

EXHIBIT A

SPECIAL SERVICE AREA #5

| Area | Levy Cap | Total Requested Levy | Commission        | Service Provider                               |
|------|----------|----------------------|-------------------|------------------------------------------------|
| 5    | 3.00%    | \$342,881            | Commercial Avenue | Calumet Area Industrial Development Commission |

Establishment Ordinance

Date: December 11, 2013  
Journal pages: 69243 through 69330

Amendments to Establishment Ordinance

Date: November 21, 2017  
Journal pages: 62001 through 62007

See attached Budget.

# Budget

|           |                          |
|-----------|--------------------------|
|           | Special Service Area # 5 |
| SSA Name: | Commercial Avenue        |

## 2027 BUDGET SUMMARY

Budget and Services Period: January 1, 2027 through December 31, 2027

|                                                                  |            | 2026 Levy        |                           | Carryover Funds | TIF Rebate Fund #331 | Estimated Late Collections and Interest | Total All Sources |
|------------------------------------------------------------------|------------|------------------|---------------------------|-----------------|----------------------|-----------------------------------------|-------------------|
| CATEGORY<br>(Funded Categories<br>Comprise Scope of<br>Services) |            | Collectable Levy | Estimated Loss Collection |                 |                      |                                         |                   |
| 1.00 Customer Attraction                                         |            | \$10,000         | \$0                       | \$28,990        | \$0                  | \$5,116                                 | \$44,106          |
| 2.00 Public Way Aesthetics                                       |            | \$143,000        | \$0                       | \$101,000       | \$5,000              | \$5,000                                 | \$254,000         |
| 3.00 Sustainability and Public Places                            |            | \$0              | \$0                       | \$100           | \$0                  | \$0                                     | \$100             |
| 4.00 Economic/ Business Development                              |            | \$0              | \$0                       | \$875           | \$60,000             | \$0                                     | \$60,875          |
| 5.00 Public Health and Safety Programs                           |            | \$110,863        | \$0                       | \$5,000         | \$10,938             | \$70,068                                | \$196,869         |
| 6.00 SSA Management                                              |            | \$0              | \$150                     | \$0             | \$22,715             | \$1,039                                 | \$23,904          |
| 7.00 Personnel                                                   |            | \$78,868         | \$0                       |                 | \$0                  | \$0                                     | \$78,868          |
|                                                                  | Sub-total  | \$342,731        | \$150                     |                 |                      |                                         |                   |
| GRAND TOTALS                                                     | Levy Total | \$342,881        |                           | \$135,965       | \$98,653             | \$81,223                                | \$658,722         |

### LEVY ANALYSIS

|                                             |              |
|---------------------------------------------|--------------|
| Estimated 2026 EAV:                         | \$11,429,375 |
| Authorized Tax Rate Cap:                    | 3.000%       |
| Maximum Potential Levy limited by Rate Cap: | \$342,881    |
| Requested 2026 Levy Amount:                 | \$342,881    |
| Estimated Tax Rate to Generate 2026 Levy:   | 2.999995%    |

### LEVY CHANGE FROM PREVIOUS YEAR

|                                                                                         |           |
|-----------------------------------------------------------------------------------------|-----------|
| 2025 Levy Total<br>(Enter from 2026 budget)                                             | \$373,777 |
| 2026 Levy Total<br>(As listed above in 2027 budget)                                     | \$342,881 |
| Percentage Change                                                                       | -8.27%    |
| Community meeting required if levy amount increases greater than 5% from previous levy. |           |

### CARRYOVER CALCULATION

|                            |           |
|----------------------------|-----------|
| 2026 Budget Total          | \$634,555 |
| Carryover request for 2027 | \$135,965 |
| Percentage                 | 21.427%   |
| Must be less than 25%      |           |