.00	-40.30%	472.68	-7.32	-1.53%
54 - Supplies	3,925.92	4,783.79	2,451.36	4,339.00	4,339.00	0.00	0.00%	4,469.00	130.00	3.00%
55 - Equipment and Repairs	0.00	66.48	-1,712.53	1,732.00	1,732.00	0.00	0.00%	1,732.00	0.00	0.00%
Total Department: 24 - Parks Mechanical:	**110,145.22**	**113,876.01**	**86,221.30**	**119,275.93**	**118,951.93**	**-324.00**	**-0.27%**	**124,948.64**	**5,996.71**	**5.04%**
Total Fund: 10 - CORPORATE:	**54,795.33**	**-167,809.68**	**-1,421,069.71**	**-138,347.04**	**237,775.18**	**376,122.22**	**-271.87%**	**-266,791.76**	**-504,566.94**	**-212.20%**
Report Total:	**54,795.33**	**-167,809.68**	**-1,421,069.71**	**-138,347.04**	**237,775.18**	**376,122.22**	**-271.87%**	**-266,791.76**	**-504,566.94**	**-212.20%**

Group Summary

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 30 - DEBT SERVICE										
Department: 11 - Executive										
41 - Property Taxes	1,105,474.86	1,144,200.46	655,867.14	1,187,517.00	1,187,517.00	0.00	0.00%	1,031,429.00	-156,088.00	-13.14%
42 - Bond Proceeds	5,504,140.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
52 - Contract Services	103,625.71	1,174.50	618.00	1,186.00	618.00	-568.00	-47.89%	918.00	300.00	48.54%
59 - Debt Payment	1,512,010.50	1,937,497.92	154,154.30	1,618,310.00	1,618,310.00	0.00	0.00%	1,394,328.00	-223,982.00	-13.84%
60 - Transfers	5,115,998.00	-780,269.50	-23,587.00	-430,793.00	-430,793.00	0.00	0.00%	-362,899.00	67,894.00	-15.76%
Total Department: 11 - Executive:	**-122,019.35**	**-14,202.46**	**524,681.84**	**-1,186.00**	**-618.00**	**568.00**	**-47.89%**	**-918.00**	**-300.00**	**48.54%**
Total Fund: 30 - DEBT SERVICE:	**-122,019.35**	**-14,202.46**	**524,681.84**	**-1,186.00**	**-618.00**	**568.00**	**-47.89%**	**-918.00**	**-300.00**	**48.54%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 40 - LIABILITY INSURANCE										
Department: 11 - Executive										
41 - Property Taxes	604,861.96	662,389.06	372,803.35	675,000.00	675,000.00	0.00	0.00%	821,000.00	146,000.00	21.63%
50 - Salaries & Wages	152,282.52	164,681.90	146,829.20	177,284.04	181,944.56	4,660.52	2.63%	203,542.40	21,597.84	11.87%
51 - Employee Benefits	32,474.02	34,061.20	38,908.31	44,888.67	57,977.05	13,088.38	29.16%	58,404.53	427.48	0.74%
52 - Contract Services	378,404.56	432,115.79	302,860.86	463,484.00	462,610.00	-874.00	-0.19%	519,717.16	57,107.16	12.34%
53 - Utilities	694.17	634.56	315.08	716.40	472.64	-243.76	-34.03%	487.20	14.56	3.08%
54 - Supplies	989.00	2,852.77	7,468.79	18,012.00	16,336.00	-1,676.00	-9.30%	8,586.00	-7,750.00	-47.44%
Total Department: 11 - Executive:	**40,017.69**	**28,042.84**	**-123,578.89**	**-29,385.11**	**-44,340.25**	**-14,955.14**	**50.89%**	**30,262.71**	**74,602.96**	**-168.25%**
Total Fund: 40 - LIABILITY INSURANCE:	**40,017.69**	**28,042.84**	**-123,578.89**	**-29,385.11**	**-44,340.25**	**-14,955.14**	**50.89%**	**30,262.71**	**74,602.96**	**-168.25%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 50 - IMRF										
Department: 11 - Executive										
41 - Property Taxes	686,878.49	693,031.03	403,179.92	730,000.00	730,000.00	0.00	0.00%	490,000.00	-240,000.00	-32.88%
51 - Employee Benefits	682,486.68	735,666.70	487,000.16	730,000.00	650,387.00	-79,613.00	-10.91%	600,000.00	-50,387.00	-7.75%
60 - Transfers	0.00	-29,500.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 11 - Executive:	**4,391.81**	**-13,135.67**	**-83,820.24**	**0.00**	**79,613.00**	**79,613.00**	**0.00%**	**-110,000.00**	**-189,613.00**	**-238.17%**
Total Fund: 50 - IMRF:	**4,391.81**	**-13,135.67**	**-83,820.24**	**0.00**	**79,613.00**	**79,613.00**	**0.00%**	**-110,000.00**	**-189,613.00**	**-238.17%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 52 - SOCIAL SECURITY										
Department: 11 - Executive										
41 - Property Taxes	1,004,687.13	1,032,155.66	585,439.34	1,060,000.00	1,060,000.00	0.00	0.00%	980,000.00	-80,000.00	-7.55%
51 - Employee Benefits	936,508.31	991,570.49	766,936.46	1,060,229.60	1,028,469.37	-31,760.23	-3.00%	1,048,808.15	20,338.78	1.98%
Total Department: 11 - Executive:	**68,178.82**	**40,585.17**	**-181,497.12**	**-229.60**	**31,530.63**	**31,760.23**	**13,832.85%**	**-68,808.15**	**-100,338.78**	**-318.23%**
Total Fund: 52 - SOCIAL SECURITY:	**68,178.82**	**40,585.17**	**-181,497.12**	**-229.60**	**31,530.63**	**31,760.23**	**13,832.85%**	**-68,808.15**	**-100,338.78**	**-318.23%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 60 - AUDIT										
Department: 11 - Executive										
41 - Property Taxes	25,630.10	29,472.15	17,728.86	32,100.00	32,100.00	0.00	0.00%	28,000.00	-4,100.00	-12.77%
52 - Contract Services	27,135.00	26,655.00	24,581.50	32,700.00	28,313.50	-4,386.50	-13.41%	33,140.00	4,826.50	17.05%
60 - Transfers	-566.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 11 - Executive:	**-938.90**	**2,817.15**	**-6,852.64**	**-600.00**	**3,786.50**	**4,386.50**	**-731.08%**	**-5,140.00**	**-8,926.50**	**-235.75%**
Total Fund: 60 - AUDIT:	**-938.90**	**2,817.15**	**-6,852.64**	**-600.00**	**3,786.50**	**4,386.50**	**-731.08%**	**-5,140.00**	**-8,926.50**	**-235.75%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 80 - SECURITY										
Department: 11 - Executive										
41 - Property Taxes	0.00	0.00	19,882.84	36,000.00	36,000.00	0.00	0.00%	65,000.00	29,000.00	80.56%
50 - Salaries & Wages	35,650.00	59,732.59	68,186.37	67,000.00	65,981.19	-1,018.81	-1.52%	69,000.00	3,018.81	4.58%
52 - Contract Services	2,810.43	20,740.00	0.00	12,000.00	12,000.00	0.00	0.00%	0.01	-11,999.99	-100.00%
Total Department: 11 - Executive:	**-38,460.43**	**-80,472.59**	**-48,303.53**	**-43,000.00**	**-41,981.19**	**1,018.81**	**-2.37%**	**-4,000.01**	**37,981.18**	**-90.47%**
Total Fund: 80 - SECURITY:	**-38,460.43**	**-80,472.59**	**-48,303.53**	**-43,000.00**	**-41,981.19**	**1,018.81**	**-2.37%**	**-4,000.01**	**37,981.18**	**-90.47%**

