Woodridge
PARK DISTRICT
WOODRIDGE, ILLINOIS

2026 ADOPTED BUDGET

Outlining the financial planning and allocations for the fiscal year, the focus is on maintaining operational excellence while addressing community needs.

JANUARY 1 – DECEMBER 31, 2026



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TO THE PARK DISTRICT BOARD OF COMMISSIONERS:

The Annual Budget is 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 financially healthy.

This year's budget process will continue the regular budget preparation cycle/timeline. Currently, Staff is busy developing the 2026-2030 Strategic Master Plan ("SMP"), which establishes the District's focus for the next five years. However, the SMP is a dynamic plan that will be continually reassessed each year to ensure the District meets the ongoing needs, challenges, and changes in the workplace and community, in line with our mission. To that end, we will continue to consider essential new sub-goals and objectives for the upcoming year.

The current year has been a strong one overall, District-wide; however, it has not been without challenges. Village Greens Golf Course (VGGC) has had many ups and downs since 2018, resulting in an average loss of $60,000. The lack of profit has led to minimal capital investment in VGGC, as an influx of capital is needed. As 2025 began, the Leadership Staff, along with the Board of Commissioners, began evaluating the Intergovernmental Agreement (IGA) with the Village. The IGA, which runs through 2038, is written in such a manner that all expenses, whether operating or capital, are the responsibility of the District. Having this knowledge, District staff began to take a closer look at expected capital expenses. Staff determined that approximately $12 million would be needed to maintain the current course, rather than to improve it through the end of the IGA. Staff worked tirelessly to find a solution to fund these improvements, but kept coming back to the fact that the Village, not the District, owns VGGC. After months of evaluation, the tough decision was made to enact the 90-day lease termination clause in the IGA, which would terminate the IGA and the District's management over the course. The final day the District was involved with the golf course was November 11, 2025. District staff sincerely thank VGGC and its team for the many years of dedicated service to the public, and we wish the course continued success as operations transition back to the Village.

WOODRIDGE ADOPTED LEVY EXTENSION OVERVIEW

The preliminary estimate for the 2025 EAV (Equalized Assessed Valuation) is expected to increase by 2.86%. As of this writing, the Township Assessors provided estimates of the 2025 New Growth (new construction & annexations) AV estimates. However, based on a preliminary best estimate at this point, new growth will decrease by approximately 58.99% compared to last year, from $12,528,253 to $5,137,495. For comparison, the previous New Growth 3-year annual average equaled $10,897,774; the previous 5-year annual average equaled $9,985,224, and the last 10-year average equaled $12,509,768. Why is this all important?
The Assessed Valuation is what the District's total property tax rate is based on. Balanced and increased growth between residential, commercial, and industrial sectors spread out the tax burden among all taxpayers rather than solely on residential property owners. Balanced growth with rising property values typically relates to a stabilized tax rate and minimizes significant tax rate increases. On the flip side, decreasing property values usually relate to higher tax rates, depending on the local government's requested tax levies.

Another pending economic factor that may impact the District's future budgets is the Consumer Price Index (CPI). CPI for 2024 was 2.9% which means for the 2025 Levy (FY2026), the District could increase the levy by the lesser of CPI or a 5% statutory maximum. The percentage of CPI limits the maximum amount of property taxes the District can levy for taxed capped funds in any one year. A preliminary estimate of the 2025 tax levy for tax-capped fund levies (excludes debt service & SRA fund levies) based on EAV increase of 2.86%, and the 2.9% max CPI, would result in an approximate levy increase of $218,918 over last year's levy (previous 3-year average increase $288,606).

FUND BALANCE OVERVIEW

Sound financial management principles require that the District retain sufficient funds to provide a stable economic base at all times. To that end, the agency must maintain adequate fund balances to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures). The District's Corporate & Recreation fund balance reserves remain strong and currently exceed the District's minimum fund balance policy. By policy, the corporate and recreation funds must maintain an unassigned fund balance equal to 25% of total annual expenditures for use in emergency and exceptional financial circumstances. Fund balance amounts above the unassigned amounts are amounts that can be used for other means, such as capital projects and purchases or transfers to other funds to support revenue shortfalls and/or unforeseen expenses.

Based on the 12/31/2024 audit, a $2.7MM unassigned fund balance is available from Corporate / Fund 01 (excluding CDP & CRP Funds) and combined Recreation / Fund 02 & Fund 12. Of that, $2.7MM, $1.1MM is over the unassigned fund balance policy, which reserves 25% of audited expenditures for unforeseen/emergency use and or investment in capital projects (e.g., Town Centre Phase 2 Development). This amount will change based on the funds' year-end performance in 2025.

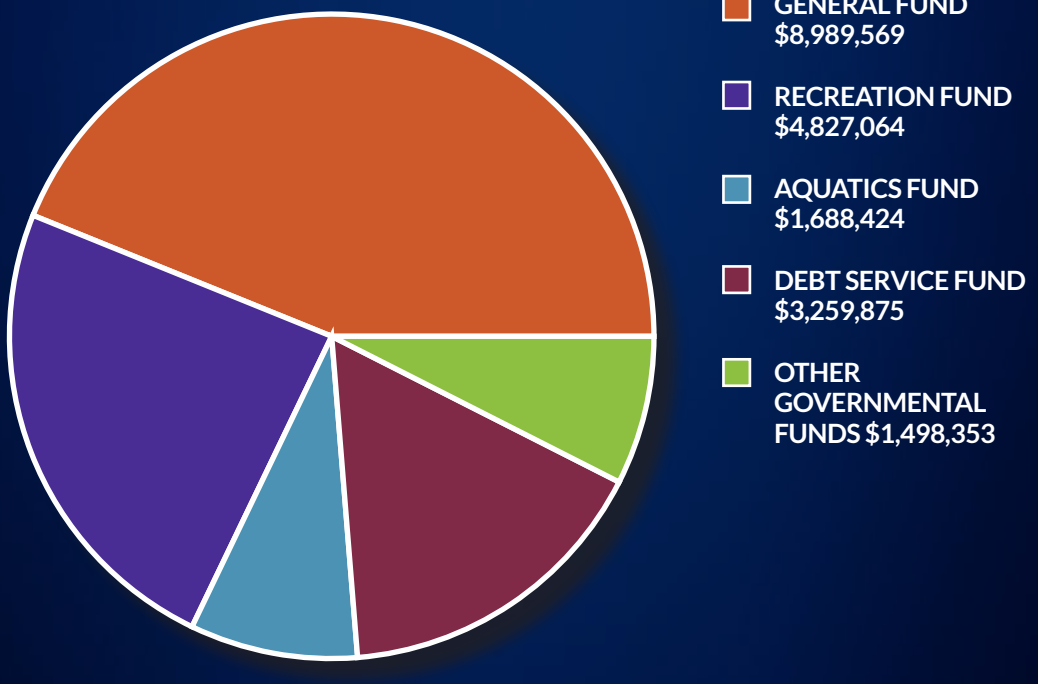
FY2026 BUDGET FORECASTING

Over the past couple of months, Department Heads have met with their staff and identified needs in each area. The Executive Director, Deputy Director, and Superintendent of Finance, Personnel and IT then assess those needs before making any final budgetary recommendations.

