

WOODRIDGE PARK DISTRICT 2023 BUDGET



JANUARY 1 – DECEMBER 31, 2023

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The background of the page features a close-up, slightly blurred image of several US dollar bills. A white pen is positioned diagonally across the bills. The bills show various denominations, including a \$100 bill with the number '87564' and a \$20 bill with the number '996'. The text 'LB03' and 'SERIES 2009' are also visible on the bills.

TO THE PARK DISTRICT BOARD OF COMMISSIONERS:

The Annual Budget serves as the foundation for the District's financial planning and control. The District strives to identify operating efficiencies coupled with sound financial practices and the pursuit of alternative revenue opportunities to keep the District in a financially healthy state.

To recap, the FY2022 budget was adopted based on the following budget vision during the pandemic: *Consider a budget that continues to serve residents/patrons in accordance with the District's mission statement, core values, and resident/patron expectations per ongoing governing health & safety pandemic guidelines that minimizes drastic operational adjustments and decisions for the mere short-term financial benefit/gain to offset potential short-term deficit spending that could result in long-term systemic detrimental agency operational/financial outcomes, unless there's a long-term strategic operational benefit to do so.* It is important to note, though the District continues to make positive strides towards returning to pre-COVID-19 levels through increased participation levels, there are still COVID-19 residual impacts on some facility, department and program areas that impacted participation, operations and income.

Over the past couple of months, Department Heads have met with their staff and have identified needs in each area. Those needs are then assessed by the Executive Director, Deputy Director and the Superintendent of Finance before making any final budgetary decisions. In these meetings we came across many challenges as the District moves into 2023, which are summarized below:

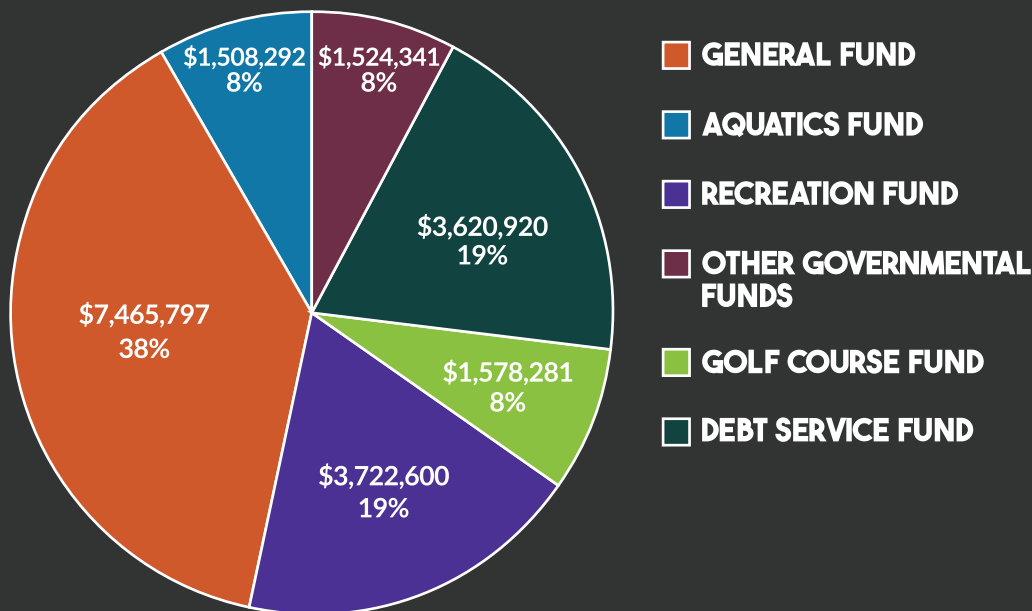
- » Unknown COVID-19 residual impacts combined now with high inflation continue to impact overall operations and budget during FY2022.
- » Ongoing supply chain issues combined with significant increases in labor, commodities, equipment and construction costs.
- » State mandated minimum labor wage increases and increases in wages based on market demand for labor (e.g. life guards, after school employees, seasonal/part-time maintenance labor, etc.) continue to place a strain on department budgets.
- » Long lead times on delivery of equipment purchases are creating a strain on some departments to include increased repair and maintenance costs on equipment.
- » Construction costs via bidding in some sectors has significantly increased over estimated budgets as well as a reduction in quantity of bidders resulting in less competitive bids.
- » Ongoing shortage of seasonal and part-time labor which results in recreation program waiting lists, higher wages to incentivize hiring, and considerations to reconsider full-time labor to meet current demand.
- » Unknown ongoing effects of COVID-19 variations and impact to patrons psyche as to whether or not to participate in programs, memberships and events.
- » Competitive wage environment based on lack of labor pool and increase minimum wages.
- » CPI Inflation (currently at 8.2%)
- » Determining appropriate budget & appropriation levels to best manage spending levels without creating burdensome actions to management and the Board based on unknown expenditure scenarios (e.g. ordinance amendments, public hearings, etc.). Provide as much flexibility within sound reasoning.
- » Different budget scenarios for different funds based on recent experiences and current known & unknown factors:
- » VGGC – continue to be more reflective of membership program & pandemic impact assumptions
- » ARC – more reflective of pandemic impact assumptions based on current experience of program participation rates
- » Aquatics – Normal Operations TBD due unknown pandemic residual impacts next year / operational options to consider

CONTINUED FROM PAGE 3

- » Continue to invest in capital assets to ensure safe and timely replacement of existing assets and consider new capital improvements to increase access to parks and facilities especially during this time of record high use caused by the pandemic.
- » Increases in fees and charges in order to maintain a revenue balance of property taxes versus fees/charges as desired by residents as evidenced from past statistically valid community surveys.
- » Ongoing COVID-19 related expenses (e.g. PPE, additional sanitizing labor, etc.)

From the Adopted Budget, a Budget & Appropriations Ordinance is prepared and approved within or before the first quarter of the fiscal year. The Budget is prepared by fund, department and activity. Appropriated Budget at the fund level establishes the threshold by which expenditures cannot legally exceed the appropriated amount. The Budget is made up of several different funds with each playing an important role in the successful delivery of services to our residents. See below:

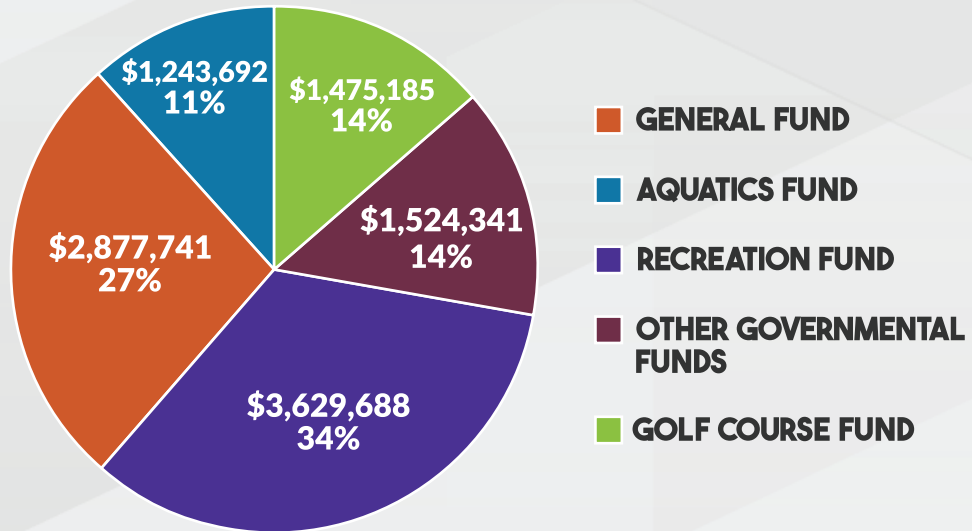
TOTAL BUDGET 12/31/2023



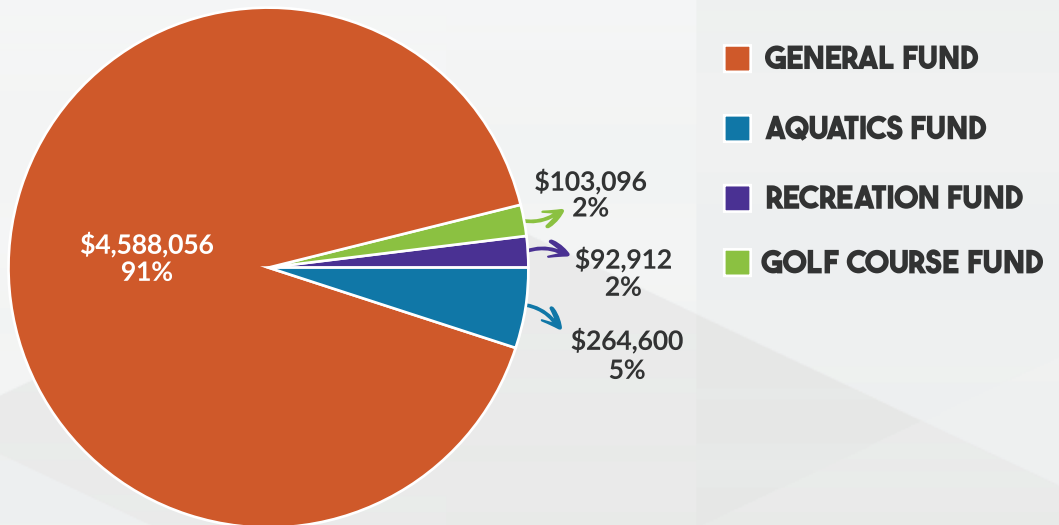
The total budget for the year ended December 31, 2023 is \$19.4 million. Of this total, governmental funds (the General Fund, Recreation Fund, Aquatics Fund and Other Governmental Funds) account for \$14.2 million or 73.2% of the total budget. This includes \$1.7 million in total capital development and \$2.9 million in capital replacement investments as well as debt service expense totaling \$3.6 million.

The Golf Course Fund, a fiduciary fund, accounts for \$1.6 million or 8.2% of the total budget. In governmental accounting, the fiduciary fund consists of assets held in trust for others. In our case the golf course is operated by the District under a long-term lease agreement with the Village of Woodridge.

The total budget less capital project investments and debt service makes up the operating budget. The chart below shows a summary of the operating budget by fund for the year ended December 31, 2023.

OPERATING BUDGET BY FUND 12/31/2023

The District is committed to a Capital Improvement Program (CIP) to provide residents with park and recreation amenities to safely enjoy. Aggressive capital replacement program is intentionally planned to ensure parks and facilities are maintained to the highest standards. The budget for investment in capital projects for the year ended December 31, 2023 totaling \$4,830,242 is depicted in the following chart:

CAPITAL DEVELOPMENT/REPLACEMENT BUDGET BY FUND 12/31/2023

Capital Development projects planned for the year ending December 31, 2023 include continued construction and planned projects at Towne Centre Phased Development (Phase 2), Orchard Hill Park Baseball Safety Netting, Jefferson Junior High School Pathway Connector, Facility Safety Improvements, Hobson Corner Park Shade Structure/Pickleball Upgrades, LARPA funded HVAC Purification Projects and miscellaneous projects.