Budget Comparison Report

Category	2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
Fund: 90 - SPECIAL RECREATION										
Department: 11 - Executive										
41 - Property Taxes	384,067.75	637,033.01	440,736.42	798,000.00	798,000.00	0.00	0.00%	998,000.00	200,000.00	25.06%
51 - Employee Benefits	1,820.00	2,006.00	3,328.00	3,000.00	3,328.00	328.00	10.93%	3,000.00	-328.00	-9.86%
52 - Contract Services	505,702.63	573,428.65	468,956.52	592,120.00	598,672.66	6,552.66	1.11%	586,854.36	-11,818.30	-1.97%
58 - Capital	89,826.26	92,108.72	36,282.48	175,000.00	175,000.00	0.00	0.00%	275,000.00	100,000.00	57.14%
60 - Transfers	0.00	-38,000.00	0.00	0.00	0.00	0.00	0.00%	0.00	0.00	0.00%
Total Department: 11 - Executive:	**-213,281.14**	**7,489.64**	**-67,830.58**	**27,880.00**	**20,999.34**	**-6,880.66**	**-24.68%**	**133,145.64**	**112,146.30**	**534.05%**
Total Fund: 90 - SPECIAL RECREATION:	**-213,281.14**	**7,489.64**	**-67,830.58**	**27,880.00**	**20,999.34**	**-6,880.66**	**-24.68%**	**133,145.64**	**112,146.30**	**534.05%**
Report Total:	**-262,111.50**	**-28,875.92**	**12,798.84**	**-46,520.71**	**48,990.03**	**95,510.74**	**-205.31%**	**-25,457.81**	**-74,447.84**	**-151.97%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
10 - CORPORATE		54,795.33	-167,809.68	-1,421,069.71	-138,347.04	237,775.18	376,122.22	-271.87%	-266,791.76	-504,566.94	-212.20%
	Report Total:	**54,795.33**	**-167,809.68**	**-1,421,069.71**	**-138,347.04**	**237,775.18**	**376,122.22**	**-271.87%**	**-266,791.76**	**-504,566.94**	**-212.20%**

Fund Summary

Fund		2024 Total Activity	2025 Total Activity	2026 YTD Activity Through Dec	Parent Budget 2026 2026 Final	Comparison 1 Budget 2026 2026Proj	Comparison 1 to Parent Budget Increase / (Decrease)	%	Comparison 2 Budget 2027 2027	Comparison 2 to Comparison 1 Budget Increase / (Decrease)	%
30 - DEBT SERVICE		-122,019.35	-14,202.46	524,681.84	-1,186.00	-618.00	568.00	-47.89%	-918.00	-300.00	48.54%
40 - LIABILITY INSURANCE		40,017.69	28,042.84	-123,578.89	-29,385.11	-44,340.25	-14,955.14	50.89%	30,262.71	74,602.96	-168.25%
50 - IMRF		4,391.81	-13,135.67	-83,820.24	0.00	79,613.00	79,613.00	0.00%	-110,000.00	-189,613.00	-238.17%
52 - SOCIAL SECURITY		68,178.82	40,585.17	-181,497.12	-229.60	31,530.63	31,760.23	13,832.85%	-68,808.15	-100,338.78	-318.23%
60 - AUDIT		-938.90	2,817.15	-6,852.64	-600.00	3,786.50	4,386.50	-731.08%	-5,140.00	-8,926.50	-235.75%
80 - SECURITY		-38,460.43	-80,472.59	-48,303.53	-43,000.00	-41,981.19	1,018.81	-2.37%	-4,000.01	37,981.18	-90.47%
90 - SPECIAL RECREATION		-213,281.14	7,489.64	-67,830.58	27,880.00	20,999.34	-6,880.66	-24.68%	133,145.64	112,146.30	534.05%
	Report Total:	**-262,111.50**	**-28,875.92**	**12,798.84**	**-46,520.71**	**48,990.03**	**95,510.74**	**-205.31%**	**-25,457.81**	**-74,447.84**	**-151.97%**

Wilmette Park District

2026 Capital Highlights

Presented by:

Josh Wallace, Superintendent of Parks and Planning

2026 Capital-The High-Level Story

Golf Maintenance Lot

Full pavement project completed in one day.