THE FOLLOWING ELEMENTS HAVE GUIDED THE DEVELOPMENT OF THE 2026 ADOPTED BUDGET:

- 2026 – 2030 Strategic Master Plan Development (to be completed in 2026), in particular, the 2025 Community Needs Survey to help drive District initiatives
- Planned Capital Improvement Program Purchases and Projects (Asset Replacement, New Capital Projects & ADA Transition Plan Capital Investments)
- Carry forward of Uncompleted 2025 Budgeted Items
- Maintain strong financial standing (e.g., fund balances) to maintain an Aa+/Stable bond rating that reduces interest expense if issuing debt
- Fund Special Recreation Association and ADA capital projects to adequately serve populations with special needs
- Continue investment in employees through professional development, continuing education, funding of competitive market and living wages, competitive benefits, recruitment/retention efforts to retain and hire quality high-skilled employees critical to maintaining high-quality services, operations, and programs; commitment to policies and practices that provide increasing employee demands for satisfactory work- life balance, and ensure the agency is an employer of choice through commitment to the employee engagement committee, etc.
- Investment in new technologies and innovation that improves overall operational efficiencies and/or lowers overall operational costs.
- Closing of Village Greens Golf Course, which removed $2m from the District's Annual Budget
- In some sectors, construction costs from bidding have significantly exceeded budgets, leading to reduced competition and overestimates.
- CPI Inflation (2.7% as of December 2025)
- Restructuring of the Organizational Chart with the creation of a New Department – Facility Maintenance, to better align the District moving forward with the needs of aging facilities
- Determining reasonable budgetary spending appropriation levels to provide spending flexibility, taking into account unforeseen increases and volatility
- Increases in fees assessed to customers to maintain a revenue balance of property taxes versus fees/charges

DECEMBER 31, 2026 TOTAL ADOPTED BUDGET - $20,263,285



From the adopted budget, annually, the District prepares a budget & Appropriations Ordinance, which will be adopted in January 2026. The District prepares the budget by Fund/Department/Activity, with the budget and Appropriations Ordinance establishing the threshold that expenditures cannot legally exceed. The budget comprises several different funds, each playing an important role in the successful delivery of services to our residents.

A breakdown of the Major Funds and all other Funds, along with the Total adopted budget for 2026, is shown on the right side of this page.

The total adopted budget on the previous page for the year ended December 31, 2026, including all expenditures, is $20,263,285, $3,942,047 less than the 2025 Adopted Budget. The 16% decrease in the overall budget is due to two main reasons: the closure of Village Greens Golf Course reduced the budget by $1,909,723, and the Capital Development Fund decreased by $2,507,349 due to the development of Jubilee Point Park.

The District's Operating budget is the Total budget presented less Capital Project Investments and Debt Service. The chart on the upper right side of page summarizes the Operating budget by Fund for the year ending December 31, 2026 by Major Funds and all Other Funds:

The details of the adopted Operating budgets can be found in each Fund's write-up later in the document.

The District is committed to a Capital Development Program to provide residents with recreational amenities. Additionally, the District has a carefully planned Capital Replacement Program to ensure that parks and facilities are maintained to the highest standards. The budget for capital project investments for the year ending December 31, 2026 is shown in the chart on the lower right side of the page.

The following pages shows a more detailed look at the 2026 adopted budget, which will be listed in the approved budget & appropriations ordinance.

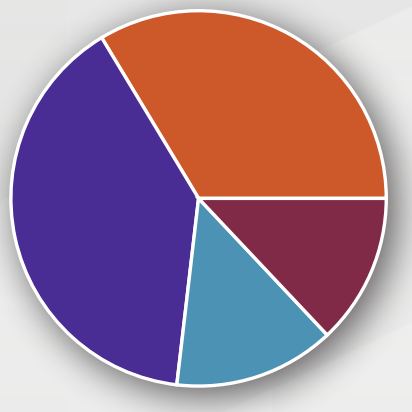
Respectfully submitted,

Jenny Knitter
Executive Director

Chris Webber
Superintendent of
Business Services/Deputy Direcot

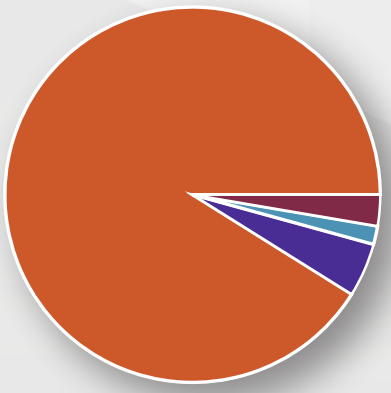
DECEMBER 31, 2026 - $11,551,362 ADOPTED OPERATING BUDGET

(LESS: CAPITAL BUDGET $5,596,548 & DEBT SERVICE $3,259,875)



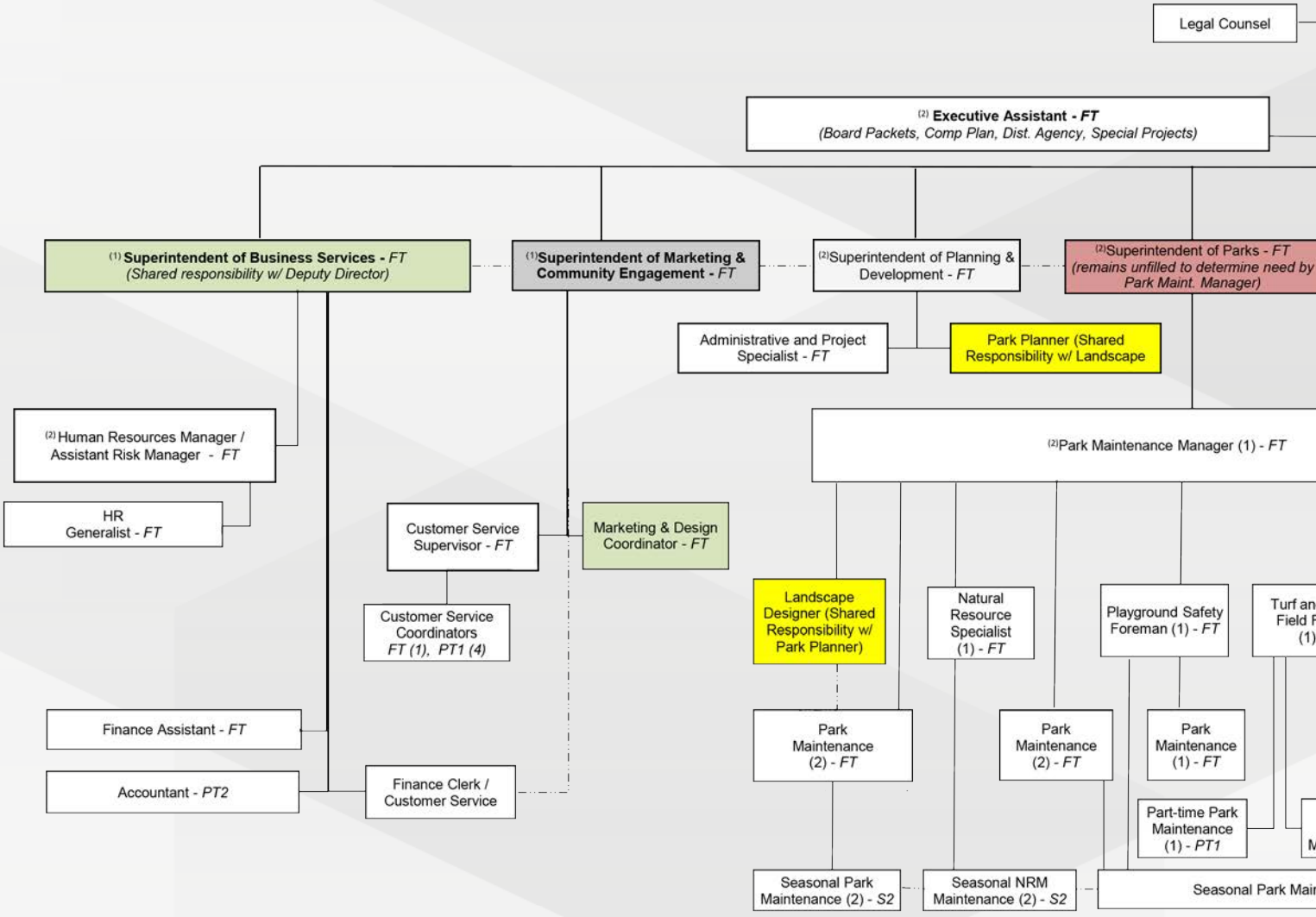
- CORPORATE FUND $3,884,421
- RECREATION FUND $4,577,064
- AQUATICS FUND $1,591,524
- OTHER GOVERNMENTAL FUNDS $1,498,353