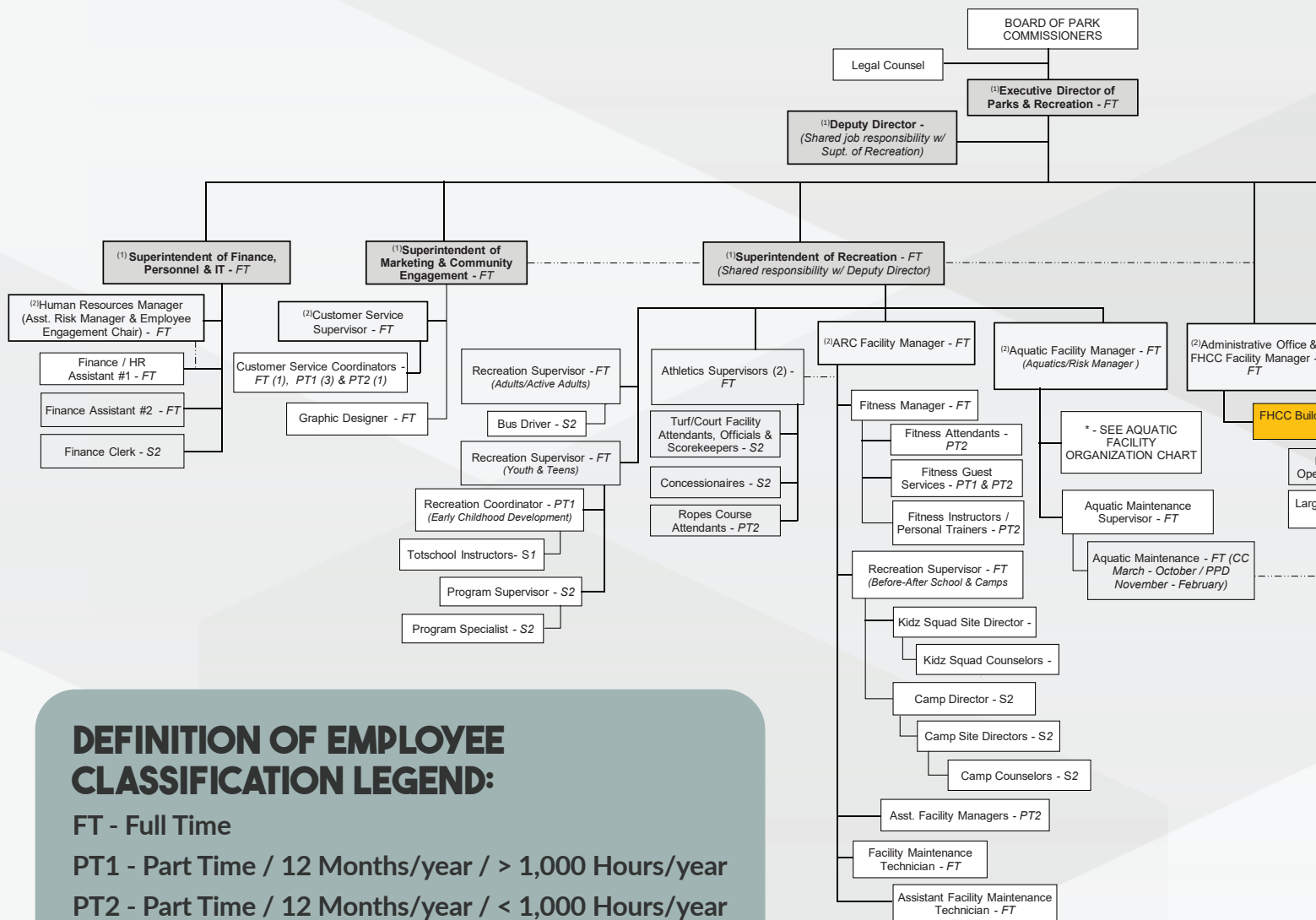
Respectfully submitted,

MICHAEL T. ADAMS
Executive Director

CHRIS WEBBER
Superintendent of Finance & Personnel

ORGANIZATION CHART | FULL & PERMANENT PART TIME EMPLOYEES

REVIEWED 11/14/22 | APPROVED 1/__/23



DEFINITION OF EMPLOYEE CLASSIFICATION LEGEND:

FT - Full Time

PT1 - Part Time / 12 Months/year / > 1,000 Hours/year

PT2 - Part Time / 12 Months/year / < 1,000 Hours/year

S1 - Seasonal / < 12 Months/Year / > 1,000 Hours/year

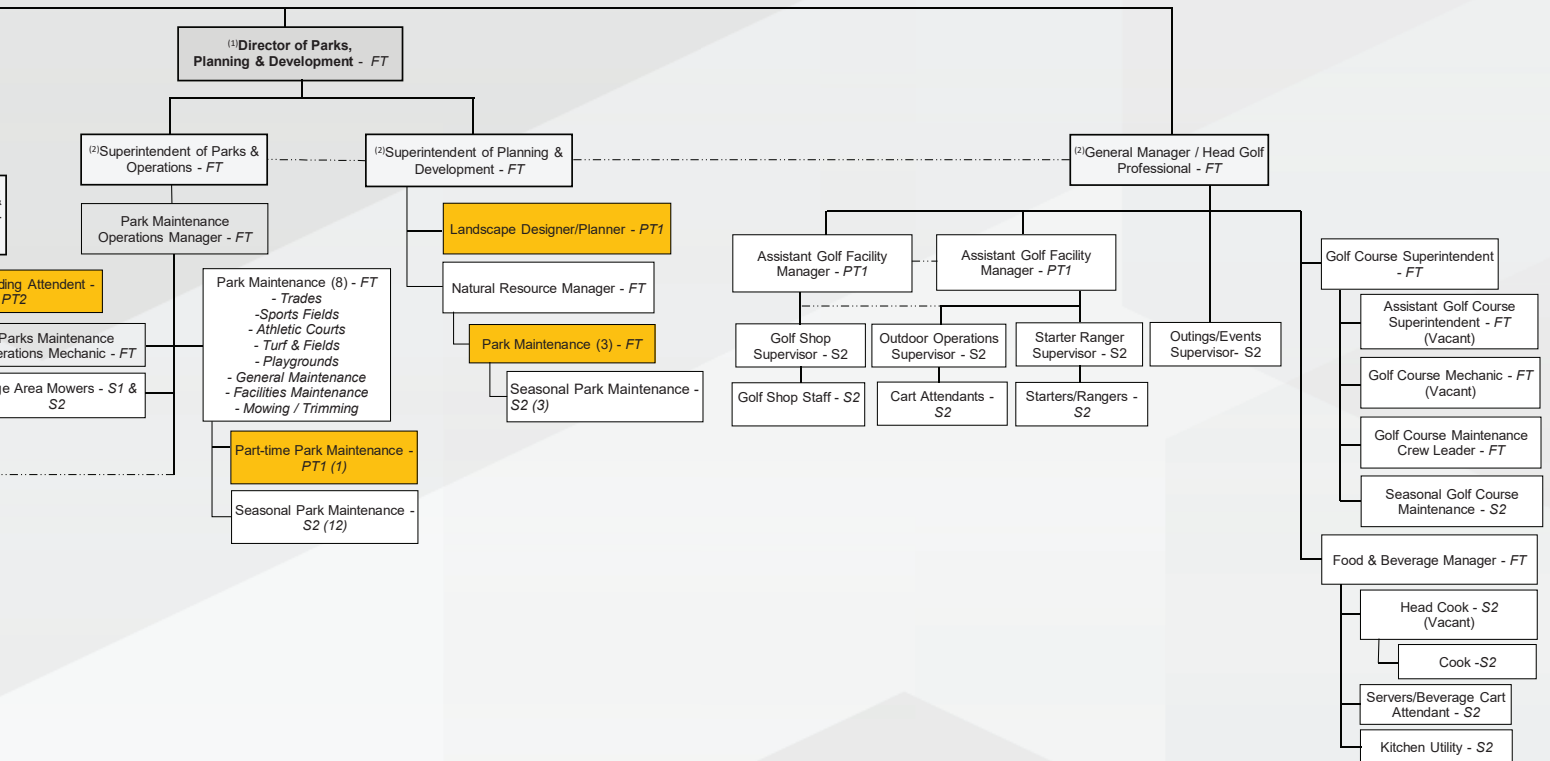
S2 - Seasonal / < 12 Months/Year / < 1,000 Hours/year

(1) Leadership Team

(2) Management Team

—— Direct Functional Relationship

----- Indirect/Secondary Relationship



RECOMMENDED REVISIONS ADDITIONS

- » 1 Part-Time Landscape Designer/Planner
- » 1 Full-Time Park Maintenance
- » 1 Part-Time Park Maintenance
- » 1 Part-Time FHCC Building Attendant

DELETIONS

- » ARC Kidz Club Counselors

NEW 2023 SUB-GOALS*

GOAL #1: The Woodridge Park District will provide safe, diversified, creative, and value-based recreational programs, special events and leisure services responsive to the needs of the community.

- » Assess Future Sustainability of WSA Organization due to Lack of Board Candidates
- » Increase ARC fitness memberships to Pre-COVID-19 Numbers
- » Reinvigorate & Expand District-Wide Fitness GroupX Programs and Increase Participation & Revenue
- » Find creative ways to reach out to teen population
- » Increase cultural arts program opportunities

GOAL #2: The Woodridge Park District will commit to operational excellence through responsive, effective, efficient governance and management practices that creates value to the community.

- » Illinois Local Government Efficiency Committee Compliance (Public Act 102-1088)
- » Vendor Information Reporting Standards (35 ILCS 200/18-15.2) Compliance
- » Transition Existing Activity Guide/ Online Registration System to Active Online Integration
- » Research Software to Combine Active Revenue & Incode Expenses into Single Reporting Structure for Realtime Program P&L Analysis
- » Assess variety & time of year of special events/athletic tournaments to minimize impact on specific departments & labor needs (e.g. recreation, maintenance, etc.)
- » Complete post special event review with participation from all departments to include a SWOT analysis of each event and document analysis and recommendations for improvements

GOAL #3: The Woodridge Park District will achieve its mission in a fiscally responsible manner by implementing best financial management practices in accordance with generally accepted accounting principles.

- » Track Rotary Financial Assistance Program donations and report to Board annually
- » Transition Aquatics Fund to a Special Revenue Fund
- » Investigate implementing an online payroll/HR Suite
- » Complete new 3-year financial strategic plan at Village Greens

GOAL #4: The Woodridge Park District will cultivate an effective system of communication and cooperation with other community service providers to facilitate joint activities, services and programs avoiding where possible duplication of effort.

- » Finalize an Amendment to IGA w/ Village Authorizing WPD to Proceed with Town Centre Phased Development Program to possibly consider a Buyout Option to Obtain Deed
- » Negotiate an Amendment to ISA with SD #68 to partner/ share a percentage of future playground costs.

GOAL #5: The Woodridge Park District will be a leader in fostering a sense of community through the wise use of leisure time by developing and embracing community relations programs designed to advance a positive image and identity of the District and community.

- » Increase Awareness of ARC Fitness Memberships, Group X Programs and Personal Training
- » Market Cypress Cove season passes and daily admissions to new target market
- » Create targeted direct mail and marketing pieces for recreation programs as needed due to elimination of e-guide
- » Market park district to new residents

GOAL #6: The Woodridge Park District will be an employer of choice that 1) strives for excellence by fostering a collaborative work culture and workplace environment that values the well-being of its employees and volunteers; 2) that attracts, recruits, and retains employees and volunteers that are talented, competent, motivated, dedicated, respectful, accountable and engaged; 3) equips employees and volunteers with essential resources to perform one's job responsibilities and increase opportunities for potential promotion within.

- » Develop an Ergonomic Policy for the Districts to improve employee safety and minimize worker comp claims.

GOAL #7: The Woodridge Park District will plan, guide, and provide a diversified system of safe, accessible, and well-maintained parks, facilities, and equipment of exceptional quality responsive to the needs of the community.