Centennial Infrastructure

ComEd electrical relocation and new transformer.

Cooling tower relocation underway.

CRC Restoration

Continued restoration following sprinkler damage.

Final flooring and building work advanced in 2026.

Lakefront Closeout

Gillson landscape and MWRD closeout milestones.

Langdon and Gillson represent major multi-year completions.

Golf Maintenance Lot

Why it mattered

Maintenance access was restored quickly with minimal disruption.

Execution

Coordinated paving scope, site access, and contractor sequencing into a single-day operation.

Takeaway

A straightforward capital job, but a strong example of planning around operations and completing work efficiently.

Centennial

ComEd Relocation
Main electrical feed and transformer work

Backup Generator
Facility supported during the switchover

Cooling Tower Relocation
New tower moves from roof to grade

Roof / Structure Next
Creates access for future structural and roof work

CRC & Lakefront

Community Recreation Center

2025 restoration work carried into 2026.

$350K 2026 budget including carryover; flooring and final building restoration completed this year.

Gillson Park

Landscape completion in June 2026.

MWRD final walk-through in July.



Other 2026 Capital

Mallinckrodt HVAC $130K	**Chipper Truck** $150K	**Zambonis** $125K
ADA Accessibility $175K	**Door Replacements** $30K	**LED Upgrades** $25K










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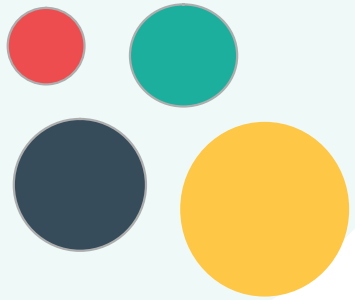
Wilmette
Park District

Thank You



STAFF MEMO

Memorandum

Date:	September 29, 2026
To:	Chris Lindgren, Executive Director
From:	Sheila Foy, Superintendent of Finance
Re:	Proposed 2027 Capital Budget and Preliminary 5 Year Plan

The proposed 2027 Capital Improvement Plan includes approximately **$5.230 million** in capital project spending. The plan focuses on facility infrastructure, scheduled replacement of aging assets and equipment, accessibility improvements and continued investment in District Parks and facilities. In addition to amounts spent on the District's Facility Condition Assessment and other recurring amounts for general building repairs, the major projects planned for 2027 include:

Centennial Complex:

- Completion of the partial roof replacement at Ice
- Aquatic fire panel replacement

Community Recreation Center:

- Men's and women's locker room shower repairs
- Fitness equipment replacement

Gillson Park

- Playground turf surface replacement
- Wallace Bowl improvements-ADA
- Sailing Shack renovation planning

Parks and District-Wide

- West Park playground replacement
- ADA accessibility improvements
- Fuel facility removal and remediation
- Completion of LED lighting upgrades

Wilmette Golf Club

- HVAC replacements
- Golf cart replacements

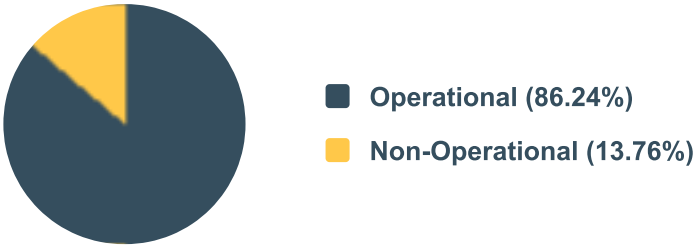
2027 CAPITAL PLAN

Budget Summary & Overview

OPERATIONAL	NON-OPERATIONAL	TOTAL BUDGET
$4,510,360	**$719,800**	**$5,230,160**

BUDGET DISTRIBUTION

A high-level breakdown of the total capital budget, illustrating the proportional split between operational and non-operational expenditures for 2027.



LOCATION	OPERATIONAL	NON-OPERATIONAL	2027 TOTAL	% OF TOTAL
PARKS DEPARTMENT	$2,083,000	$75,000	$2,158,000	41.26%
CENTENNIAL COMPLEX	$1,230,600	$135,000	$1,365,600	26.11%
ADMINISTRATION OFFICE	$266,394	$315,000	$581,394	11.12%
WILMETTE GOLF CLUB	$507,706	$50,000	$557,706	10.66%
GILLSON PARK	$133,000	$119,000	$252,000	4.82%
COMMUNITY REC CENTER	$211,660	$20,000	$231,660	4.43%
PLATFORM TENNIS	$73,000	$0	$73,000	1.40%
MALLINCKRODT CENTER	$5,000	$5,800	$10,800	0.21%
TOTAL	**$4,510,360**	**$719,800**	**$5,230,160**	