DECEMBER 31, 2026 - $5,596,548 ADOPTED CAPITAL BUDGET



- GENERAL FUND: $5,105,148
- ARC FUND $250,000
- AQUATICS FUND $96,900
- SRA FUND $144,500

ORGANIZATION CHART
FULL & PERMANENT PART TIME EMPLOYEES
APPROVED 12/16/2025 (EFFECTIVE 01/01/2026)



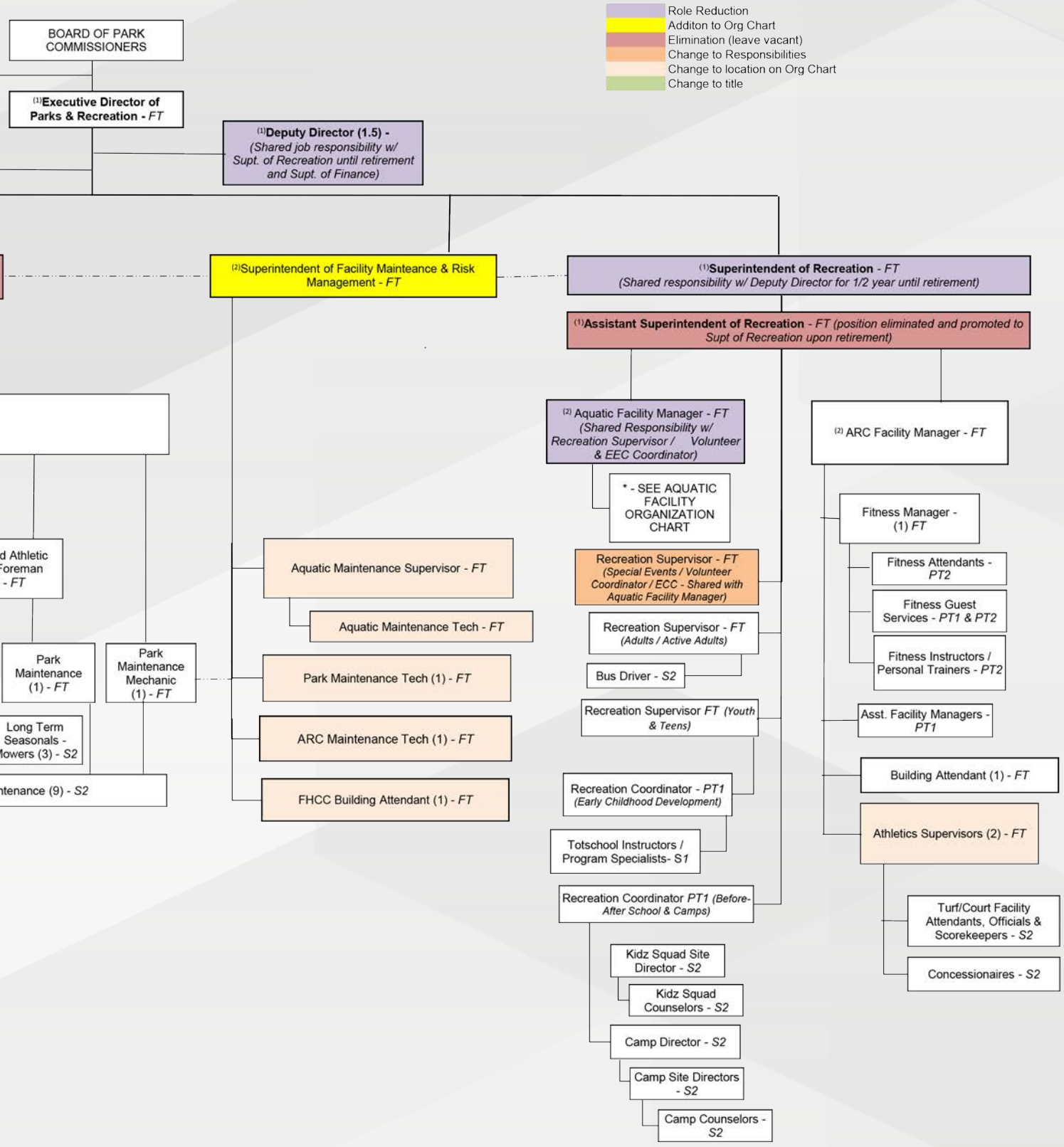
Definition of Employee Classification Legend:
FT - Full Time
PT1 - Part Time / 12 Months/year / > 1,000 Hours/year
PT2 - Part Time / 12 Months/year / < 1,000 Hours/year
S1 - Seasonal / < 12 Months/Year / > 1,000 Hours/year
S2 - Seasonal / < 12 Months/Year / < 1,000 Hours/year

(1) **Leadership Team**
(2) **Management Team**

Direct Functional Relationship

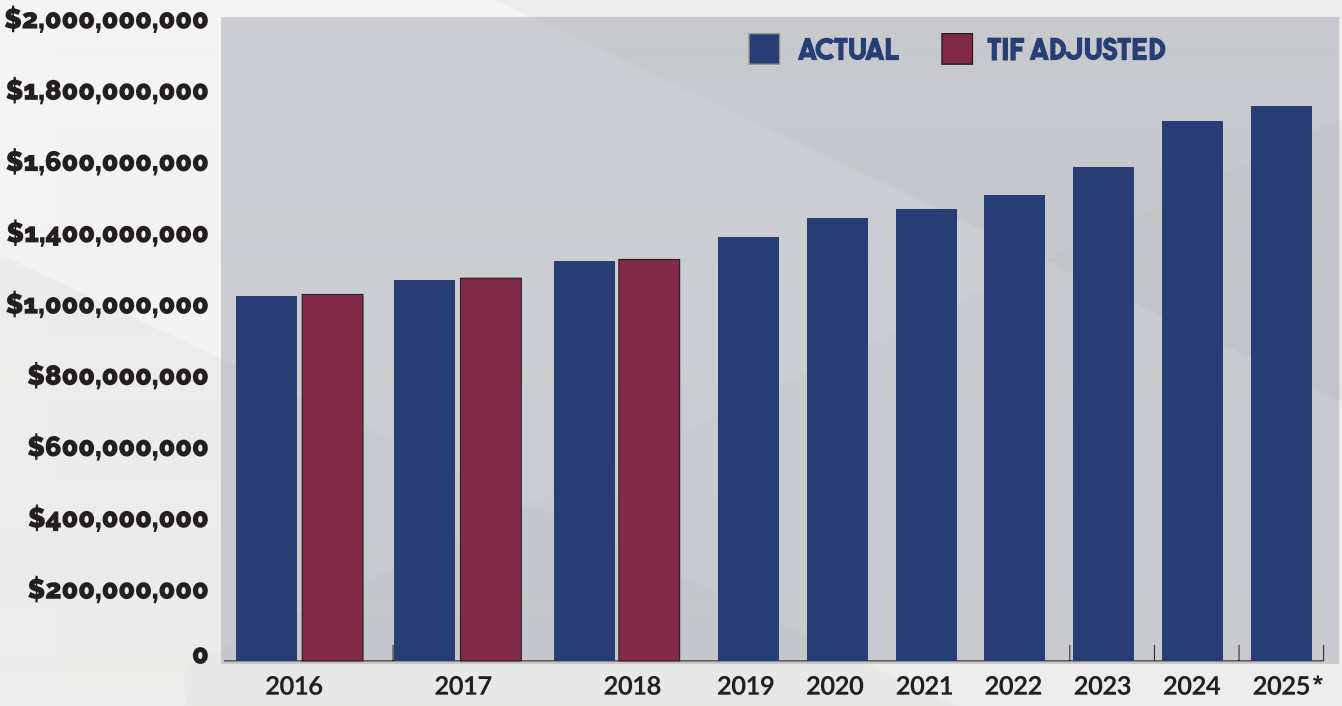
Indirect/Secondary Relationship

Role Reduction
Additon to Org Chart
Elimination (leave vacant)
Addition to Responsibilites
Change to location on Org Chart
Change to title