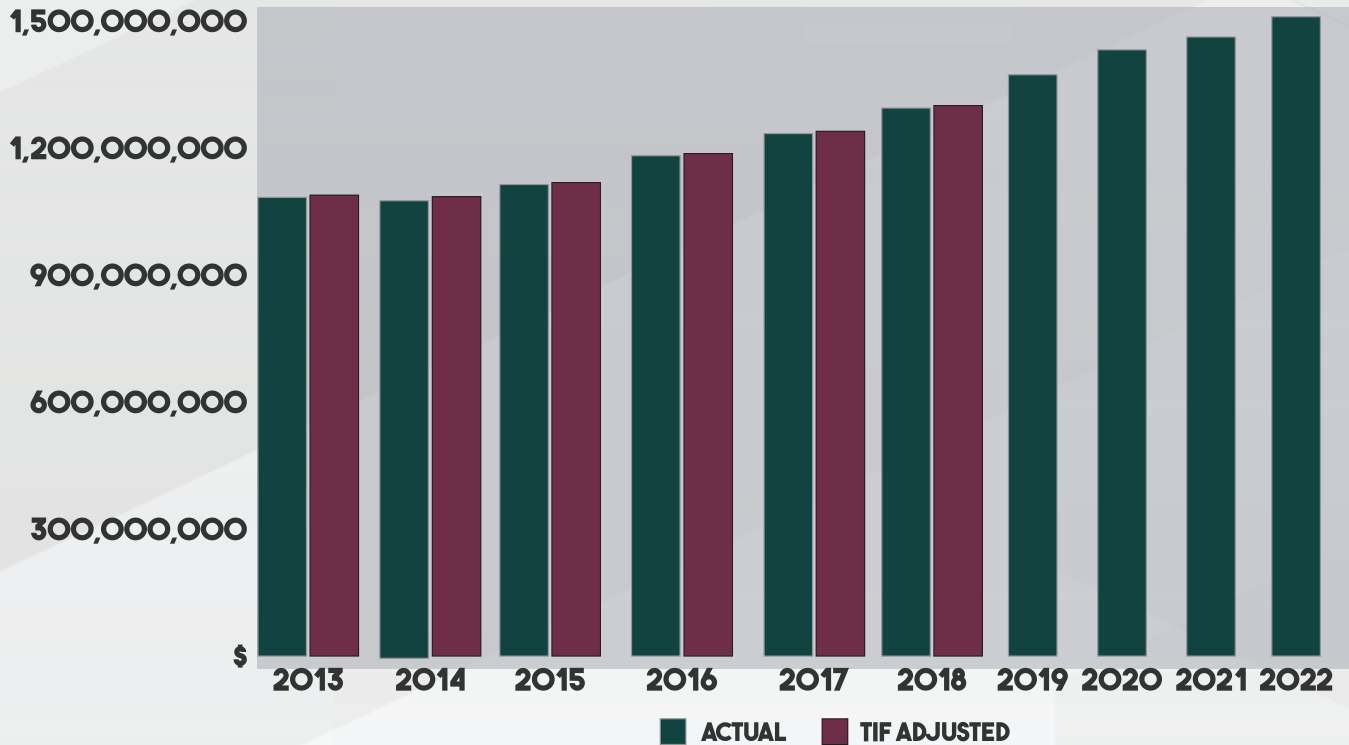
- » Assess ongoing VGGC computer connectivity issues (fiber optic line?)
- » Prioritize CRP Projects, Schedule & Complete
- » Hobson Corner Park Shade Structure & Pickleball Court Ancillary Improvements
- » LARPA Grant Funded Projects (Facility HVAC Air Purification Systems, Cypress WiFi)
- » Mending Wall Park Drinking Fountain Addition
- » Orchard Hill Baseball Field Core Area Foul Ball Safety Netting Resolution
- » Town Centre Walkway Development (JJH to Town Centre Commons) / Pending outcome of Town Centre IGA 4th Amendment
- » Pending Approval of Town Centre IGA 4th Amendment / Finalize Design, Engineering, Permitting & Construction Bid Docs for Phase 2 Development Project

GOAL #8: The Woodridge Park District will actively promote and implement strategies and actions to improve environmental quality and achieve sustainable results.

- » Convert all District Facilities interior/exterior lighting to LED to take advantage of ComED incentives/discounts

*Refer to comprehensive goals document to review new 2023 and previous carry forward Sub-Goals and Objectives.

WOODRIDGE PARK DISTRICT EQUALIZED ASSESSED VALUATION 10 YEAR COMPARISON



ASSESSED VALUATION DETAILS

YEAR	ASSESSED VALUATION	% CHANGE PRIOR YEAR	INCREASE / DECREASE
2013 Actual	\$1,043,248,243	-5.15%	Decrease
2013 TIF Adjusted	\$1,048,348,518	-5.20%	Decrease
2014 Actual	\$1,040,478,686	-0.27%	Decrease
2014 TIF Adjusted	\$1,044,722,455	-0.35%	Decrease
2015 Actual	\$1,072,401,364	3.07%	Increase
2015 TIF Adjusted	\$1,076,823,233	3.07%	Increase
2016 Actual	\$1,137,890,528	6.11%	Increase
2016 TIF Adjusted	\$1,142,830,793	6.13%	Increase
2017 Actual	\$1,188,220,684	4.42%	Increase
2017 TIF Adjusted	\$1,193,499,204	4.43%	Increase
2018 Actual	\$1,246,313,824	4.89%	Increase
2018 TIF Adjusted	\$1,251,961,734	4.90%	Increase
2019 Actual	\$1,322,008,561	6.07%	Increase
2020 Actual	\$1,378,698,056	4.29%	Increase
2021 Actual	\$1,407,956,128	2.12%	Increase
2022 Estimated *	\$1,453,981,009	3.27%	Increase

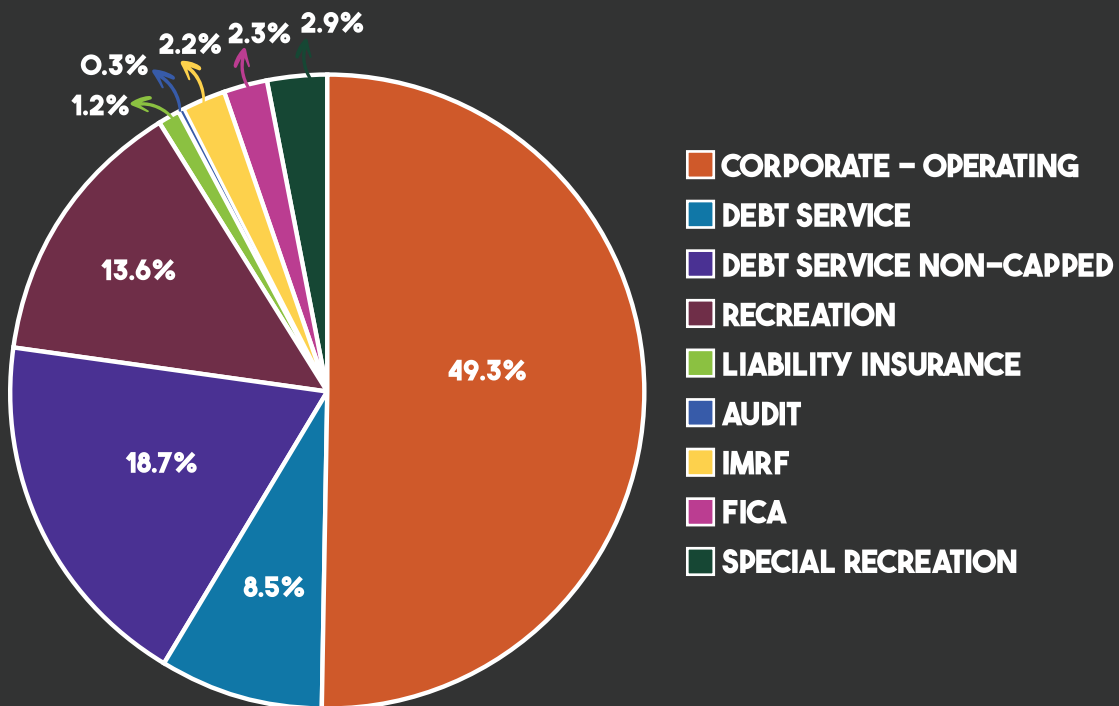
* Projected 2022 EAV

TAX LEVY ANALYSIS

ESTIMATED 2022 TAX LEVY | DECEMBER 31, 2023 BUDGET

FUND COMPARISON

FUND NAME	FUND NUMBER	RATE	LEVY
Corporate - Operating	01	0.2725	\$3,962,232
Capital Replacement	11	-	-
Capital Development	44	-	-
Debt Service	61	0.0454	659,364
Debt Service Non-capped	61	0.0995	1,447,204
Recreation	02	0.0750	1,090,486
Liability Insurance	03	0.0064	93,000
Audit	04	0.0017	24,000
IMRF	05	0.0117	170,000
FICA	05	0.0123	178,736
Special Recreation	19	0.0156	226,906
TOTAL ALL FUNDS		0.5401	\$7,851,929



TAX LEVY ANALYSIS

BASED ON 2022 TAX BILLS (2021 LEVY) BREAKDOWN OF 2022 TAX BILLS BY TAXING DISTRICT



DUPAGE & WILL COUNTIES, ILLINOIS | SALARY & WAGE RANGE

FULL-TIME POSITIONS	CLASSIF.	RATE/HOUR	OVERTIME RATE (40+ HOURS)	JANUARY 1 - DECEMBER 31, 2021 RATE/YEAR**		
				MINIMUM	MIDPOINT	MAXIMUM
ADMINISTRATION/FINANCE/HUMAN RESOURCES						
Executive Director	Exempt			\$120,273	\$150,342	\$187,927
Supt. of Recreation/Deputy Director*	Exempt			\$95,333	\$119,166	\$148,958
Supt. of Finance & Personnel	Exempt			\$88,756	\$110,945	\$139,178
Human Resources Manager	Exempt			\$59,783	\$74,729	\$93,411
Admin. Office & FHCC Facility Manager	Exempt			\$51,668	\$64,585	\$80,731
Finance/HR Assistant	Exempt			\$48,903	\$61,129	\$76,411
Finance Assistant	Exempt			\$42,409	\$53,011	\$66,264
RECREATION						
Facility Manager	Exempt			\$54,927	\$68,659	\$85,824
Fitness Manager	Exempt			\$45,714	\$57,143	\$71,429
Athletic/Recreation Supervisor	Exempt			\$49,305	\$61,631	\$77,038
Facility Maintenance Technician	Non-Exempt	\$19.65-\$29.48	\$29.48-\$44.21	\$40,872	\$51,090	\$63,863
Asst. Facility Maintenance Technician	Non-Exempt	\$17.69-\$26.53	\$26.53-\$39.79	\$36,785	\$45,981	\$57,476
RECREATION - AQUATICS						
Aquatics Facility & Risk Manager	Exempt			\$53,906	\$67,383	\$84,228
Aquatics Maintenance Supervisor	Non-Exempt	\$24.04-\$36.07	\$36.07-\$54.10	\$50,012	\$62,514	\$78,143
Aquatics Maintenance	Non-Exempt	\$21.18-\$36.07	\$31.76-\$47.65	\$44,046	\$55,057	\$68,821
MARKETING & COMMUNITY ENGAGEMENT						
Supt. of Marketing & Community Engagement	Exempt			\$74,499	\$93,124	\$116,404
Customer Service Supervisor	Exempt			\$43,985	\$54,981	\$68,726
Graphic Designer	Exempt			\$41,450	\$51,813	\$64,766
Customer Service Coordinator	Non-Exempt			\$39,586	\$49,483	\$61,853
GOLF COURSE						
General Manager / Head Golf Professional	Exempt			\$79,025	\$98,781	\$123,476
Golf Course Superintendent	Exempt			\$69,781	\$87,226	\$109,033
First Assistant Golf Professional	Exempt			\$52,390	\$65,487	\$81,859
Food & Beverage Manager	Exempt			\$45,258	\$56,573	\$70,716
Maintenance Crew Leader	Non-Exempt	\$17.33-\$25.99	\$25.99-\$38.98	\$36,037	\$45,047	\$56,308
PARKS, PLANNING & DEVELOPMENT						
Director of Parks, Planning & Development	Exempt			\$81,452	\$101,815	\$127,269
Supt. of Parks & Operations	Exempt			\$73,307	\$91,634	\$114,542
Supt. of Planning & Development	Exempt			\$73,307	\$91,634	\$114,542
Parks Maintenance Operations Manager	Exempt	\$28.77 - \$43.16	\$43.16 - \$64.73	\$59,843	\$74,804	\$93,505
Natural Resources Manager	Non-Exempt	\$28.77 - \$43.16	\$43.16 - \$64.73	\$59,843	\$74,804	\$93,505
Park Maintenance Operations Mechanic	Non-Exempt	\$21.28 - \$31.92	\$31.92 - \$47.88	\$44,267	\$55,333	\$69,167
Landscape Specialist	Non-Exempt	\$20.87 - \$31.31	\$31.31 - \$46.96	\$43,414	\$54,267	\$67,834
Maintenance - Level 1	Non-Exempt	\$17.33 - \$25.99	\$25.99 - \$38.98	\$36,037	\$45,047	\$56,308
Maintenance - Level 2	Non-Exempt	\$19.25 - \$28.88	\$28.88 - \$43.31	\$40,041	\$50,052	\$62,565
Maintenance - Level 3	Non-Exempt	\$21.18 - \$31.76	\$31.76 - \$47.65	\$44,046	\$55,057	\$68,821
Custodian / Building Attendant	Non-Exempt	\$14.32 - \$21.48	\$21.48 - \$32.22	\$29,790	\$37,237	\$46,547