2027 CAPITAL PLAN

Project Highlights & Summary

NON-OPERATIONAL PROJECTS — $719,800

14 projects | 13.76% of the total capital budget

FACILITY	PROJECT	2027
Administration	Facility condition assessment / master plans	$300,000
Centennial Complex	Aquatics locker room renovation (slip-treat floors)	$100,000
Gillson Park	Beach water feature replacement	$55,000
Gillson Park	Wallace Bowl improvements	$50,000
Wilmette Golf Club	Southwest lawn renovation	$50,000
Centennial Complex	Ice multi-purpose rental space renovation	$35,000
Parks Department	District key system conversion	$35,000
Parks Department	LED lighting upgrades	$25,000
Community Rec Center	Room 117 repairs	$20,000
Parks Department	Park entrance signage	$15,000
Gillson Park	Wallace Bowl barn painting	$14,000
Administration	Vehicle branding decals	$10,000
Mallinckrodt Center	Window treatments	$5,800
Administration	Digital displays	$5,000
TOTAL		**$719,800**

MAJOR OPERATIONAL PROJECTS — $3,264,310

12 projects of $100,000 and above | 72.37% of operational spending

FACILITY	PROJECT	2027
Centennial Complex	Ice rink partial roof replacement (completion)	$925,000
Parks Department	Park development	$500,000
Parks Department	West Park playground replacement	$350,000
Parks Department	ADA accessibility improvements	$275,000
Parks Department	Fuel facility removal and remediation	$235,000
Administration	Computer software	$185,578
Wilmette Golf Club	Equipment lease payments	$163,732
Parks Department	Seal coat parking lots	$160,000
Centennial Complex	Aquatics fire panel replacement	$150,000
Parks Department	Crew cab stake bed truck (#12)	$120,000
Parks Department	F-350 water truck (#21)	$100,000
Community Rec Center	Locker room shower repairs	$100,000
TOTAL		**$3,264,310**

REMAINING OPERATIONAL BUDGET: $1,246,050

Equipment, vehicles, technology and facility upkeep projects below $100,000.

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2027 - 2031 AND BEYOND

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	Remaining 2026 as of 8/31/26	2027	2028	2029	2030	2031	2032-2036
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	300,000	500,000				
ADMINISTRATION OFFICE	Administration	Operational	Critical	Computer Hardware	Computer hardware (Laptops, Desktops, Servers and etc.)	32,199	55,816	63,150	54,700	57,325	65,000	325,000
ADMINISTRATION OFFICE	Administration	Operational	Critical	Computer Software	Computer software (MS Office and etc.)	51,639	185,578	194,857	204,600	214,830	225,571	1,184,249
ADMINISTRATION OFFICE	Administration	Operational	Semi Critical	Camera Project	Add/replace cameras around the District	13,653	5,000	12,500				
ADMINISTRATION OFFICE	Administration	Operational	Semi Critical	Copiers	Replacement schedule for District copiers				55,000			
ADMINISTRATION OFFICE	Various Facilities	Non-Operational	Not Critical	Digital Displays	Vertical Display TV's		5,000					
ADMINISTRATION OFFICE	Various Facilities	Non-Operational	Not Critical	Banner Stands	New stands at the facilities and potentially new locations			5,000				
ADMINISTRATION OFFICE	Various Vehicles	Non-operational	Semi Critical	Vehicle Branding Decals	Including Trucks, Cars, Busses, Boats, Mowers, Tractors, etc...		10,000					
ADMINISTRATION OFFICE	Various Facilities	Operational	Semi Critical	Rug Replacements	Replace all old / outdated rugs		20,000					
CENTENNIAL COMPLEX	Building	Operational	Not Critical	Water Main Replacement	Replace the water main at Centennial Complex					1,300,000		-
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Fire Panel Replacement	Fire Panel Replacement		150,000					
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Booster Pumps	Replace 1 pool Booster Pump & Replace 1 Tennis/Ice Booster Pump		75,000	75,000				
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Accutrol devices & regulators	Replace 4 accutrol devices & 4 CO2 regulators		13,200					
CENTENNIAL COMPLEX	Aquatics	Operational	Semi Critical	Deck Furniture Replacement	New chairs for pool		10,000	10,000	30,000			
CENTENNIAL COMPLEX	Aquatics	Non-operational	Critical	Locker Room Renovation	Slip treat locker room floors - Entire locker room		100,000					
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Pool Gutters	Repair 105' of pool gutters 2026	1,006						
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Collapsed Pipe Repair	Repair collapsed pipes under the pool	45,000						
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Pool Slides	Repair pool slides based on 2023 evaluation	60,000						
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Pool Valves	Replace 8 butterfly valves	4,209						
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Ice Maker	parts no longer available for the current unit	-		7,000				
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Replace Russell Condensor 1	RUSSELL/ MLH165L44PD/CON 1	14,000						
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Replace Russell Condensor 2	RUSSELL/172729/CON 2	14,000						
CENTENNIAL COMPLEX	Aquatics	Operational	Critical	Pool Cover to protect the diving well	Diving Well Cover		20,000					
CENTENNIAL COMPLEX	Aquatics	Operational	Semi Critical	Umbrellas	5 new umbrellas ($5600 ea)	11,200	22,400	16,800				
CENTENNIAL COMPLEX	Building	Operational	Critical	General Upkeep of Facility	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc	15,000	15,000	15,000	15,000	15,000	15,000	75,000
CENTENNIAL COMPLEX	General Building	Non-operational	Not Critical	Fishbowl renovation/update	Waiting on Study			10,000				
CENTENNIAL COMPLEX	Ice	Operational	Critical	HVAC Replace Carrier Unit	CARRIER/3013V29776			150,000				
CENTENNIAL COMPLEX	Ice	Non-operational	Semi Critical	Renovate locker rooms and benches in lobby	Replacing existing partitions and benches	35,000	-					
CENTENNIAL COMPLEX	Ice	Non-operational	Semi Critical	Renovate multi purpose rental spaces	Waiting on Study	-	35,000					
CENTENNIAL COMPLEX	Ice	Operational	Critical	Roof Replacement (partial)	Partial Roof Replacement after Cooling Tower Move and ComEd move	1,938,195	925,000					
CENTENNIAL COMPLEX	Ice	Operational	Critical	Zamboni Replacement	New Zamboni-12 month lead time	-					150,000	
CENTENNIAL COMPLEX	Tennis	Non-operational	Not Critical	Renovate the Pro Shop	Carpet and counter tops - WAITING ON STUDY	-	-	50,000				
CENTENNIAL COMPLEX	Tennis	Operational	Critical	Replace Carrier Unit 4	CARRIER/2714P27213/ UNIT 4				150,000			
CENTENNIAL COMPLEX	Tennis	Operational	Not Critical	Tennis Court Scrubber Replacement				-	25,000			
CENTENNIAL COMPLEX	Tennis	Operational	Not Critical	Wall and Ceiling Paint	Repaint court walls and ceiling		-	75,000				
COMMUNITY REC CENTER	Auditorium	Operational	Critical	Aisle lighting/carpet replacement		21,000						
COMMUNITY REC CENTER	Auditorium	Operational	Critical	Seat Replacement	Replacement of all old/damaged seats	25,000	-	105,000	-			
COMMUNITY REC CENTER	Auditorium	Operational	Critical	Theatre digital processor	supports new projector-currently analog ops		18,000					
COMMUNITY REC CENTER	Building Maintenance	Operational	Critical	Community Recreation Center improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc	-	15,000	15,000	15,000	15,000	15,000	75,000
COMMUNITY REC CENTER	Center Fitness Club	Operational	Critical	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	20,000	35,000	35,000	35,000	35,000	35,000	175,000
COMMUNITY REC CENTER	Center Fitness Club	Operational	Critical	Studio Equipment Replacement	Ongoing replacement of group exercise studio equipment	-	5,000	5,000	5,000	5,000	5,000	25,000