Role Reduction
Additon to Org Chart
Elimination (leave vacant)
Change to Responsibilities
Change to location on Org Chart
Change to title
BOARD OF PARK COMMISSIONERS
(1)Executive Director of Parks & Recreation - FT
(1)Deputy Director (1.5) - (Shared job responsibility w/ Supt. of Recreation until retirement and Supt. of Finance)
(2)Superintendent of Facility Mainteance & Risk Management - FT
(1)Superintendent of Recreation - FT (Shared responsibility w/ Deputy Director for 1/2 year until retirement)
(1)Assistant Superintendent of Recreation - FT (position eliminated and promoted to Supt of Recreation upon retirement)
d Athletic Foreman - FT
Park Maintenance (1) - FT
Park Maintenance Mechanic (1) - FT
Long Term Seasonals - Mowers (3) - S2
ıtenance (9) - S2
Aquatic Maintenance Supervisor - FT
Aquatic Maintenance Tech - FT
Park Maintenance Tech (1) - FT
ARC Maintenance Tech (1) - FT
FHCC Building Attendant (1) - FT
(2) Aquatic Facility Manager - FT (Shared Responsibility w/ Recreation Supervisor / Volunteer & EEC Coordinator)
* - SEE AQUATIC FACILITY ORGANIZATION CHART
Recreation Supervisor - FT (Special Events / Volunteer Coordinator / ECC - Shared with Aquatic Facility Manager)
Recreation Supervisor - FT (Adults / Active Adults)
Bus Driver - S2
Recreation Supervisor FT (Youth & Teens)
Recreation Coordinator - PT1 (Early Childhood Development)
Totschool Instructors / Program Specialists- S1
Recreation Coordinator PT1 (Before-After School & Camps)
Kidz Squad Site Director - S2
Kidz Squad Counselors - S2
Camp Director - S2
Camp Site Directors - S2
Camp Counselors - S2
(2) ARC Facility Manager - FT
Fitness Manager - (1) FT
Fitness Attendants - PT2
Fitness Guest Services - PT1 & PT2
Fitness Instructors / Personal Trainers - PT2
Asst. Facility Managers - PT1
Building Attendant (1) - FT
Athletics Supervisors (2) - FT
Turf/Court Facility Attendants, Officials & Scorekeepers - S2
Concessionaires - S2

WOODRIDGE PARK DISTRICT EQUALIZED ASSESSED VALUATION

10 YEAR COMPARISON



ASSESSED VALUATION DETAILS

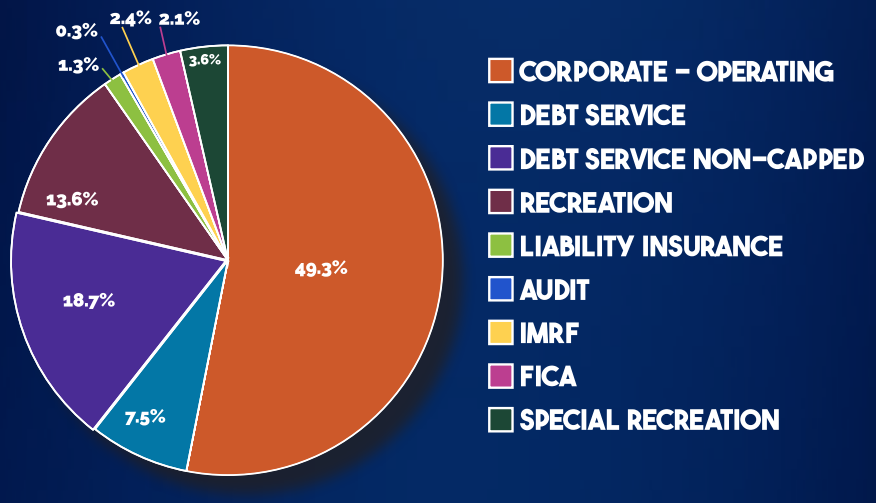
YEAR	ASSESSED VALUATION	% CHANGE PRIOR YEAR	INCREASE / DECREASE
2016 ACTUAL	$1,137,890,528	9.36%	Increase
2016 TIF ADJUSTED	$1,142,830,793	9.39%	Increase
2017 ACTUAL	$1,188,220,684	4.42%	Increase
2017 TIF ADJUSTED	$1,193,499,204	4.43%	Increase
2018 ACTUAL	$1,246,313,824	4.89%	Increase
2018 TIF ADJUSTED	$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 ACTUAL	$1,452,836,940	3.19%	Increase
2023 ACTUAL	$1,537,638,905	5.84%	Increase
2024 ACTUAL	$1,681,573,857	9.36%	Increase
2025 ESTIMATED*	$1,729,609,667	2.86%	Increase

** Estimated 2025 EAV*

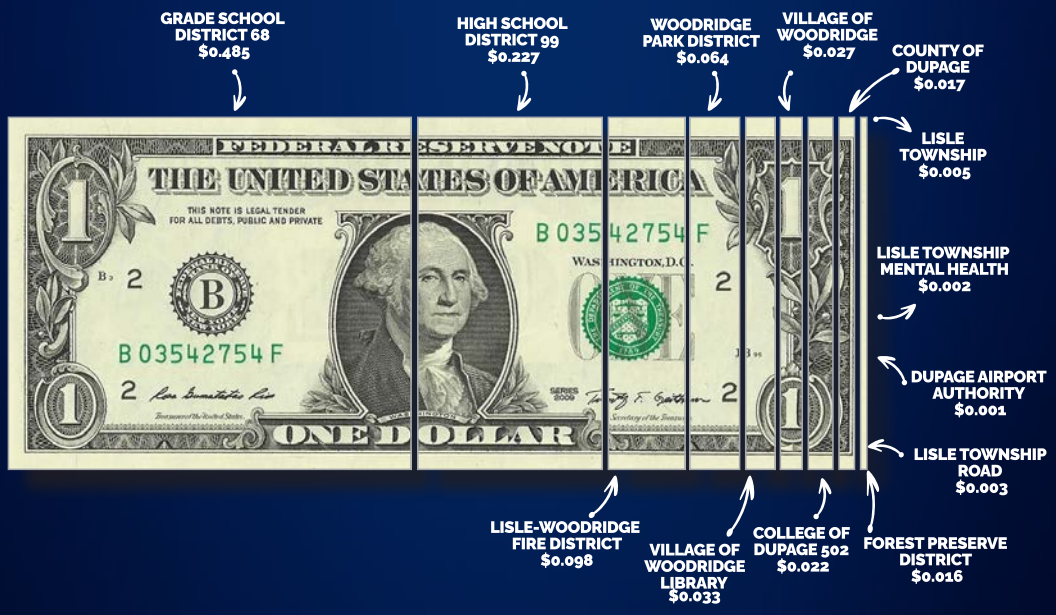
TAX LEVY ANALYSIS

ESTIMATED 2025 TAX LEVY | DECEMBER 31, 2026 BUDGET FUND COMPARISON

FUNDNAME	FUND NUMBER	RATE	LEVY
CORPORATE - OPERATING	01	0.2758	$4,770,733
CAPITAL REPLACEMENT	11	-	-
CAPITAL DEVELOPMENT	44	-	-
DEBT SERVICE	01	0.0390	674,375
DEBT SERVICE NON-CAPPED	61	0.0935	1,616,795
RECREATION	02	0.0607	1,050,000
LIABILITY INSURANCE	03	0.0070	121,000
AUDIT	04	0.0014	25,000
IMRF	05	0.0124	215,000
FICA	05	0.0110	190,000
SPECIAL RECREATION	19	0.0186	320,868
TOTAL ALL FUNDS		0.5194	$8,983,771