*Revised as of 2/21/2023

**Revised, 5/16/2023 Salary Study formulated using the HR Source Salary Study provided to IPRA and its organizations. The scale was determined by blending the Weighted Average Wage in the \$1mm-\$2mm EAV category, \$15-\$20 million Budget Category and the West/Southwest Regions as a midpoint then a 20% spread below for the minimum and 20% above for the maximum.

This methodology is recommended by HR Source in building a wage scale.

1. Exempt Employees - are classified as exempt from overtime and compensatory provisions of the Federal and State Wage and Hour Laws. Exempt employees are not eligible for overtime pay. Their salaries are calculated on a weekly basis.

2. Non-Exempt Employees - receive overtime pay or compensatory time in accordance with our overtime policy. Their salaries are calculated on an hourly basis. Non-exempt employee must utilize a time clock and/or time sheets to document hours worked.

DUPAGE & WILL COUNTIES, ILLINOIS | SALARY & WAGE RANGE

PERMANENT PART-TIME	CLASSIF.	UNITS/WEEK	RATE/HOUR	OVERTIME RATE (40+ HOURS)
ADMINISTRATION/FINANCE/HUMAN RESOURCES				
Finance Clerk - PT1	Non-Exempt	<20	\$19.45-\$29.18	\$29.18-\$43.77
MAINTENANCE/PLANNING				
Maintenance/Planning - PT1	Non-Exempt	<20	\$13.00-\$19.50	\$19.50-\$29.25
Landscape Designer/Planner-PT1	Non-Exempt	<20	\$32.50-\$48.77	\$48.75-\$73.15
RECREATION				
Assistant Facility Manager - PT1	Non-Exempt	<20	\$13.00-\$19.50	\$19.50-\$29.25
Building Attendant	Non-Exempt	<20	\$13.00-\$19.50	\$19.50-\$29.25
Bus Driver - PT2	As needed	<20	\$13.00-\$19.50	\$19.50-\$29.25
Recreation Coordinator - PT1	Non-Exempt	20-30	\$16.00-\$24.00	\$24.00-\$36.00
Fitness Attendant - PT2	Non-Exempt	<20	\$13.00-\$19.50	\$19.50-\$29.25
Fitness Guest Services - PT2	Non-Exempt	<20	\$13.00-\$19.50	\$19.50-\$29.25
Fitness Instructors/Personal Trainers - PT2	Non-Exempt	<20	\$22.00-\$33.00	\$33.00-\$49.50
Fitness Department Meeting Rate	Non-Exempt	<20	\$13.00-\$19.50	\$19.50-\$29.25
Totschool Instructors PT1 & 2	Non-Exempt	5-25	\$13.00-\$19.50	\$19.50-\$29.25
Customer Service Coordinator - PT1 & 2	Non-Exempt	20-30	\$14.00-\$21.00	\$21.00-\$31.50
GOLF COURSE				
Assistant Golf Course Manager PT1	Non-Exempt	20-30	\$16.00-\$24.00	\$24.00-\$36.00



DUPAGE & WILL COUNTIES, ILLINOIS | SALARY & WAGE RANGE

*Effective 1/1/2023 minimum wage in Illinois is \$13 per hour for anyone 18 and over. For staff under 18, those may be paid at a minimum wage rate of \$10.50.

WPD SEASONAL	UNITS/WEEK	RATE / HOUR	OVERTIME RATE
Administrative Support/Front Desk Seasonal	1-6	\$13.00-\$19.50	\$19.50-\$29.25
Scorekeeper	1-6	\$13.00-\$19.50	\$19.50-\$29.25
Kidz Squad / Club Leader	5-25	\$13.00-\$19.50	\$19.50-\$29.25
Kidz Squad / Club Site Director	40	\$14.30-\$21.45	\$21.45-\$32.18
Camp Counselor	40+ hours; 5-10 weeks	\$13.00-\$19.50	\$19.50-\$29.25
Camp Director	1-6	\$15.00-\$22.50	\$22.50-\$33.75
Camp Site Director	40	\$13.00-\$19.50	\$19.50-\$29.25
Concessionaires (ARC)	As needed	\$13.00-\$19.50	\$19.50-\$29.25
Facility Supervisor (Gym/Court/Turf)	As needed	\$13.00-\$19.50	\$19.50-\$29.25
Rope Course Attendant	As needed	\$13.00-\$19.50	\$19.50-\$29.25
Program Specialists	As needed	\$13.00-\$30.00	\$19.50-\$45.00
Program Supervisor	1-25	\$13.00-\$19.50	\$19.50-\$29.25
Special Event Assistant	As needed	\$13.00-\$19.50	\$19.50-\$29.25
Parks/Planning Maintenance	40	\$13.00-\$19.50	\$19.50-\$29.25
Parks/Planning Maintenance Support Staff	40	\$13.00-\$19.50	\$19.50-\$29.25
Building Attendant	As needed	\$13.00-\$19.50	\$19.50-\$29.25
AQUATICS SEASONAL	UNITS/WEEK	RATE / HOUR	OVERTIME RATE
Cypress Cove Pool Manager	40	\$14.25-\$21.38	\$21.38-\$32.07
Cypress Cove Asst Pool Manager	40	\$13.25-\$19.88	\$19.88-\$29.82
Guest Services & Concession Manager	40	\$14.00-\$21.00	\$21.00-\$31.50
Assistant Guest Services & Concession Manager	35-40	\$13.00-\$19.50	\$19.50-\$29.25
Swim Team Coach / Salary	Salary Stipend	\$2,000.00-\$8,000.00	
Swim Team Assistant Coach / Salary	Salary Stipend	\$1,000.00-\$3,500.00	
Coaches Assistant	25-30	\$13.00-\$19.50	\$19.50-\$29.25
Youth & Preschool Lessons / Hour (No WSI Cert)	15-25	\$13.00-\$19.50	\$19.50-\$29.25
Parent / Tot (No WSI Cert)	2-4	\$13.00-\$19.50	\$19.50-\$29.25
Instructors w/WSI Certificate (add to base)	15-25	\$1.00-\$1.00	\$1.50-\$1.50
Diving Lessons	2	\$13.00-\$19.50	\$19.50-\$29.25
Private Swim Lesson Instructor	TBD	\$13.00-\$19.50	\$19.50-\$29.25
Lesson Coordinator (Youth & Preschool) / Salary	\$25-\$35/day		
Support Staff	15-20	\$10.50-\$15.75	\$15.75-\$23.63
Concession Staff	20-30	\$10.50-\$15.75	\$15.75-\$23.63
Deck Attendant	25-30	\$13.00-\$19.50	\$19.50-\$29.25
Guest Services Staff	25-30	\$13.00-\$19.50	\$19.50-\$29.25
Lifeguard	30-40	\$13.00-\$19.50	\$19.50-\$29.25
Aquatics Maintenance	20-30	\$13.00-\$19.50	\$19.50-\$29.25
Seasonal Labor	40	\$13.00-\$19.50	\$19.50-\$29.25
VILLAGE GREENS SEASONAL	UNITS/WEEK	RATE / HOUR	OVERTIME RATE
Golf Shop Supervisor	24-40	\$14.00 - \$21.00	\$21.00-\$31.50
Shop Attendant	24-40	\$13.00 - \$19.50	\$19.50-\$29.25
Golf Outings/Events Supervisor	24-40	\$14.00 - \$21.00	\$21.00-\$31.50
Golf Outings/Events Staff	24-40	\$13.00 - \$19.50	\$19.50-\$29.25
Head Cook	40	\$13.00 - \$19.50	\$19.50-\$29.25
Server	24-40	\$7.80 - \$11.70	\$11.70 - \$17.55
Beverage Cart Attendant	24-40	\$13.00 - \$19.50	\$19.50-\$29.25
Kitchen Utility	24-40	\$13.00 - \$19.50	\$19.50-\$29.25
Outside Services Supervisor	24-40	\$13.00 - \$19.50	\$19.50-\$29.25
Outside Services Attendant	24-40	\$13.00 - \$19.50	\$19.50-\$29.25
Starter/Ranger Supervisor	32-40	\$13.00 - \$19.50	\$19.50-\$29.25
Starter	20-30	\$13.00 - \$19.50	\$19.50-\$29.25
Ranger	20-30	\$13.00 - \$19.50	\$19.50-\$29.25
Seasonal 2 (9 Month Position)	40.00	\$13.00 - \$19.50	\$19.50-\$29.25
Seasonal 1	40.00	\$13.00 - \$19.50	\$19.50-\$29.25