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2027 - 2031 AND BEYOND

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	Remaining 2026 as of 8/31/26	2027	2028	2029	2030	2031	2032-2036
COMMUNITY REC CENTER	General Building	Operational	Critical	2025 CRC Project	Damage from the sprinkler accident and repairing the rest of the building	103,395						
COMMUNITY REC CENTER	ECC	Operational	Critical	Classroom tables	Replacement of kids classroom tables (41)		13,660					
COMMUNITY REC CENTER	General Building	Operational	Semi Critical	Dance floor replacement, both studios & Marley		10,000	10,000					
COMMUNITY REC CENTER	General Building	Non-operational	Semi Critical	Door construction from boiler room to breezeway		-	-	20,000				
COMMUNITY REC CENTER	General Building	Operational	Critical	Repair Men's& Womens Locker Room Showers			100,000					
COMMUNITY REC CENTER	General Building	Operational	Critical	HVAC Replace Trane Unit 7	TRANE/121810303L/ UNIT 7			140,000				
COMMUNITY REC CENTER	General Building	Non-operational	Not Critical	Room 117	Repairs to room		20,000					
COMMUNITY REC CENTER	General Building	Non-operational	Not Critical	Upgrading Multi-Purpose Room (116)	Floor removal, add sound dampening and furniture to make a conference room	-	-	-				
COMMUNITY REC CENTER	Gymnastics	Operational	Critical	Facility Improvements and Equipment Replacement	Ongoing replacement of equipment and updates	3,405	15,000	15,000	15,000	15,000	15,000	15,000
COMMUNITY REC CENTER	Gymnastics	Non-operational	Critical	Gymnastics waiting room update-furniture	Floor, paint walls, build viewing platform, furniture	9,392						
GILLSON PARK	Beach	Non-operational	Not Critical	Water feature	Water feature replacement		55,000					
GILLSON PARK	Beach Parking Lot	Non-operational	Not Critical	Car Charging Station	Add an electric car charging station							40,000
GILLSON PARK	Beaches	Operational	Critical	Tractor for Beach Rake	Replacement							60,000
GILLSON PARK	Dog Beach	Operational	Critical	Dog Beach Fence	Refencing of the dog beach including gate replacement	46,210	15,000					
GILLSON PARK	Gillson Playground	Operational	Critical	Gillson Turf Surface	Playground Turf Surfacing Replacement		82,000					
GILLSON PARK	Park	Non-Operational	Critical	Roads, sewers and sidewalks	Design and Infrastructure	234,301						
GILLSON PARK	Lakeview Maintenance	Operational	Critical	Lakeview Improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc	5,000	5,000	5,000	5,000	5,000		
GILLSON PARK	Park	Non-operational	Not Critical	New Picnic Shelter								75,000
GILLSON PARK	Picnic Groves	Operational	Critical	Picnic Tables	Replace wood. Reuse frames		5,000	5,000	5,000	5,000	5,000	25,000
GILLSON PARK	Sailing	Operational	Critical	Aquatics and Sailing Camp Equipment	Repairs and replacement of aquatics and sailing camp equipment	60	26,000	6,000	6,000	6,000	6,000	30,000
GILLSON PARK	Sailing	Operational	Semi Critical	Sailboats, Kayaks & Paddle Boards	Replacement of older vessels used on sailing beach			8,000	20,000			
GILLSON PARK	Sailing	Operational	Critical	Sailing Shack Renovation	To include Shack, Tower and Storage							
GILLSON PARK	Sailing	Operational	Critical	Sailing Shack, Shed Design	Design amount only	101,078						
GILLSON PARK	Tennis Courts	Operational	Not Critical	Outdoor Fitness Equipment	Replacement of worn fitness equipment		-	80,000				
GILLSON PARK	Wallace Bowl	Non-operational	Critical	Barn	Paint the Wallace Bowl barn		14,000					
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	400,000				
MALLINCKRODT CENTER	Around Building	Non-operational	Semi Critical	Irrigation System	Irrigation system		-	30,000				
MALLINCKRODT CENTER	Aux. Building	Non-operational	Semi Critical	Woodshop Basement	Woodshop basement upgrade			45,000				
MALLINCKRODT CENTER	Building	Operational	Semi Critical	Tuck-pointing	Phase 2 of tuck-pointing project	-		28,000				
MALLINCKRODT CENTER	Building	Operational	Not Critical	Tuck-pointing	Tuck Pointing Ridge Rd				200,000			
MALLINCKRODT CENTER	Building	Non-operational	Not Critical	Window Treatments	Window Treatments at Mallinckrodt		5,800					
MALLINCKRODT CENTER	Fitness Room	Non-operational	Critical	Card and Fitness room floor replacement	Replace carpet in room							
MALLINCKRODT CENTER	Fitness Room	Operational	Critical	Equipment	Replace equipment in fitness room			5,000		5,000		15,000
MALLINCKRODT CENTER	General Building	Operational	Not Critical	Activity Bus					150,000			
MALLINCKRODT CENTER	Maintenance Building	Operational	Critical	Mallinckrodt Improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc		5,000	5,000	5,000	5,000	5,000	25,000
MALLINCKRODT CENTER	Parking Lot	Operational	Not Critical	Seal Coat Back Lot then main lot								
MALLINCKRODT CENTER	Smoke Stack	Operational	Critical	Smoke Stack tuck pointing		75,000						
PARKS DEPARTMENT	Community Playfields	Operational	Critical	Playground Replacement	Playground replacement per schedule - 2028			450,000				
PARKS DEPARTMENT	Community Playfields	Non-operational	Semi Critical	Tennis Courts	Potentially Build 3 Tennis Courts at Community Playfields							650,000
PARKS DEPARTMENT	Earlywine	Operational	Critical	Playground Replacement	Playground replacement per schedule - 2027			400,000				
PARKS DEPARTMENT	Equipment	Operational	Not Critical	Ballfield Groomer			20,000					