BASED ON 2025 TAX BILLS FROM THE 2024 LEVY



DUPAGE & WILL COUNTIES, ILLINOIS | SALARY & WAGE RANGE

FULL-TIME POSITIONS	CLASSIF.	RATE/HOUR	OVERTIME RATE (40+ HOURS)	JANUARY 1 - DECEMBER 31, 2026 RATE/YEAR*		
				MINIMUM	MIDPOINT	MAXIMUM
ADMINISTRATION/FINANCE/HUMAN RESOURCES						
Executive Director	Exempt			$132,756	$165,945	$207,431
Deputy Director Stipend (2)	Exempt			$15,000	$19,500	$23,215
Executive Assistant	Exempt			$64,295	$80,369	$100,462
Superintendent Business Services	Exempt			$100,283	$125,354	$156,693
Human Resources Manager	Exempt			$79,116	$98,895	$123,619
Human Resources Generalist	Exempt			$53,160	$66,450	$83,063
Finance Assistant	Exempt			$47,056	$58,820	$73,525
Finance Assistant	Exempt			$45,000	$56,250	$67,500
RECREATION						
Superintendent of Recreation	Exempt			$87,806	$109,757	$137,196
Assistant Superintendent of Recreation	Exempt			$74,635	$93,293	$116,617
ARC Facility Manager	Exempt			$65,902	$82,377	$102,971
Fitness Supervisor	Exempt			$49,791	$62,239	$77,799
Athletic / Recreation Supervisor (5)	Exempt			$55,322	$69,152	$86,440
Facility Maintenance Technician	Non-Exempt	$25.99 - $40.60	$38.98 - $60.91	$54,052	$67,565	$84,456
Asst. Facility Maintenance Technician	Non-Exempt	$21.63 - $33.80	$32.45 - $50.71	$45,000	$56,250	$70,313
RECREATION - AQUATICS						
Aquatics Facility Manager	Exempt			$60,685	$75,856	$94,820
Aquatics Maintenance Supervisor	Non-Exempt	$25.99 - $40.60	$38.98 - $60.91	$54,052	$67,565	$84,456
Aquatics Maintenance	Non-Exempt	$24.04 - $37.56	$36.06 -$56.34	$50,000	$62,500	$78,125
MARKETING & COMMUNITY ENGAGEMENT						
Superintendent of Marketing & Community Engagement	Exempt			$87,725	$109,656	$137,070
Marketing & Design Coordinator	Exempt			$53,410	$66,762	$83,453
Customer Service Supervisor	Exempt			$53,416	$66,770	$83,463
Customer Service Coordinator	Non-Exempt			$45,000	$56,250	$70,313
PARKS, PLANNING & DEVELOPMENT, FACILITY MAINTENANCE						
Superintendent of Parks	Exempt			$80,392	$100,490	$125,613
Superintendent of Planning & Development	Exempt			$80,392	$100,490	$125,613
Superintendent of Facility Maintenance & Risk Management	Exempt			$80,392	$100,490	$125,613
Parks Maintenance Manager	Exempt	$31.92 – $49.87	$47.88 – $74.81	$66,388	$82,985	$103,731
Natural Resources Specialist	Non-Exempt	$28.73 – $44.88	$43.09 – $67.33	$59,749	$74,687	$93,358
Administrative & Project Specialist	Exempt			$58,450	$73,063	$91,329
Planner	Exempt			$58,450	$73,063	$91,329
Park Maintenance Mechanic	Non-Exempt	$25.30 – $39.53	$37.94 – $59.29	$52,616	$65,770	$82,213
Maintenance - Level 1 (General Laborer)	Non-Exempt	$19.23 – $30.05	$28.85 – $45.07	$40,000	$50,000	$62,500
Maintenance - Level 2 (CDL/Pesticide/PDRMAPlaygrnd)	Non-Exempt	$21.63 – $33.80	$32.45 – $50.71	$45,000	$56,250	$70,313
Maintenance - Level 3 (CDL/Pest/CPO/PDRMAPlaygrnd)	Non-Exempt	$24.04 – $37.56	$36.06 – $56.34	$50,000	$62,500	$78,125
Building Attendant	Non-Exempt	$21.63 – $33.80	$32.45 – $50.71	$45,000	$56,250	$70,313

** Salary Study formulated using the HR Source Salary Study provided to IPRA and it's 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 eligibile for overtime pay. Their salaries are calculated on a weekly basis.*
2. *Non-Exempt Employees - recieve 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.*

PERMANENT PART-TIME	CLASSIF.	UNITS/WEEK	RATE/HOUR	OVERTIME RATE (40+ HOURS)
ADMINISTRATION/FINANCE/HUMAN RESOURCES				
Accountant - PT2	Non-Exempt	<20	$26.72 -$40.08	$40.08 -$60.12
Finance Clerk - PT1	Non-Exempt	<20	$19.45 -$29.18	$29.18 -$43.77
MAINTENANCE/PLANNING				
Maintenance/Planning - PT1	Non-Exempt	<20	$15.00 - $22.50	$22.50 - $33.75
RECREATION				
Assistant Facility Manager - PT1	Non-Exempt	<20	$15.00 - $22.50	$22.50 - $33.75
Bus Driver - PT2	As needed	<20	$15.00 - $22.50	$22.50 - $33.75
Recreation Coordinator - PT1	Non-Exempt	20-30	$16.00 - $24.00	$24.00 - $36.00
Fitness Attendant - PT2	Non-Exempt	<20	$15.00 - $22.50	$22.50 - $33.75
Fitness Guest Services - PT1 & PT2	Non-Exempt	<20	$15.00 - $22.50	$22.50 - $33.75
Fitness Instructors/Personal Trainers - PT2	Non-Exempt	<20	$22.00 - $33.00	$33.00 - $49.50
Fitness Department Meeting Rate (a)	Non-Exempt	<20	$15.00 - $22.50	$22.50 - $33.75
Traveling Soccer Coordinator - PT2	Non-Exempt	5-10	$15.00 - $22.50	$22.50 - $33.75
Totschool Instructors PT1 & 2	Non-Exempt	5-25	$15.00 - $22.50	$22.50 - $33.75
Customer Service Coordinator - PT1 & 2 (4)	Non-Exempt	20-30	$15.00 - $22.50	$22.50 - $33.75