BUDGET TO ACTUAL COMPARISON – SUMMARY BY FUND

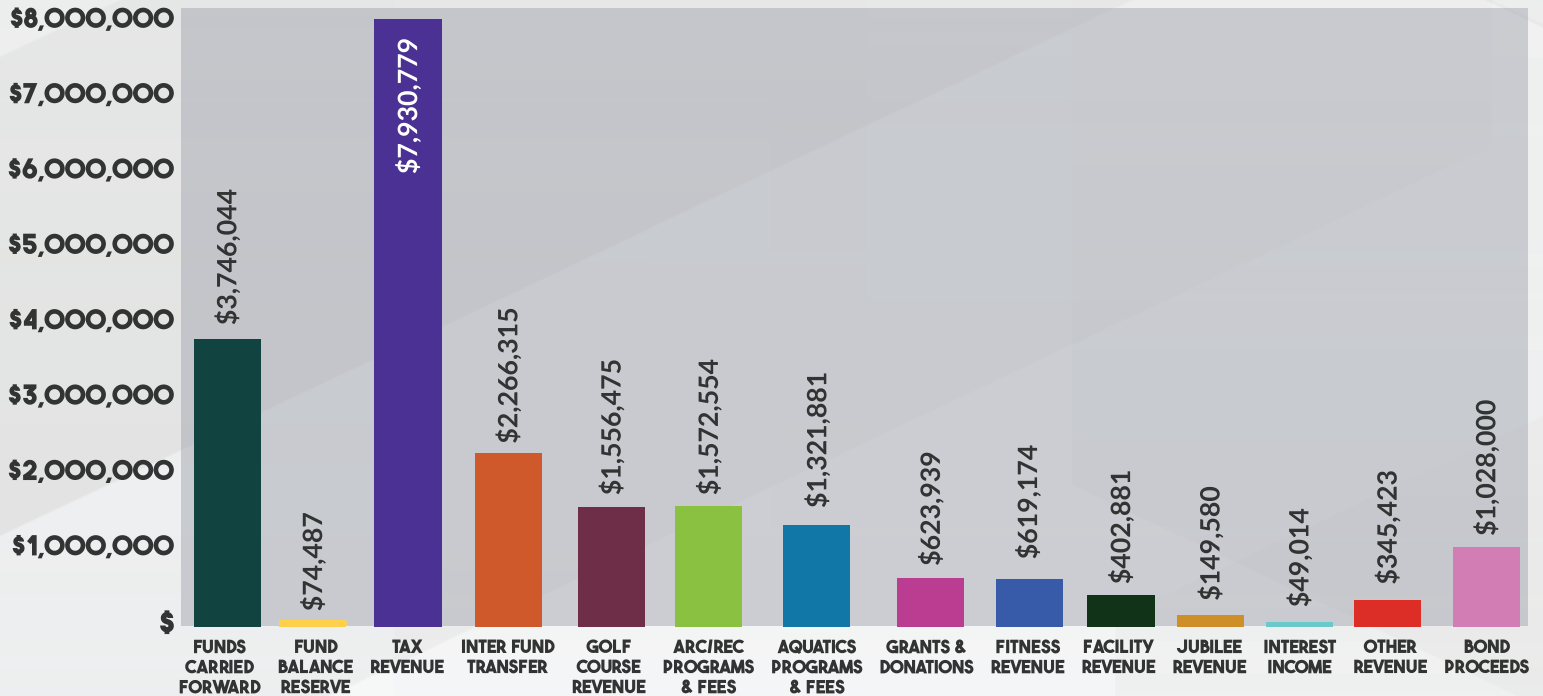
NET OF INTERFUND TRANSFERS

	FYE DECEMBER 31, 2021 (AUDITED)		FYE DECEMBER 31, 2022 AS OF OCTOBER 31, 2022		FYE DECEMBER 31, 2023
	BUDGET	ACTUAL	BUDGET	ESTIMATED	BUDGET
MAJOR GOVERNMENTAL FUNDS					
GENERAL FUND CORPORATE SUBFUND - 01					
Revenue	\$4,731,284	\$4,335,101	\$4,615,761	\$4,802,045	\$4,891,063
Expense	\$2,654,081	\$2,391,471	\$2,866,727	\$2,739,523	\$2,877,741
GENERAL FUND CAPITAL REPLACEMENT SUBFUND - 11					
Revenue	\$1,790,360	\$1,729,969	\$2,077,646	\$1,832,838	\$2,112,406
Expense	\$2,420,890	\$551,690	\$2,726,997	\$676,562	\$2,920,372
GENERAL FUND CAPITAL DEVELOPMENT SUBFUND - 44					
Revenue	\$906,989	\$558,073	\$1,148,515	\$903,592	\$1,329,307
Expense	\$1,716,700	\$170,616	\$1,356,298	\$334,901	\$1,667,684
RECREATION FUND - 02					
Revenue	\$1,680,577	\$1,530,103	\$1,707,233	\$1,769,654	\$1,777,684
Expense	\$1,372,964	\$1,382,468	\$1,517,459	\$1,545,258	\$1,703,709
ATHLETIC RECREATION CENTER FUND - 12					
Revenue	\$1,449,000	\$1,441,188	\$1,710,828	\$1,868,206	\$1,944,916
Expense	\$1,756,613	\$1,563,969	\$1,912,839	\$1,830,047	\$1,925,979
ARC CAPITAL REPLACEMENT FUND - 13 (NEW)					
Revenue		\$-	\$-	\$-	\$-
Expense		\$-	\$-	\$-	\$92,912
DEBT SERVICE FUND - 61					
Revenue	\$2,757,571	\$6,095,745	\$2,800,167	\$1,880,419	\$2,961,648
Expense	\$3,359,258	\$6,214,904	\$3,615,356	\$2,186,565	\$3,620,920
NON MAJOR GOVERNMENTAL FUNDS					
PUBLIC LIABILITY INSURANCE FUND - 03					
Revenue	\$166,963	\$185,457	\$127,574	\$132,509	\$116,331
Expense	\$166,963	\$76,095	\$127,574	\$111,439	\$116,331
AUDIT FUND - 04					
Revenue	\$22,990	\$23,198	\$22,745	\$23,203	\$25,600
Expense	\$22,990	\$22,670	\$22,745	\$21,630	\$25,600
IMRF / FICA FUND - 05					
Revenue	\$562,767	\$507,863	\$369,750	\$368,113	\$358,506
Expense	\$562,767	\$402,008	\$369,750	\$355,508	\$358,506
WORKING CASH FUND - 08					
Revenue	\$105,964	\$105,737	\$105,785	\$107,644	\$109,000
Expense	\$105,964	\$-	\$105,785	\$-	\$109,000
SPECIAL RECREATION FUND - SEASPAR - 19					
Revenue	\$418,806	\$421,548	\$413,239	\$465,570	\$425,074
Expense	\$418,806	\$196,344	\$413,239	\$194,673	\$425,074

	FYE DECEMBER 31, 2021 (AUDITED)		FYE DECEMBER 31, 2022 AS OF OCTOBER 31, 2022		
	BUDGET	ACTUAL	BUDGET	ESTIMATED	BUDGET
NON MAJOR GOVERNMENTAL FUNDS (CONTINUED)					
RESTRICTED CONTRIBUTIONS FUND - 21					
Revenue	\$373,250	\$413,732	\$313,785	\$339,782	\$340,250
Expense	\$273,250	\$-	\$313,785	\$-	\$340,250
JUBILEE FUND - 31					
Revenue	\$113,455	\$154	\$116,527	\$150,195	\$149,580
Expense	\$113,455	\$-	\$116,527	\$150,195	\$149,580
AQUATICS FUND - 06					
Revenue	\$1,303,693	\$627,609	\$1,422,549	\$1,231,034	\$1,322,483
Expense <i>(net of depreciation expense & contributed assets)</i>	\$1,303,693	\$848,788	\$1,321,081	\$1,388,503	\$1,243,692
AQUATICS CAPITAL REPLACEMENT FUND - 07					
Revenue	\$64,380	\$4	\$-	\$17	\$-
Expense	\$64,380	\$66,621	\$155,872	\$86,811	\$264,600
FIDUCIARY FUNDS					
VILLAGE GREENS OPERATING FUND - 18					
Revenue	\$1,339,434	\$1,497,273	\$1,694,280	\$1,546,550	\$1,556,475
Expense	\$1,440,709	\$1,407,766	\$1,514,350	\$1,669,451	\$1,475,185
VILLAGE GREENS CAPITAL DEVELOPMENT FUND - 45					
Revenue	\$-	\$-	\$-	\$-	\$-
Expense	\$-	\$-	\$-	\$-	\$-
VILLAGE GREENS CAPITAL REPLACEMENT FUND - 46					
Revenue	\$-	\$1	\$-	\$-	\$-
Expense	\$34,000	\$33,348	\$190,000	\$149,589	\$103,096
GRAND TOTAL					
REVENUE	\$17,787,483	\$19,472,755	\$18,646,384	\$17,421,371	\$19,420,231
EXPENSE	\$17,787,483	\$15,328,758	\$18,646,384	\$13,440,655	\$19,420,231
NET INCOME	\$-	\$4,143,997	\$-	\$3,980,716	\$-

BUDGETED REVENUE BY SOURCE

WOODRIDGE PARK DISTRICT | YEAR ENDING DECEMBER 31, 2023



DISTRICT-WIDE OPERATING FUNDING BY SOURCE – 2023 BUDGET

	PROPERTY TAXES	OTHER REVENUES	TOTAL REVENUES*	PROPERTY TAXES AS A % OF REVENUE	OTHER REVENUES AS A % OF REVENUE
General Fund	4,622,697	1,066,874	5,689,571	81.25%	18.75%
Recreation Fund	1,090,486	667,014	1,757,500	62.05%	37.95%
ARC Fund	-	1,940,731	1,940,731	-	100.00%
Debt Service Fund	1,447,204	1,036,464	2,483,668	58.27%	41.73%
Insurance Liability Fund	93,000	2,000	95,000	97.89%	2.11%
Audit Fund	24,000	50	24,050	99.79%	0.21%
IMRF/FICA Fund	348,736	500	349,236	99.86%	0.14%
Working Cash Fund	-	1,500	1,500	-	100.00%
Restricted Contributions	-	1,000	1,000	-	100.00%
Aquatics Fund	-	1,322,483	1,322,483	-	100.00%
SEASPAR Fund	226,906	2,000	228,906	99.13%	0.87%
Jubilee Fund	-	149,580	149,580	-	100.00%
Village Greens Fund	-	1,556,475	1,556,475	-	100.00%
Totals	7,853,029	7,746,671	15,599,700	50.34%	49.66%
*Excludes Funds Carried Forward, Fund Balance Reserve and Transfers					

MAJOR GOVERNMENTAL FUNDS



GENERAL FUND | CORPORATE SUBFUND SUMMARY – FUND 01

The Corporate Fund (established per 70 ILCS 1205/5-1&55-3) is the District's primary operating fund. It accounts for all resources of the general government, except those accounted for in another fund. The Corporate Fund is a subfund of the General Fund along with the Capital Replacement Fund and Capital Development Fund.

For the 2023 Budget, the Corporate Fund is proposing to increase revenues from the 2022 Budget by 4.46% and to decrease expenses by .38% from the prior year budget. Projected transfers of \$2.0 million will result in a slight decrease in fund balance at the end of 2023.

Below are some highlights from the proposed Corporate Fund 2023 Budget:

- » Property Tax revenues increased by \$139,924 or 3.12%
- » Replacement Tax revenues increased by \$50,750 or 187.96%

- » Investment Income increased by \$9,750 or 1,300.00%
- » Employee compensation (merit-based) 5% budgeted increase for all full-time and part-time employees (exception if employee was below the \$13 minimum wage level, that increase could be larger to be in compliance with law)
- » Decrease in Capital Outlay by \$32,212 or 70% due to a planned HR Module implantation in 2022
- » Increase in projected transfers due to Aquatics CRP transfer of \$185,809
- » Increase in Maintenance Department Maintenance Contracts/Permit Fees due to a budgeted \$60,000 contract mowing expense
- » Increase in Planning Full Time Wages due to proposing to hire an additional maintenance employee transitioned from combined part-time employee.
- » Increase in Planning Permanent Part-Time Wages due to proposing to hire a part-time Landscape Designer to help alleviate burden of capital project load

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Property Taxes	4,208,077	4,482,773	4,479,164	4,622,697	139,924	3.12%
Replacement Taxes	34,936	27,000	68,000	77,750	50,750	187.96%
Facility Rentals	7,225	11,250	12,265	12,000	750	6.67%
Grant Revenue	-	-	9,392	-	-	-
Interest Income	612	750	8,000	10,500	9,750	1300.00%
Other Income	18,998	15,000	127,624	16,000	1,000	6.67%
TOTAL REVENUES	4,269,848	4,536,773	4,704,445	4,738,948	202,175	4.46%
EXPENSES:						
Employee Compensation	1,385,070	1,616,434	1,545,621	1,663,963	47,529	2.94%
Benefits & Insurance	286,934	291,000	273,100	291,395	395	0.14%
General Expenses	436,680	573,819	434,188	526,927	(46,892)	-8.17%
Commodities & Supplies	8,839	9,550	8,400	9,980	430	4.50%
Repairs & Maintenance	98,373	135,768	120,325	128,958	(6,810)	-5.02%
Equipment & Supplies	156,093	187,395	151,547	220,470	33,075	17.65%
Capital Outlay	19,482	52,761	226,934	19,549	(33,212)	-62.95%
TOTAL EXPENSES	2,391,471	2,866,727	2,760,115	2,877,742	11,015	0.38%

Excess (Deficiency) of Revenues over Expenditures	1,878,377	1,670,046	1,944,330	1,861,206
Other Financing Sources (Uses)				
Transfers In	-	-	5,500	-
Transfers Out	(1,940,567)	(1,749,034)	(1,872,323)	(2,013,322)
Fund Balance Reserve	-	-		59,142
TOTAL OTHER FINANCING SOURCES (USES)	(1,940,567)	(1,749,034)	(1,866,823)	(1,938,835)
Net Change in Fund Balance	(62,190)	(78,988)	77,507	(77,629)
Fund Balance, Beginning	1,352,058	1,289,868	1,289,868	1,367,375
Fund Balance, Ending	1,289,868	1,210,880	1,367,375	1,289,746

* As of 12/31/2023 projected Unassigned Fund Balance is \$1,212,117, projected assigned Fund Balance is \$77,629.