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2027 - 2031 AND BEYOND

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	Remaining 2026 as of 8/31/26	2027	2028	2029	2030	2031	2032-2036
PARKS DEPARTMENT	Equipment	Operational	Not Critical	Field Painter				46,000				
PARKS DEPARTMENT	Equipment	Operational	Semi Critical	Truck Tracks			6,000					
PARKS DEPARTMENT	Equipment	Operational	Not Critical	Windstorm	Ride on Blower		-	15,000				
PARKS DEPARTMENT	Equipment	Operational	Critical	Electric Lawn Mower Replacement	Electric Lawn Mower Replacement (6)		44,000	46,000	48,000			
PARKS DEPARTMENT	Equipment	Operational	Not Critical	Production mower	Toro Production Mower & Trailer			140,000				
PARKS DEPARTMENT	Equipment	Operational	Not Critical	Turf Tracer	Stand on mower			X	X	X		
PARKS DEPARTMENT	Facilities	Non-operational	Critical	LED Light Upgrades	For various facilities	16,092	25,000					
PARKS DEPARTMENT	Facilities	Operational	Critical	Fuel Facility	Remove Fuel Facility, Remediation, add above ground UST		235,000					
PARKS DEPARTMENT	General Building	Operational	Not Critical	Seal Coat Parking Lots	Various Parks and Facilities	24,598	160,000	120,000	65,000			
PARKS DEPARTMENT	General Building	Operational	Not Critical	Seal Coat Parking Lots	Mali,Golf house, Golf Maintenance,Keay, West Park			-				
PARKS DEPARTMENT	Green Bay Trail	Non-operational	Semi Critical	General Maintenance and upkeep			-					
PARKS DEPARTMENT	Maintenance Building	Operational	Semi Critical	West Park Improvement	Ongoing maintenance for replacing windows, broken floor tiles, broken doors, etc	-	25,000	25,000	25,000	25,000		
PARKS DEPARTMENT	Maple Park	Operational	Not Critical	Playground Replacement	Playground replacement per schedule	15,000						
PARKS DEPARTMENT	Maple Park	Non-operational	Not Critical	Workout Playground	Build Workout Playground							100,000
PARKS DEPARTMENT	Parks	Operational	Not Critical	Fencing	Update fencing at various locations	500	5,000	5,000	5,000	5,000		
PARKS DEPARTMENT	Parks	Operational	Semi Critical	Landscape Work - Trees	Tree Planting	9,065	20,000	20,000	20,000	20,000	20,000	100,000
PARKS DEPARTMENT	Parks	Non-operational	Not Critical	Outdoor Ice Rink	Location TBD							300,000
PARKS DEPARTMENT	Shorewood	Operational	Critical	Playground Replacement	Playground replacement per schedule - 2029				200,000			
PARKS DEPARTMENT	Various Park Locations	Non-operational	Critical	Add or update signage	Replacing and updating current park entrance signage	15,000	15,000	15,000	15,000	15,000	15,000	75,000
PARKS DEPARTMENT	Various Locations	Operational	Not Critical	Batting Cages	Updating batting cages around the district							150,000
PARKS DEPARTMENT	Various Locations	Operational	Critical	Door replacement schedule	Replace exterior doors and hardware	20,402	30,000	30,000	30,000	30,000	30,000	150,000
PARKS DEPARTMENT	Various Locations	Operational	Semi Critical	Garbage Can, Park Benches and Water Fountain Replacements	For upkeep on the replacement schedules	24,518	45,000	55,000	55,000	55,000	55,000	275,000
PARKS DEPARTMENT	Howard Park	Operational	Critical	Fence Padding	Fence padding		20,000					
PARKS DEPARTMENT	Hibbard	Non-Operational	Critical	ADA Improvements, Tot Lot Replacement, Ball Field Improvements, Landscaping and Picnic Shelter (net of requested grant)	Finishing the project at Hibbard	95,571						
PARKS DEPARTMENT	Howard Park	Operational	Critical	Concrete Curbs and Gutters	Install curbs and gutters at Howard Park	27,315						
PARKS DEPARTMENT	Vattmann Park	Operational	Not Critical	Tennis Court Renovation	Reconcile slope, surface and drainage issues.	5,000		450,000				
PARKS DEPARTMENT	Vehicles	Operational	Critical	Chipper Truck 16	Chipper Truck Replacement, with replacement of multi use truck	53,932						
PARKS DEPARTMENT	Vehicles	Operational	Semi Critical	Crew Cab Stake Bed Truck (#12)	Replacement of Parks truck 12		120,000					
PARKS DEPARTMENT	Maple	Operational	Not Critical	Basket Ball Court Resurfacing	Basket Ball Court Resurfacing			40,000				
PARKS DEPARTMENT	Vehicles	Operational	Semi Critical	F-250 Building Maintenance truck	Replacement of Parks truck, with Maverick	35,000						
PARKS DEPARTMENT	Vehicles	Operational	Not Critical	F-250 Parks Truck	Replacement of Parks Truck, with a F-350 Crew Cab #7			115,000				
PARKS DEPARTMENT	Vehicles	Operational	Not Critical	F-250 Parks Truck	Replacement of Parks Truck, with a F-350 Crew Cab plow truck #8				85,000			
PARKS DEPARTMENT	Vehicles	Operational	Not Critical	F-250 Parks Truck	Replacement of Parks Truck, with a F-350 Crew Cab Plow Truck #9			100,000				
PARKS DEPARTMENT	Vehicles	Operational	Not Critical	F-250 Parks Truck	Replacement of Parks Truck with a F-350 Crew Cab #10				85,000			
PARKS DEPARTMENT	Vehicles	Operational	Not Critical	Transit Cargo Van Maintenance	Replacement of a cargo van, with an electric cargo van #18				75,000			
PARKS DEPARTMENT	Vehicles	Operational	Not Critical	Transit Cargo Van Maintenance	Replacement of a Parks van, with a electric cargo van #19			80,000				