SEASONAL 1 & 2 NON-EXEMPT EMPLOYEES	UNITS/WEEK	RATE / HOUR	OVERTIME RATE
Administrative Support/Front Desk Seasonal	1-6	$15.00 - $22.50	$22.50 - $33.75
Scorekeeper	1-6	$15.00 - $22.50	$22.50 - $33.75
Kidz Squad / Club Leader	5-25	$15.00 - $22.50	$22.50 - $33.75
Kidz Squad / Club Site Director	40	$16.50 - $24.75	$24.75 - $37.13
Building Services CC Rental Seasonal	As needed	$15.00 - $22.50	$22.50 - $33.75
Camp Counselor	40+ hours; 5-10 weeks	$15.00 - $22.50	$22.50 - $33.75
Camp Director	1-6	$16.00 - $24.00	$24.00 - $36.00
Camp Site Director	40	$15.00 - $22.50	$22.50 - $33.75
Concessionaires (ARC)	As needed	$15.00 - $22.50	$22.50 - $33.75
Facility Supervisor (Gym/Court/Turf)	As needed	$15.00 - $22.50	$22.50 - $33.75
Program Specialists	As needed	$15.00 - $22.50	$22.50 - $33.75
Program Supervisor	1-25	$15.00 - $22.50	$22.50 - $33.75
Special Event Assistant	As needed	$15.00 - $22.50	$22.50 - $33.75
AQUATICS SEASONAL			
Cypress Cove Pool Manager	40	$16.25 - $24.38	$24.38 -$36.57
Cypress Cove Asst Pool Manager	40	$15.25 - $22.88	$22.88 -$34.32
Guest Services & Concession Manager	40	$15.00 - $22.50	$22.50 -$33.75
Assistant Guest Services & Concession Manager	35-40	$15.00 - $22.50	$22.50 -$33.75
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	$15.00 - $22.50	$22.50 -$33.75
Youth & Preschool Lessons / Hour (No WSI Cert)	15-25	$15.00 - $22.50	$22.50 -$33.75
Parent / Tot (No WSI Cert)	2-4	$15.00 - $22.50	$22.50 -$33.75
Instructors w/WSI Certificate (add to base)	15-25	$1.00	$1.50 - $1.50
Diving Lessons	2	$15.00 - $22.50	$22.50 -$33.75
Private Swim Lesson Instructor	TBD	$15.00 - $22.50	$22.50 -$33.75
Lesson Coordinator (Youth & Preschool) / Salary	$25-$35/day		
Support Staff	15-20	$13.00 - $19.50	$19.50 - $29.25
Concession Staff**	20-30	$13.00 - $19.50	$19.50 - $29.25
Deck Attendant	25-30	$15.00 - $22.50	$22.50 -$33.75
Guest Services Staff	25-30	$15.00 - $22.50	$22.50 -$33.75
Lifeguard	30-40	$15.00 - $22.50	$22.50 -$33.75
Aquatics Maintenance	20-30	$15.00 - $22.50	$22.50 -$33.75
Seasonal Labor	40	$15.00 - $22.50	$22.50 -$33.75

SEASONAL 1 & 2 NON-EXEMPT EMPLOYEES	UNITS/WEEK	RATE / HOUR	OVERTIME RATE
Aquatics/Parks/Planning Maintenance	40	$15.00 - $22.50	$22.50 -$33.75
Aquatics/Parks/Planning Maintenance Support Staff	40	$15.00 - $22.50	$22.50 -$33.75
COMMUNITY CENTER			
Building Attendant	As needed	$15.00 - $22.50	$22.50 -$33.75

**Effective 1/1/2025 minimum wage in Illinois is $15 per hour for anyone 18 and over. For staff under 18, those may be paid at a minimum wage rate of $13.00.*

BUDGET TO ACTUAL COMPARISON - SUMMARY BY FUND
NET OF INTERFUND TRANSFERS

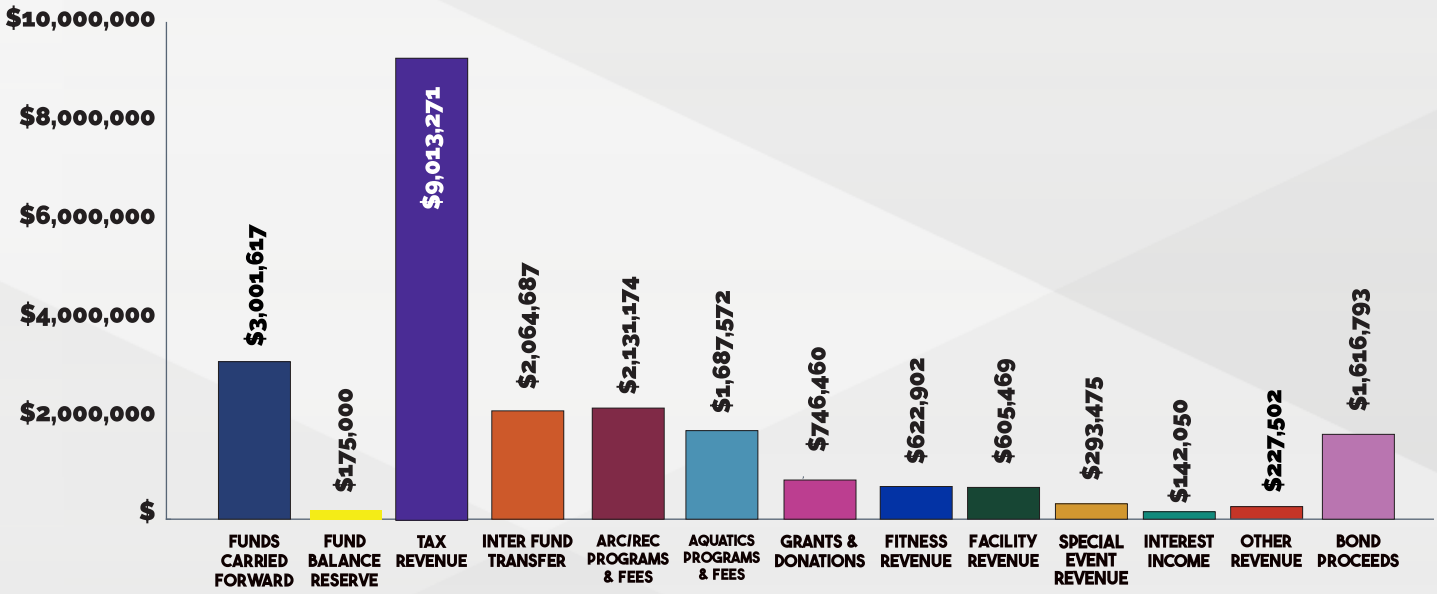
	FYE DECEMBER 31, 2024 (AUDITED)		FYE DECEMBER 31, 2025 (UNAUDITED)		FYE DECEMBER 31, 2026
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
MAJOR GOVERNMENTAL FUNDS					
GENERAL FUND | CORPORATE SUBFUND - 01					
Revenue	$5,233,041	$5,317,468	$5,760,634	$5,744,957	$5,637,112
Expense	$3,039,470	$2,790,035	$3,779,989	$3,570,404	$3,884,421
GENERAL FUND | CAPITAL REPLACEMENT SUBFUND - 11					
Revenue	$1,964,754	$1,752,294	$1,725,829	$1,597,951	$1,748,052
Expense	$1,964,754	$192,167	$2,583,903	$1,009,326	$2,614,707
GENERAL FUND | CAPITAL DEVELOPMENT SUBFUND - 44					
Revenue	$2,265,463	$1,092,741	$4,004,081	$3,089,130	$1,554,117
Expense	$4,925,283	$782,650	$4,997,790	$2,229,103	$2,490,441
RECREATION FUND - 02					
Revenue	$1,835,189	$1,897,990	$1,966,533	$1,961,180	$1,963,009
Expense	$1,746,549	$1,765,233	$1,928,436	$1,799,311	$1,963,009
ATHLETIC RECREATION CENTER FUND - 12					
Revenue	$2,181,750	$2,381,393	$2,378,176	$2,654,210	$2,789,055
Expense	$2,164,759	$2,250,086	$2,378,176	$2,412,396	$2,614,055
ARC CAPITAL REPLACEMENT FUND - 13 (NEW)					
Revenue	$32,069	$28,631	$98,000	$98,000	$75,000
Expense	$137,700	$36,091	$136,097	$62,864	$250,000
DEBT SERVICE FUND - 61					
Revenue	$3,585,985	$2,079,593	$3,215,289	$3,222,839	$3,310,163
Expense	$3,419,736	$1,851,038	$3,213,981	$3,142,181	$3,259,875
NON MAJOR GOVERNMENTAL FUNDS					
PUBLIC LIABILITY INSURANCE FUND - 03					
Revenue	$126,332	$126,427	$123,300	$125,466	$127,850
Expense	$126,332	$122,172	$123,300	$118,416	$127,850
AUDIT FUND - 04					
Revenue	$25,263	$26,050	$27,150	$28,206	$28,210
Expense	$25,263	$22,935	$27,150	$25,210	$28,210
IMRF / FICA FUND - 05					
Revenue	$356,306	$366,192	$376,681	$384,205	$440,700
Expense	$356,306	$337,757	$376,681	$356,562	$440,700
WORKING CASH FUND - 08					
Revenue	$116,444	$118,968	$121,468	$123,951	$127,950
Expense	$116,444	$-	$121,468	$-	$127,950
SPECIAL RECREATION FUND - SEASPAR - 19					
Revenue	$489,218	$491,747	$493,210	$492,624	$465,368
Expense	$489,218	$289,816	$493,210	$383,408	$465,368