GENERAL FUND | CAPITAL REPLACEMENT SUBFUND SUMMARY – FUND 11

The Capital Replacement Fund (CRP), along with the Corporate Fund and the Capital Development Fund, is a subfund of the District's General Fund. The CRP Subfund is one of two of the District's capital funds for general capital items to provide reserves for the systematic replacement or renovations of all assets having a replacement value of more than \$5,000. Funding sources are via a property tax transfer from Fund 01, gains on any sales of existing assets and any investment income earned.

Below are notable CRP expenses proposed for 2023:

- » IT related item – Storage Area Network (\$30,000)
- » Hawthorne Hill Culvert Replacements (\$452,210)
- » Fleet Replacements - 5 Maintenance Trucks (\$231,618)
- » Lawnmower replacements – Mower #149 (\$63,199) and Mower #155 (\$22,174)
- » Castaldo Park – Park Shelter Roof Replacement (\$32,000), Picnic Tables (\$29,900) and the Sand Volleyball Court Border (\$25,000)
- » Orchard Hill Park – Concrete Flatwork Replacement (\$20,000)
- » Summerhill Park – Asphalt Remove/Replacement (\$17,396), Sand Volleyball Court Border (\$34,280) and Split Rail Fence Replacement (\$13,005)
- » Edgewood School – Play Equipment, Swing Equipment, Safety Surface and Timber Borders (\$186,030)
- » Revised cost estimates based on market pricing and CPI
- » CRP 2011-2022 carry forward projects (\$2,064,536)

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Interest Income	1,683	5,000	6,500	7,500	2,500	0.50
Other Income	198	171,700	315,185	143,485	83.57%	-32.91%
TOTAL REVENUES	1,881	176,700	322,685	145,985	82.62%	-30.57%
EXPENSES:						
Administration	-	968,731	-	740,503	(228,228)	-23.56%
FYE 4/30/05	-	25,000	-	-	(25,000)	(1.00)
FYE 4/30/11	6,000	-	-	-	-	-
FYE 4/30/12	280	3,823	-	3,823	-	0.00%
FYE 4/30/13	-	5,515	-	6,355	840	15.23%
FYE 4/30/14	9,000	18,786	-	9,486	(9,300)	-49.50%
FYE 4/30/15	633	-	-	-	-	-
FYE 4/30/16	10,000	8,489	-	280	(8,209)	-96.70%
FYE 4/30/17	6,000	26,801	-	37,801	11,000	41.04%
FYE 4/30/18	6,000	17,451	-	29,227	11,776	67.48%
FYE 4/30/19	66,693	36,776	6,126	53,938	17,162	46.67%
FYE 4/30/20	209,316	164,382	11,822	133,688	(30,694)	-18.67%
FYE 12/31/20	92,819	505,107	40,889	509,755	4,648	0.92%
FYE 12/31/21	144,949	483,027	351,361	131,666	(351,361)	-72.74%
FYE 12/31/22	-	463,109	277,813	408,014	(55,095)	-
FYE 12/31/23	-	-	-	855,836	855,836	100.00%
TOTAL EXPENSES	551,690	2,726,997	688,011	2,920,372	193,375	7.09%

Excess (Deficiency) of Revenues over Expenditures	(549,809)	(2,550,297)	(665,586)	(2,597,687)
Other Financing Sources (Uses)				
Transfers In	630,530	649,351	649,351	807,966
Transfers Out	-	-	-	-
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	630,530	649,351	649,351	807,966
Net Change in Fund Balance	80,721	(1,900,946)	(16,235)	(1,789,721)
Fund Balance, Beginning	1,728,088	1,808,809	1,808,809	1,792,574
Fund Balance, Ending	1,808,809	(92,137)	1,792,574	2,853

GENERAL FUND | CAPITAL DEVELOPMENT SUBFUND SUMMARY – FUND 44

The Capital Development Subfund (CDP), along with the Corporate Fund and the Capital Replacement Fund, is a subfund of the District's General Fund. The CDP Fund is one of two of the District's capital funds for development or new capital purchases. Funding sources are via a property tax transfer from Fund 01, grant revenues and any investment income earned.

Below are notable CDP expenses proposed for 2023:

- » Town Centre Phase 2 Development (\$588,494)
- » Orchard Hill Park Baseball Fields Core Area Safety Netting (\$200,000)
- » Hobson Corner Park Shade Structure & Pickleball Upgrades (\$100,000)
- » Facility Safety Improvements (\$65,000)
- » LARPA approved/funded HVAC Purification Projects (\$282,939)
- » Infrastructure projects per DCEO Grant (\$305,000)

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Property Taxes	-	-	-	-	-	-
Grant Revenue	-	340,000	-	622,939	282,939	83.22%
Interest Income	371	5,000	3,000	3,000	(2,000)	-40.00%
Interest Income ARC	35	-	2,000	2,000	2,000	-
TOTAL REVENUES	406	345,000	5,000	627,939	282,939	82.01%
EXPENSES:						
Capital Outlay	170,616	1,356,298	408,584	1,667,684	311,386	22.96%
TOTAL EXPENSES	170,616	1,356,298	408,584	1,667,684	311,386	22.96%

Excess (Deficiency) of Revenues over Expenditures	(170,210)	(1,011,298)	(403,584)	(1,031,323)
Other Financing Sources (Uses)				
Transfers In	509,711	207,783	207,783	338,377
Transfers Out	-	-	-	-
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	509,711	207,783	207,783	329,955
Net Change in Fund Balance	339,501	(803,515)	(195,801)	(701,368)
Fund Balance, Beginning	557,668	897,169	897,169	701,368
Fund Balance, Ending	897,169	93,654	701,368	-

RECREATION FUND | RECREATION SUBFUND SUMMARY – FUND 02

The Recreation Fund, a special revenue fund, established per 70 ILCS 1205/5-2 accounts for the revenue derived from a property tax levy and fees and charges collected to fund recreational programs and special events offered to the patrons of the District.

Below are highlights from the proposed Recreation Fund 2023 Budget:

- » Overall increase in revenues of 5.35%
- » Facility Rental revenues increased in anticipation of opening the FHCC for rentals
- » Program Revenues increased by 13% from the 2022 budget due to increasing fees and estimated program attendance
- » Special Events revenues increased due to record revenue figures in 2022 along with some consistent history the last

2 years

- » Employee compensation (merit-based) 5% budgeted increase for all full-time and part-time employees (exception if employee was below the \$13 minimum wage level, that increase could be larger to be in compliance with law)
- » FCF Operations – contingency for Fund 02
- » Transfer to Fund 13 – New Fund created to Fund ARC CRP related expenses – will be funded by Funds 02 and 12
- » Marketing related expenses have changed as previously mentioned at Board Meetings (e.g. Active Online Intergrated Brochure) – overall budget impact of changes is \$18,499 or 30%
- » Program Expenses have increased significantly as anticipated with the increase in revenues

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Property Taxes	1,045,440	1,079,284	1,079,902	1,090,486	11,202	1.04%
Facility Rentals	25,771	39,160	28,405	40,060	900	2.30%
Other Income	7,137	3,250	10,910	5,000	1,750	53.85%
Interest Income	711	750	8,000	12,000	11,250	1500.00%
Marketing	1,583	2,400	900	1,400	(1,000)	-41.67%
Programs	348,846	463,360	493,925	522,173	58,813	12.69%
Special Events	81,432	80,090	87,399	86,381	6,291	7.85%
TOTAL REVENUES	1,510,920	1,668,294	1,709,441	1,757,500	89,206	5.35%
EXPENSES:						
Administration	831,923	844,831	825,191	918,354	73,523	8.70%
Marketing	178,658	247,978	228,348	276,868	28,890	11.65%
Programs	295,602	333,067	280,500	412,174	79,107	23.75%
Special Events	74,892	87,583	83,552	91,313	3,730	4.26%
Capital Outlay	1,395	4,000	1,189	5,000	1,000	25.00%
TOTAL EXPENSES	1,382,470	1,517,459	1,417,591	1,703,709	185,250	12.21%

Excess (Deficiency) of Revenues over Expenditures	128,450	150,835	291,850	48,715
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(109,544)	(189,774)	(128,000)	(73,975)
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(109,544)	(189,774)	(128,000)	(73,975)
Net Change in Fund Balance	18,906	(38,939)	163,850	(20,184)
Fund Balance Assigned, Beginning	923,054	941,960	941,960	1,105,810
Fund Balance Assigned, Ending	941,960	903,021	1,105,810	1,085,626

RECREATION FUND I ARC SUBFUND SUMMARY – FUND 12

The Athletic Recreation Fund (ARC), a special revenue fund, accounts for the revenue and expenses derived from the facility. The ARC operational expenses is not taxpayer supported and is 100% funded by fees and charges. Any excess funds are being reserved to fund future capital and transferred to Fund 13 as needed. Below are highlights from the proposed ARC Fund 2023 Budget:

- » Overall increase in proposed revenues due to increases in fees and memberships
- » Decrease in transfer from other funds as the ARC is operating with a surplus once again
- » Increased fitness membership revenue due to increases in fees as well as a planned increase in memberships for 2023. Additionally, Group Fit Class Membership classes are going to be a part of fitness memberships
- » Silver Sneakers revenues are budgeted to increase by \$17,724 or 42% based on 2022 actuals, a significant increase
- » Gym Rental revenues have increased by \$63,000 or 77% from 2022 budget. Actual gym rentals are significantly higher than the budgeted figures and anticipated pricing increases result in the overall budget increase.
- » Turf Rental revenues have increased by 11% from 2022 budget – this is based on 2022 actuals as well as planned increases in fees
- » Program revenues have increased significantly from the 2022 budget by \$138,596 or 17%. The increase is tied to 2022 actuals which year-to-date have outpaced the budget by over \$100,000
- » Overall ARC expenses are increasing from 2022 however only by .69% and that is mainly due to a budgeted CRP transfer to the new Fund 13
- » Employee compensation – 5% budgeted increase for all full-time and part-time employees (exception if employee was below the \$13 minimum wage level, that increase could be larger to be in compliance with law)
- » Decrease in fitness related compensation due to planned actual hours worked for 2023