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2027 - 2031 AND BEYOND

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	Remaining 2026 as of 8/31/26	2027	2028	2029	2030	2031	2032-2036
PARKS DEPARTMENT	Vehicles	Operational	Semi Critical	F-350 Partks Truck	Replacement of a Parks Truck, with a F-350 water truck #21		100,000					
PARKS DEPARTMENT	Vehicles	Operational	Critical	F-550 Parks Truck	Salt Truck Replacement	85,000						
PARKS DEPARTMENT	Vehicles	Operational	Critical	F-250 Parks Truck	Replacement of Parks Truck, with an electric van # 14		75,000					
PARKS DEPARTMENT	West Park	Operational	Not Critical	Keay Park Pond Liner	Liner, aerators and stability of the land		-	350,000				
PARKS DEPARTMENT	Vehicles	Operational	Critical	John Deere Gator Parks	Replacement of John Deere Gator, with a Garor		15,000					
PARKS DEPARTMENT	West Park	Non-operational	Critical	Key System	Converting all District locks to a new system that the District controls	16,063	35,000	25,000	-			
PARKS DEPARTMENT	West Park	Operational	Critical	Playground Replacement	Playground replacement		350,000					
PARKS DEPARTMENT	West Park	Operational	Critical	Replace Rheem Unit 1	RHEEM/7589W201231304/ UNIT 1		38,000					
PARKS DEPARTMENT	West Park	Operational	Semi Critical	Turf Replacement	To be replaced every 10-12 years				1,500,000			
PARKS DEPARTMENT	Earlywine	Operational	Not Critical	Earlywine Playground Replacement	Earlywine- Playground Replacement			X				
PARKS DEPARTMENT	Shorewood	Operational	Not Critical	Shorewood Playground Replacement	Shorewood-Playground Replacement				X			
PARKS DEPARTMENT	Thornwood	Operational	Not Critical	Thornwood Playground Replacement	Thornwood- Playground Replacement					X		
PARKS DEPARTMENT	Various Locations	Operational	Critical	Park Development	Costs required to upgrade park lots		500,000					
PARKS DEPARTMENT**	Various Locations	Operational	Critical	ADA Accessibility (5.8 Levy)	ADA improvements	153,783	275,000	200,000	200,000	200,000	200,000	1,000,000
PLATFORM TENNIS	General Building	Operational	Semi Critical	Court Resurfacing	Every four years		45,000					
PLATFORM TENNIS	Paddle	Operational	Semi Critical	Gas Lines and Heaters	Keeps the deck dry	25,000	28,000	14,800				
PLATFORM TENNIS	Paddle	Non-operational	Not Critical	Northern Deck Extension								250,000
WILMETTE GOLF CLUB	Clubhouse	Operational	Critical	HVAC Replace Carrier Unit 7	CARRIER/ 911G10042/ UNIT 7		58,000					
WILMETTE GOLF CLUB	Clubhouse	Operational	Critical	HVAC Replace Carrier Unit 8	CARRIER/1913C94109/ UNIT 8				45,000			
WILMETTE GOLF CLUB	Clubhouse	Operational	Critical	Restaurant - Cooler	Cooler for the Clubhouse		45,000					
WILMETTE GOLF CLUB	Driving Range	Non-operational	Not Critical	Driving Range Lights	Adding lights							500,000
WILMETTE GOLF CLUB	Driving Range	Non-operational	Critical	Driving Range Upgrade	Rebuild Driving Range							2,420,000
WILMETTE GOLF CLUB	Clubhouse	Operational	Critical	Dish Washer Replacement	Replace Dish Washer			100,000				
WILMETTE GOLF CLUB	Driving Range	Operational	Critical	Range Netting Pole and Fence Maintenance	Net and Cable Maintenance / High lift work	-	20,000		22,000			
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Approach/Tee Mowers	Replacement - (2) Last Purchased 2019			225,000				
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Lease Payments	Equipment purchased in 2026	163,732	163,732	163,732	163,732	163,732		
WILMETTE GOLF CLUB	Equipment	Non-operational	Not Critical	Southwest Lawn Renovation	Area that has the tent and scoreboard to be improved		50,000					
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Fairway Mowers (3)	Replacement - (4) Last Purchased 2019		-					