BUDGET TO ACTUAL COMPARISON - SUMMARY BY FUND
NET OF INTERFUND TRANSFERS

	FYE DECEMBER 31, 2024 (AUDITED)		FYE DECEMBER 31, 2025 (UNAUDITED)		FYE DECEMBER 31, 2026
	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
NON MAJOR GOVERNMENTAL FUNDS (CONTINUED)					
RESTRICTED CONTRIBUTIONS FUND - 21					
Revenue	$373,807	$392,173	$106,000	$189,283	$108,000
Expense	$73,807	$-	$6,000	$-	$108,000
JUBILEE FUND - 31					
Revenue	$171,858	$167,962	$193,560	$190,093	$200,275
Expense	$171,858	$167,962	$193,560	$208,891	$200,275
AQUATICS FUND - 06					
Revenue	$1,542,616	$1,537,088	$1,705,698	$1,596,412	$1,688,424
Expense (net of depreciation expense & contributed assets)	$1,501,960	$1,699,582	$1,534,067	$1,596,914	$1,591,524
AQUATICS CAPITAL REPLACEMENT FUND - 07					
Revenue	$-	$43	$-	$29	$-
Expense	$40,656	$16,399	$401,801	$390,343	$96,900
FIDUCIARY FUNDS					
VILLAGE GREENS OPERATING FUND - 18					
Revenue	$1,764,394	$1,934,239	$1,909,723	$2,078,355	$-
Expense	$1,695,394	$1,882,529	$1,696,723	$1,958,221	$-
VILLAGE GREENS CAPITAL DEVELOPMENT FUND - 45					
Revenue	$-	$-	$-	$-	$-
Expense	$-	$-	$-	$-	$-
VILLAGE GREENS CAPITAL REPLACEMENT FUND - 46					
Revenue	$-	$-	$-	$-	$-
Expense	$69,000	$13,874	$213,000	$37,834	$-
GRAND TOTAL					
Revenue	$22,064,489	$19,682,368	$24,205,332	$23,576,891	$20,263,285
Expense	$22,064,489	$14,220,326	$24,205,332	$19,301,384	$20,263,285
Net Income	$-	$5,462,042	$-	$4,275,507	$-

BUDGETED REVENUE BY SOURCE

WOODRIDGE PARK DISTRICT | YEAR ENDING DECEMBER 31, 2026



DISTRICT-WIDE OPERATING FUNDING BY SOURCE - 2026 BUDGET

	PROPERTY TAXES	OTHER REVENUES	TOTAL REVENUES*	PROPERTY TAXES AS A % OF REVENUE	OTHER REVENUES AS A % OF REVENUE
General Fund	5,474,608	1,049,960	6,524,568	83.91%	16.09%
Recreation Fund	1,050,000	883,825	1,933,825	54.30%	45.70%
ARC Fund	-	2,595,870	2,595,870	-	100.00%
Debt Service Fund	1,616,795	1,624,868	3,241,663	49.88%	50.12%
Insurance Liability Fund	121,000	1,850	122,850	98.49%	1.51%
Audit Fund	25,000	125	25,125	99.50%	0.50%
IMRF/FICA Fund	405,000	700	405,700	99.83%	0.17%
Working Cash Fund	-	4,000	4,000	-	100.00%
Restricted Contributions	-	19,000	19,000	-	100.00%
Aquatics Fund	-	1,688,424	1,688,424	-	100.00%
SEASPAR Fund	320,868	4,500	325,368	98.62%	1.38%
Jubilee Fund	-	200,275	200,275	-	100.00%
Totals	9,013,271	8,073,397	17,086,668	52.75%	47.25%

*Excludes Funds Carried Forward, Fund Balance Reserve and Transfers

MAJOR GOVERNMENTAL FUNDS

GENERAL FUND | CORPORATE SUBFUND SUMMARY- FUND 01

The Corporate Fund is the District's primary operating fund. It accounts for all general government resources 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.

BELOW ARE SOME HIGHLIGHTS FROM THE ADOPTED CORPORATE FUND 2026 BUDGET:

- Property Tax revenues increased by $142,162 or 2.68% due to the adopted 2025 Tax Levy Extension increase
- Replacement Tax revenues decreased by $3,000 or 10.71% due to projected revenues from the Illinois Department of Revenue
- Investment earnings have been strong the last few years but this slight projected change is due to interest rates being cut.
- Employee compensation – 5% pay increase for all full-time and part-time employees
- Increase in Benefits & Insurance by $25,575 or 6.81% due to staff benefit choices
- Payment of Town Centre Debt budgeted in Corporate Fund ($674,375)
- Increase in Maintenance Department employee compensation due restructuring of Planning and Development Department staffing changes moving under Parks Department
- Increase in Environmental Management expenses due to contracted weed control
- Decrease in Fields expense due to the 63rd Street Park Outfield work being completed in 2025.
- Decrease in Planning & Development employee compensation due to previously mentioned restructuring.
- Creation of a new department – Facility Maintenance – funds moved from other Departments in Corporate Fund with a net zero effect.

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Property Taxes	5,096,346	5,307,446	5,310,822	5,449,608	142,162	2.68%
Replacement Taxes	34,517	28,000	25,000	25,000	(3,000)	-10.71%
Facility Rentals	17,967	17,000	17,423	18,000	1,000	5.88%
Grant Revenue	-	5,000	-	-	(5,000)	-
Interest Income	65,351	52,500	61,000	55,000	2,500	4.76%
Other Income	39,283	12,500	5,500	10,500	(2,000)	-16.00%
TOTAL REVENUES	5,253,464	5,422,446	5,419,745	5,558,108	135,662	2.50%
EXPENSES						
Employee Compensation	1,580,463	1,770,786	1,720,404	1,841,866	71,080	4.01%
Benefits & Insurance	298,586	375,775	374,609	378,420	2,645	0.70%
General Expenses	400,454	590,122	524,387	620,542	30,420	5.15%
Commodities & Supplies	10,874	14,200	12,350	13,000	(1,200)	-8.45%
Repairs & Maintenance	83,043	145,450	99,016	154,095	8,645	5.94%
Equipment & Supplies	173,704	190,655	138,878	169,785	(20,870)	-10.95%
Debt Principal & Interest	182,288	668,825	668,825	674,375	5,550	0.83%
Capital Outlay	60,373	24,175	11,788	32,338	8,163	33.77%
TOTAL EXPENSES	2,789,785	3,779,988	3,550,257	3,884,421	104,433	2.76%
Excess (Deficiency) of Revenues over Expenditures	2,463,679	1,642,458	1,869,488	1,673,687		
Other Financing Sources (Uses)						
Fund Balance Reserve	-	240,183	240,183	-		
Transfers In	1,004	743	743	808		
Transfers Out	(2,387,571)	(1,981,388)	(1,981,388)	(1,753,499)		
Lease Issuance	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	(2,386,567)	(1,740,462)	(1,740,462)	(1,752,691)		
Net Change in Fund Balance	77,112	(98,004)	129,026	(79,004)		
Fund Balance, Beginning	1,453,736	1,530,848	1,530,848	1,659,874		
Fund Balance, Ending	1,530,848	1,432,844	1,659,874	1,580,870		

GENERAL FUND | CAPITAL REPLACEMENT SUBFUND SUMMARY - FUND 11

The Capital Replacement Fund (CRP), the Corporate Fund, and the Capital Development Fund are subfunds of the District's General Fund. The CRP Fund is one of the District's two capital funds for general capital items. Funding sources include a property tax transfer from Fund 01, gains from existing asset sales, and any investment income earned.