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Administration	5,954	1,500	6,734	4,500	3,000	200.00%
Fitness	401,264	500,630	466,170	619,174	118,544	23.68%
ARC Facility	294,877	285,875	335,115	350,821	64,946	(270,169)
Concessions	2,485	2,736	3,000	2,236	(500)	-18.27%
Programs	732,923	825,404	978,673	964,000	138,596	16.79%
TOTAL REVENUES	1,437,503	1,616,145	1,789,692	1,940,731	324,586	20.08%
EXPENSES:						
Administration	821,137	901,550	859,997	938,074	36,524	4.05%
Fitness	315,419	388,378	331,916	362,809	(25,569)	-6.58%
ARC Facility	13,230	27,060	12,107	25,457	(1,603)	-5.92%
Concessions	872	1,169	1,217	1,320	151	12.92%
Programs	413,311	594,683	543,050	598,319	3,636	0.61%
TOTAL EXPENSES	1,563,969	1,912,840	1,748,287	1,925,979	13,139	0.69%

Excess (Deficiency) of Revenues over Expenditures	(126,466)	(296,695)	41,405	19,828
Other Financing Sources (Uses)				
Transfers In	109,544	202,011	-	-
Transfers Out	-	-	-	(18,937)
Fund Balance Reserve	-	76,998	-	-
TOTAL OTHER FINANCING SOURCES (USES)	109,544	279,009	-	(18,937)
Net Change in Fund Balance	(16,922)	(17,686)	41,405	(4,185)
Fund Balance, Beginning	133,179	116,257	116,257	157,662
Fund Balance, Ending	116,257	98,571	157,662	153,477

RECREATION FUND I ARC CAPITAL REPLACEMENT SUBFUND SUMMARY – FUND 13

The ARC has been open for almost 6 years at this point and capital related costs have previously not been budgeted due to equipment being new. Starting in 2023 life cycles for certain equipment have begun to expire so budgeting those expenses is necessary. To do this a

new Fund was created which will be funded by planned transfers from the ARC Fund and the Recreation Fund. Below are the proposed ARC Capital Replacement Fund expenses for 2023:

- » Computer Replacements for various staff
- » IT Host Replacement (\$15,500)
- » IT Router Replacement
- » Elliptical Replacement (11 machines) \$72,712

	12/31/2023 PROPOSED BUDGET
REVENUES:	
TOTAL REVENUES	-
EXPENSES:	
Administration	-
FYE 12/31/23	92,912
TOTAL EXPENSES	92,912

Excess (Deficiency) of Revenues over Expenditures	(92,912)
Other Financing Sources (Uses)	
Transfers In	92,912
Transfers Out	-
Fund Balance Reserve	-
TOTAL OTHER FINANCING SOURCES (USES)	92,912
Net Change in Fund Balance	-
Fund Balance, Beginning	-
Fund Balance, Ending	-

DEBT SERVICE FUND SUMMARY – FUND 61

The Debt Service Fund accounts for the payment of principal and interest on the District's general obligation bonds authorized per 70 ILCS 1205/6-2 and any other related debt. Funding sources for the Fund comes from property taxes, rollover bonds issued annually and interest income.

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Property Taxes	1,369,297	1,378,290	1,378,290	1,447,204	68,914	5.00%
Bond Revenue	4,265,000	963,427	963,427	1,028,000	64,573	6.70%
Other Income	612	-	-	-	-	-
Interest Income	1,054	1,025	9,000	8,464	7,439	725.76%
TOTAL REVENUES	5,635,963	2,342,742	2,350,717	2,483,668	140,926	6.02%
EXPENSES:						
General Expenses	4,272,806	484,321	8,520	510,252	25,931	5.35%
Debit Service Expense	1,942,098	3,131,035	3,131,035	3,110,668	(20,367)	-0.65%
TOTAL EXPENSES	6,214,904	3,615,356	3,139,555	3,620,920	5,564	0.15%

Excess (Deficiency) of Revenues over Expenditures	(578,941)	(1,272,614)	(788,838)	(1,137,252)
Other Financing Sources (Uses)				
Transfers In	600,326	815,189	815,189	659,364
Transfers Out	-	-	-	-
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	600,326	815,189	815,189	659,364
Net Change in Fund Balance	21,385	(457,425)	26,351	(477,888)
Fund Balance, Beginning	459,781	481,166	481,166	507,517
Fund Balance, Ending	481,166	23,741	507,517	29,629

NON-MAJOR FUNDS



LIABILITY INSURANCE FUND SUMMARY – FUND 03

The Insurance Liability Fund, a special revenue fund, was established pursuant to 745 ILCS 10/9-107 to levy property tax for funding expenses relating to tort liability, insurance, and risk management programs. Insurance premiums assigned to revenue producing facilities are expensed by each facilities respective funds (12, 06 & 18) offset from fees and charges.

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Property Taxes	114,407	20,974	21,120	93,000	72,026	343.41%
Grant Income	-	-	-	-	-	-
Interest Income	123	100	450	500	400	400.00%
Other Income	8,763	1,500	1,500	1,500	-	0.00%
TOTAL REVENUES	123,293	22,574	23,070	95,000	72,426	320.84%
EXPENSES:						
Administration	-	7,500	7,500	7,875	375	5.00%
Insurance Premiums	74,766	103,803	102,353	101,903	(1,900)	-1.83%
Equipment & Supplies	1,329	700	1,274	1,200	500	71.43%
Contingency	-	15,571	-	5,353	(10,218)	-65.62%
TOTAL EXPENSES	76,095	127,574	111,127	116,331	(11,618)	-9.11%

Net Change in Fund Balance	47,198	(105,000)	(88,057)	(21,331)
Fund Balance, Beginning	62,164	109,362	109,362	21,305
Fund Balance, Ending	109,362	4,362	21,305	(26)

AUDIT FUND SUMMARY – FUND 04

The Audit Fund, a special revenue fund, was established pursuant to 50 ILCS 301/9-0 to levy an auditing tax in an amount not to exceed .005% of the value of all taxable property in the District. For the 2023 Budget, the District is levying the auditing tax at a rate of .0017% to pay for the expenses related to the 2022 Financial Audit and actuarial reporting requirements.

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Property Taxes	20,790	22,170	22,527	24,000	1,830	8.25%
Interest Income	7	25	30	50	25	100.00%
TOTAL REVENUES	20,797	22,195	22,557	24,050	1,855	8.36%
EXPENSES:						
Audit Fee	20,600	21,345	20,730	21,345	-	0.00%
Actuarial Services	2,070	900	900	2,190	1,290	143.33%
Contingency Contractual	-	500	-	2,065	1,565	313.00%
TOTAL EXPENSES	22,670	22,745	21,630	25,600	2,855	12.55%

Net Change in Fund Balance	(1,873)	(550)	927	(1,550)
Fund Balance, Beginning	2,550	677	677	1,604
Fund Balance, Ending	677	127	1,604	54

IMRF/FICA FUND SUMMARY – FUND 05

The IMRF/FICA Fund, established per 40 ILCS 5/7-171 & 40 ILCS 5/21-110, a special revenue fund (non-tax capped funds) was established to levy taxes to pay for the costs associated with the Illinois Municipal Retirement Fund (IMRF) and to cover sufficient costs of participating in the Social Security program. The IMRF funding changes annually based on the required employer contribution which for 2023 will be 7.27%, down from 8.93% in 2022. IMRF and FICA Expenses incurred by employees of special revenue funds,* fiduciary funds,** and specific programs*** are funded by revenues obtained from fees and charges within those specific funds and not by property taxes.

*ARC and Cypress Cove **Village Greens Golf Course ***Totschool & Kidz Squad

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Property Taxes	355,963	262,000	261,880	348,736	86,736	33.11%
Interest Income	223	250	300	500	250	100.00%
TOTAL REVENUES	356,186	262,250	262,180	349,236	86,986	33.17%
EXPENSES:						
IMRF	210,801	187,450	185,000	162,000	(25,450)	-13.58%
FICA	158,207	177,882	174,000	181,000	3,118	1.75%
IMRF Contributions - Additional	33,000	4,418	-	-	(4,418)	-100.00%
Contingency	-	-	-	15,506	15,506	-
TOTAL EXPENSES	402,008	369,750	359,000	358,506	(11,244)	-3.04%
Net Change in Fund Balance	(45,822)	(107,500)	(96,820)	(9,270)		
Fund Balance, Beginning	151,912	106,090	106,090	9,270		
Fund Balance, Ending	106,090	(1,410)	9,270	-		

AQUATICS FUND SUMMARY – FUND 06

The Aquatics Fund, which is being converted to a special revenue fund in the 2023 budget from an enterprise fund, tracks the revenues and expenses related to Cypress Cove Family Aquatic Park. The decision to change to a special revenue fund was done so as Cypress Cove has struggled financially the last couple of years due to COVID-19 impacts and is no longer able to fully fund Capital Asset Replacements which enterprise funds should be able to do. The plan moving forward is to at least break even in operations and fund capital through the Recreation & Corporate Fund as needed.

Below are some highlights from the proposed Aquatics Fund 2023 Budget:

» Increase in daily admissions due to a small increase in daily rates

» Decrease in season pass sales – 2022 saw a sharp decline in pass sales and staff is unsure if this is still a trend or effects from COVID-19. This estimate is conservative but does also include an increase in rates

» Decrease in concession revenues due to a change in philosophy to prepackaged goods instead of a full-service concession stand

» Increase in program revenues of 39% from the 2022 budget. This is based on higher than expected actual results from 2022 as well as an increase in fees.

» Employee compensation – 5% budgeted increase for all full-time and part-time employees (exception if employee was below the \$13 minimum wage level, that increase could be larger to be in compliance with law)

» Decrease in compensation due to being able to staff differently based on hours of operations as well as concession changes

» Decrease in concession supply purchases due to change to prepackaged goods

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Administration	1,858	602	408	602	-	0.00%
Admissions	425,482	587,099	544,424	600,025	12,926	2.20%
Season Pass Sales	57,176	531,885	363,455	431,978	(99,907)	-18.78%
Facility Revenue	27,354	50,850	56,730	52,959	2,109	4.15%
Concessions	25,387	162,242	141,200	111,650	(50,592)	-31.18%
Programs	90,352	89,871	111,210	125,269	35,398	39.39%
TOTAL REVENUES	627,609	1,422,549	1,217,427	1,322,483	(100,066)	-7.03%
EXPENSES:						
Administration	125	2,207	-	2,000	(207)	-9.38%
Pool - Cypress	806,470	1,133,014	1,153,763	1,143,111	10,097	0.89%
Concessions	13,919	135,306	105,627	45,348	(89,958)	-66.48%
Programs	45,398	50,554	48,264	53,233	2,679	5.30%
TOTAL EXPENSES	865,912	1,321,081	1,307,654	1,243,692	(77,389)	-5.86%

Excess (Deficiency) of Revenues over Expenditures	(238,303)	101,468	(90,227)	78,791
Other Financing Sources (Uses)				
Transfers In	300,000	4,404	117,319	185,809
Transfers Out	(66,617)	(105,872)	(27,092)	(264,600)
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	233,383	(101,468)	90,227	(78,791)
Net Change in Fund Balance	(4,920)	-	-	-

AQUATICS CAPITAL EXPENDITURE FUND – 07

The Aquatics Capital Expenditure Fund is used to track capital replacement and development outlay at Cypress Cove Aquatic Park. For 2023, \$254,600 in budgeted expenses are proposed as the facility continues to age leading to an increase in capital costs. Funding for the expenses will come from two transfers - \$175,809 from

the Corporate Fund and \$78,791 from the Aquatics Fund. Below are the proposed Aquatics Capital Expenditure Fund expenses that are new for 2023:

» Main Building Roof Replacement (\$100,000)
 » Filter Building Roof Replacement (\$34,000)
 » Concrete Pad Lifting/Replacement (\$15,000)
 » Concession Patio Furniture (\$60,000)
 » Miscellaneous Expenses (\$21,500)

WORKING CASH FUND SUMMARY – FUND 08

The Working Cash Fund, established per 70 ILCS 1205/11.2-2, a special revenue fund, established originally via the property tax levy, is set up as a type of “rainy day” fund. The money can only be used as a temporary loan to the District and must be reimbursed upon the collection of other taxes.