WILMETTE GOLF CLUB	Equipment	Operational	Semi Critical	Irrigation Pumps	Refurbishing and service to 12 year old pumps			25,000				
WILMETTE GOLF CLUB	Equipment	Operational	Not Critical	Robot Mowers (4)	Replacement - (4) Last Purchased 2019							200,000
WILMETTE GOLF CLUB	Equipment	Operational	Not Critical	Tractor	Used for operating golf course tools and implements				75,000			
WILMETTE GOLF CLUB	Equipment	Operational	Critical	Turf Roller	Greens Roller for Surface smoothness			25,000				
WILMETTE GOLF CLUB	General Building	Operational	Semi Critical	Carpet in offices and walkway entrance		19,357						
WILMETTE GOLF CLUB	General Building	Operational	Not Critical	Seal Coat Clubhouse Parking Lot	Seal Coating and restriping of parking lot							
WILMETTE GOLF CLUB	Golf House	Non-operational	Critical	Basement Renovation		30,000						
WILMETTE GOLF CLUB	Golf House	Operational	Semi Critical	General upkeep of the building	Updates to usable living space	15,000	5,000	5,000	5,000	5,000	5,000	25,000
WILMETTE GOLF CLUB	Maintenance Barn	Non-operational	Critical	Bathroom renovation	Update sinks and floors	10,000						
WILMETTE GOLF CLUB	Maintenance Barn	Operational	Critical	Maintenance Barn	Roof and siding			X	X			
WILMETTE GOLF CLUB	Maintenance Building	Non-operational	Not Critical	Golf Maintenance Improvements	Rework the office area and renovate storage			7,500				
WILMETTE GOLF CLUB	On Course	Operational	Critical	2nd Well Replacement	1st well was replaced in 2025	54,163						
WILMETTE GOLF CLUB	On Course	Operational	Critical	Amenities on Course	New Tee Markers / Divot Boxes/ Directional stakes			30,000				
WILMETTE GOLF CLUB	On Course	Operational	Not Critical	Bunker Lining Installation	Materials Fairway Bunker Liners and Sand Replacement	-		-				105,000
WILMETTE GOLF CLUB	On Course	Operational	Critical	Irrigation Tech	Irrigation Consultant to be hired in conjunction with the Master Plan		16,000					

WILMETTE PARK DISTRICT
5 YEAR CAPITAL IMPROVEMENT PLAN 2027 - 2031 AND BEYOND

Location	Add location Here	Operational or Non-operational	SNLC -	Project Name	Project Description	Remaining 2026 as of 8/31/26	2027	2028	2029	2030	2031	2032-2036
WILMETTE GOLF CLUB	On Course	Operational	Critical	Super 600	Replacement for Super 600 that is 13 years old and past useful life		55,000					
WILMETTE GOLF CLUB	On Course	Operational	Critical	Drainage Improvements	Materials for subsurface golf course drainage installs	4,227	12,000	12,000	12,000	12,000	12,000	60,000
WILMETTE GOLF CLUB	On Course	Non-operational	Semi Critical	Golf Course Fountains or Water Features	Water aeration system/better water quality/course aesthetics				30,000			
WILMETTE GOLF CLUB	On Course	Operational	Critical	Pond Bank Stabilization	Erosion control for the pond on Hole #11			30,000				
WILMETTE GOLF CLUB	On Course	Non-operational	Critical	Rain Shelter	New shelters with lightning protection				40,000			
WILMETTE GOLF CLUB	On Course	Non-operational	Not Critical	Tee Box Construction	Reconstruction and Contouring of 8 Tee Complexes that were not completed in 2013							500,000
WILMETTE GOLF CLUB	Restaurant	Operational	Critical	Furniture Replacement	Tables and Chairs		15,000					
WILMETTE GOLF CLUB	Vehicles	Operational	Critical	Golf Carts (70)	10-year replacement schedule	12,996	77,974	77,974	77,974	77,974	77,974	
WILMETTE GOLF CLUB	Vehicles	Operational	Semi Critical	Heavy Duty Utility Vehicles	Loads and Carrys Heavy Debris and Materials		40,000		60,000			
					Already spent in 2026	**1,743,196**						
					Projected spend	**5,863,452**	**5,230,160**	**5,579,313**	**3,934,006**	**2,291,861**	**956,545**	**9,004,249**