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Interest Income	23	50	1,500	1,500	1,450	2900.00%
TOTAL REVENUES	23	50	1,500	1,500	1,450	2900.00%
EXPENSES:						
General Expenses	-	105,785	-	109,000	3,215	3.04%
TOTAL EXPENSES	-	105,785	-	109,000	3,215	3.04%
Net Change in Fund Balance	23	(105,735)	1,500	(107,500)		
Fund Balance, Beginning	106,046	106,069	106,069	107,569		
Fund Balance, Ending	106,069	334	107,569	69		

SEASPAR FUND SUMMARY – FUND 19

The Special Recreation Fund (SEASPAR), a special revenue fund, was established pursuant 70 ILCS 1205/5-8 to levy a tax in an amount not to exceed .04% of the value of all taxable property in the District. The tax proceeds are used in part to fund programming through SEASPAR for patrons that have special needs inclusion expenses and additional transition plan capital expenses.

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Property Taxes	229,566	221,124	221,124	226,906	5,782	2.61%
Interest Income	367	500	2,000	2,000	1,500	300.00%
TOTAL REVENUES	229,933	221,624	223,124	228,906	7,282	3.29%
EXPENSES:						
Capital Outlay	1,900	192,115	-	200,000	7,885	4.10%
Inclusion Services	-	35,000	8,750	35,000	-	0.00%
Tax Distribution	194,444	186,124	186,124	190,074	3,950	2.12%
TOTAL EXPENSES	196,344	413,239	194,874	425,074	11,835	2.86%
Net Change in Fund Balance	33,589	(191,615)	28,250	(196,168)		
Fund Balance, Beginning	207,656	241,245	241,245	269,495		
Fund Balance, Ending	241,245	49,630	269,495	73,327		

RESTRICTED CONTRIBUTIONS FUND SUMMARY – FUND 21

The Restricted Contributions Fund, a non-tax supported fund, is used to record contributions from developers, civic, charitables and local organizations to fund special projects that benefit the District as a whole.

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Donations	40,712	-	24,135	-	-	-
Interest Income	20	50	1,300	1,000	950	1900.00%
Other Revenue	-	-	-	-	-	-
TOTAL REVENUES	40,732	50	25,435	1,000	950	1900.00%
EXPENSES:						
General Expenses	-	-	-	-	-	-
Capital Outlay	-	313,785	-	340,250	26,465	8.43%
TOTAL EXPENSES	-	313,785	-	340,250	26,465	8.43%

Excess (Deficiency) of Revenues over Expenditures	40,732	(313,735)	25,435	(339,250)
Other Financing Sources (Uses)				
Transfers In	-	-	-	
Transfers Out	(100,000)	-	-	-
Fund Balance Reserve	-	-	-	
TOTAL OTHER FINANCING SOURCES (USES)	(100,000)	-	-	-

Net Change in Fund Balance	(59,268)	(313,735)	25,435	(339,250)
Fund Balance, Beginning	373,537	314,269	314,269	339,704
Fund Balance, Ending	314,269	534	339,704	454

JUBILEE FUND SUMMARY – FUND 31

The Jubilee Fund, a special revenue fund, tracks the revenues and expenses of the District's annual Jubilee event held at the Town Centre site per an intergovernmental agreement with the Village of Woodridge. In 2022, the District saw record numbers in every revenue area and for 2023 has increased the budget by \$33,053 or 28%.

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Jubilee Sponsorships		9,000	1,750	5,000	(4,000)	-44.44%
Food Booth Registrations		5,000	3,200	5,000	-	0.00%
Carnival Income		50,000	80,646	70,000	20,000	40.00%
Alcoholic Beverages		27,000	45,379	42,000	15,000	55.56%
Non-Alcoholic Beverages		2,600	3,592	3,000	400	15.38%
Beer/Donut Dash Registrations		-	5,345	6,000	6,000	-
Beer/Donut Dash Sponsorships		-	500	500	500	-
Fishing Derby		100	235	200	100	100.00%
Other Revenue	150	22,822	8,844	17,875	(4,947)	(13,791)
Interest Income	4	5	5	5	-	0.00%
TOTAL REVENUES	154	116,527	149,496	149,580	33,053	28.37%
EXPENSES:						
Employee Compensation	-	10,633	10,411	11,491	858	8.07%
Printing/Advertising/Postage	-	4,375	7,364	5,150	775	17.71%
Contractual Services	-	4,500	4,772	4,800	300	6.67%
Utilities - Electric	-	7,500	8,792	9,000	1,500	20.00%
Supplies	-	4,100	6,461	6,600	2,500	60.98%
Entertainment Contract	-	20,000	18,598	25,000	5,000	25.00%
Carnival	-	35,000	51,691	45,500	10,500	30.00%
Tents	-	5,000	5,144	5,500	500	10.00%
Alcoholic Beverage Purchases	-	6,000	11,177	10,400	4,400	73.33%
Fireworks	-	6,000	7,500	7,500	1,500	25.00%
Sales Tax	-	2,500	3,461	3,400	900	36.00%
Beer/Donut Dash Expenses	-	-	2,622	2,600	2,600	#DIV/0!
Other Expenses	-	10,919	11,503	12,639	1,720	15.75%
TOTAL EXPENSES	-	116,527	149,496	149,580	33,053	28.37%
Net Change in Fund Balance	154	-	-	-		
Fund Balance, Beginning	(200)	(46)	(46)	(46)		
Fund Balance, Ending	(46)	(46)	(46)	(46)		

FIDUCIARY FUNDS



VILLAGE GREENS GOLF COURSE FUND SUMMARY – FUND 18

The Village Greens Golf Course Operating Fund, a fiduciary fund, is used to track the operational revenues and expenses at the golf course. The District is a leasee per an IGA with the Village of Woodridge. Village Greens has faced financial challenges over the last few years but in 2021 the golf course was able to finish the year with a surplus. 2022 started off slowly and initially a loss was projected, however if favorable weather conditions prevail the golf course should break even operationally. For the 2023 budget, fees have been increased to help offset rising inflationary costs as well as minimum wage continuing to increase. A surplus of \$81,290 is budgeted, which will be transferred to fund capital at the golf course.

Below are some highlights in the proposed Village Greens Operating Fund 2023 budget:

- » Increases in both non-resident and resident greens fees
- » Increase in Outings Fees revenue based on 2022 actuals and the continued expectations the course will see outings continue to grow as other courses close
- » Decrease in membership revenue – original planned income was around \$500,000 for 2022 and 2023 however the

- program did not sell as many memberships as planned
- » Increase in golf cart rentals – increases in play as well as a requirement of members to take a cart or pay a walking fee has proven to be a good revenue generator
- » Increase in pro shop sales – 2022 saw a change in philosophy with record sales figures.
- » Increase in food and beverage revenues by 29%. 2022 actuals are already close to \$350,000 through October so the increase in budget is tied to that increase
- » Employee compensation – 5% budgeted increase for all full-time and part-time employees (exception if employee was below the \$13 minimum wage level, that increase could be larger to be in compliance with law)
- » Decrease in advertising due to running the membership campaign advertising in 2022 which will not take place in 2023 (\$50,000 budget item in 2022)
- » Decrease in consulting fees due to less than expected membership sales
- » Decrease in lease expenses related to Tag Marshal GPS system as the lease ends midyear
- » Increase in gasoline given the increase in gas prices
- » Increase in Fairway Mowers – Supplies due to replacing the transmission on a fairway mower for \$6,000 in order to extend life of the mower instead of spending the money for a new one at this time

VILLAGE GREENS FUND SUMMARY – FUND 18

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Green Fees	851,903	1,056,400	755,000	841,095	(96,903)	-11.37%
Rental Services	269,517	267,500	295,000	303,000	25,483	9.46%
Handicap Services	1,681	5,600	5,500	5,600	3,819	227.19%
Other Revenue	9,087	53,280	3,504	3,280		
Golf Shop	49,879	41,000	100,000	55,500	50,121	100.49%
Food & Beverage	315,207	270,500	365,000	348,000	49,793	15.80%
TOTAL REVENUES	1,497,274	1,694,280	1,524,004	1,556,475	32,313	2.16%
EXPENSES:						
Administration	693,107	773,770	715,000	704,257	21,893	3.16%
Grounds/Maintenance	445,712	490,890	450,000	501,338	4,288	0.96%
Golf Shop	43,222	30,713	125,000	30,713	81,778	189.20%
Food & Beverage	225,726	218,977	255,000	238,877	29,274	12.97%
TOTAL EXPENSES	1,407,767	1,514,350	1,545,000	1,475,185	137,233	9.75%

Excess (Deficiency) of Revenues over Expenditures	89,507	179,930	(20,996)	81,290
Other Financing Sources (Uses)				
Transfers In	-	10,070	-	-
Transfers Out	(33,347)	(190,000)	-	(81,290)
Fund Balance Reserve	-	-	-	-

TOTAL OTHER FINANCING SOURCES (USES)	(33,347)	(179,930)	-	(81,290)
Net Change in Fund Balance	56,160	-	(20,996)	-
Fund Balance, Beginning	(310,566)	(254,406)	(254,406)	(275,402)
Fund Balance, Ending	(254,406)	(254,406)	(275,402)	(275,402)

VGGC CRP FUND SUMMARY – FUND 46

The Village Greens Golf Course Capital Replacement Fund is used to track capital replacement expenses at Village Greens. For 2023, \$103,0963 in budgeted expenses are proposed. Funding for the expenses will come from two transfers - \$21,806 from the Corporate Fund and \$81,290 from the Village Greens Operating Fund.

Below are the proposed Village Greens Capital Replacement Fund expenses for 2023:

- » Computer Replacement for the General Manager
- » IT – Server Replacement (\$9,129)
- » Golf Cart Lease (\$33,997) – *note this is the final year of the lease*
- » Pull Cart Replacements (\$2,239)
- » Parking Lot Resealing (\$18,103)
- » Greens Mower Replacement which was ordered in 2022 but has not yet been received (\$38,500)

	AUDITED 12/31/2021 ACTUALS	12/31/2022 BUDGET	12/31/2022 ESTIMATED ACTUALS	12/31/2023 PROPOSED BUDGET	CHANGE FROM 12/31/2022 BUDGET	% CHANGE FROM 12/31/2022 BUDGET
REVENUES:						
Interest Income	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
TOTAL REVENUES	-	-	-	-	-	-
EXPENSES:						
General Expenses	1,085	-	-	-	-	-
Capital Replacement	-	190,000	149,630	103,096	(86,904)	-45.74%
TOTAL EXPENSES	1,085	190,000	149,630	103,096	(86,904)	-45.74%

Excess (Deficiency) of Revenues over Expenditures	(1,085)	(190,000)	(149,630)	(103,096)
Other Financing Sources (Uses)				
Transfers In	11,554	190,000	150,000	103,096
Transfers Out	-	-	-	-
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	11,554	190,000	150,000	103,096

Net Change in Fund Balance	10,469	-	370	-
Fund Balance, Beginning	-	10,469	10,469	10,839
Fund Balance, Ending	10,469	10,469	10,839	10,839



WOODRIDGE PARK DISTRICT
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