BELOW ARE NEW NOTABLE CRP EXPENSES ADOPTED FOR 2026:

- Administrative Office – IT Related Replacements ($37,308)
- Vehicle Replacements - Club Car ($11,000), Club Car/ Utility Vehicle ($13,471), Dump Truck #132 ($60,000), and Dump Truck #135 ($50,287)
- Orchard Hill Park – Parking Lot Resurface/Resealing ($113,105)
- 63rd Street Park – Play Equipment Purchase ($127,918)
- Westminster Park – Play Equipment Purchase and Safety Surface Replacement ($195,000)
- Goodrich School/Meadowview School – Baseball

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Interest Income	20,220	15,000	15,791	15,000	-	-
Other Income	11,028	148,200	255,225	15,000	(133,200)	-89.88%
TOTAL REVENUES	31,248	163,200	271,016	30,000	(133,200)	-81.62%
EXPENSES						
Administration	-	386,651	-	230,710	(155,941)	-40.33%
FYE 4/30/12	-	3,823	-	3,823	-	0.00%
FYE 4/30/13	-	3,715	-	3,715	-	-
FYE 4/30/14	-	7,169	-	7,169	-	0.00%
FYE 4/30/16	-	280	-	280	-	0.00%
FYE 4/30/17	1,782	2,752	-	2,752	-	0.00%
FYE 4/30/18	-	52,021	-	52,021	-	0.00%
FYE 4/30/19	-	7,952	-	7,952	-	0.00%
FYE 4/30/20	-	177,142	94,858	83,062	(94,080)	-53.11%
FYE 12/31/20	26,877	78,257	8,940	76,757	(1,500)	-1.92%
FYE 12/31/21	-	96,626	-	95,876	(750)	-0.78%
FYE 12/31/22	7,100	171,593	5,350	194,593	23,000	13.40%
FYE 12/31/23-2024	154,734	311,093	109,736	202,660	(108,433)	-34.86%
FYE 12/31/25	1,675	1,284,829	752,281	691,985	(592,844)	-46.14%
FYE 12/31/26	-	-	-	961,351	961,351	-
TOTAL EXPENSES	192,168	2,583,903	971,165	2,614,706	(252,271)	-9.76%
Excess (Deficiency) of Revenues over Expenditures	(160,920)	(2,420,703)	(700,149)	(2,584,706)		
Other Financing Sources (Uses)						
Transfers In	-	858,074	858,074	866,655		
Transfers Out	-	-	-	-		
Fund Balance Reserve	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	-	858,074	858,074	866,655		
Net Change in Fund Balance	(160,920)	(1,562,629)	157,925	(1,718,051)		
Fund Balance, Beginning	1,721,046	1,560,126	1,560,126	1,718,051		
Fund Balance, Ending	1,560,126	(2,503)	1,718,051	-		

GENERAL FUND | CAPITAL DEVELOPMENT SUBFUND SUMMARY- FUND 44

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

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Property Taxes	-	-	-	-	-	-
Grant Revenue	128,879	928,629	293,540	731,460	(197,169)	-21.23%
Interest Income	25,206	20,000	25,205	17,500	(2,500)	-12.50%
Other Incom	-	-	-	187,500	187,500	-
TOTAL REVENUES	154,085	948,629	318,745	936,460	(199,669)	-21.05%
EXPENSES						
Capital Outlay	782,650	4,997,790	3,663,335	2,490,441	(2,507,349)	-50.17%
TOTAL EXPENSES	782,650	4,997,790	3,663,335	2,490,441	(2,507,349)	-50.17%
Excess (Deficiency) of Revenues over Expenditures	(628,565)	(4,049,161)	(3,344,590)	(1,553,981)		
Other Financing Sources (Uses)						
Transfers In	2,657,951	993,709	994,205	936,324		
Transfers Out	-	-	-	-		
Fund Balance Reserve	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	2,657,951	993,709	994,205	936,324		
Net Change in Fund Balance	2,029,386	(3,055,452)	(2,350,385)	(617,657)		
Fund Balance, Beginning	938,656	2,968,042	2,968,042	617,657		
Fund Balance, Ending	2,968,042	(87,410)	617,657	-		

PROJECTS CURRENTLY PLANNED FOR 2026:

- Mending Wall Park – Drinking Fountain
- ARC Ropes Course Removal
- ARC Divider Curtain Addition
- Hawthorne Hill Woods – Chip Pile Clean-Up/Restoration
- Lightning Protection System for Sports Complexes
- Customer Service Safety Enhancements – Design Study & Wearable Panic Buttons





RECREATION FUND | RECREATION SUBFUND SUMMARY - FUND 02

The Recreation Fund, a special revenue fund, accounts for the revenue derived from a property tax levy and fees collected to fund recreational programs and special events offered to the district's patrons.

BELOW ARE HIGHLIGHTS FROM THE ADOPTED RECREATION FUND 2026 BUDGET:
- Property Tax revenues increased by $10,556 or 1%
- Program Revenues stayed flat from 2025 – staff feel programming in the Recreation Fund is nearing the maximum levels.
- Employee compensation – 5% pay increase for all full-time and part-time employees.
- Decrease in employee compensation due to the planned retirement of the Superintendent of Recreation, which will result in savings
- Jubilee underwriting decreases due to fewer funds needed to cover anticipated losses at the event.
- Transfer to ARC CRP – ARC fund will make transfers in the 2026 budget.
- Overall, Recreation Fund expenses are down slightly from 2025.

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Property Taxes	1,000,682	1,039,444	1,040,000	1,050,000	10,556	1.02%
Facility Rentals	72,599	66,200	83,423	71,950	5,750	8.69%
Other Income	3,190	4,750	1,500	3,000	(1,750)	-36.84%
Interest Income	46,539	38,000	39,000	32,500	(5,500)	-14.47%
Marketing	4,525	2,000	1,000	-	(2,000)	-100.00%
Programs	667,480	682,525	684,002	683,125	600	0.09%
Special Events	83,792	93,430	83,248	93,250	(180)	-0.19%
TOTAL REVENUES	1,878,807	1,926,349	1,932,173	1,933,825	7,476	0.39%
EXPENSES						
Administration	827,808	940,585	857,634	927,099	(13,486)	-1.43%
Marketing	281,949	348,618	324,470	359,080	10,462	3.00%
Programs	522,619	520,530	507,563	549,145	28,615	5.50%
Special Events	116,419	116,703	117,387	126,185	9,482	8.12%
Capital Outlay	16,437	2,000	342	1,500	(500)	-25.00%
TOTAL EXPENSES	1,765,232	1,928,436	1,807,396	1,963,009	35,073	1.82%
Excess (Deficiency) of Revenues over Expenditures	113,575	(2,087)	124,777	(29,184)		
Other Financing Sources (Uses)						
Transfers In	-	-	-	-		
Transfers Out	(88,640)	(38,097)	(38,097)	-		
Lease Issuance	-	-	-	-		
Fund Balance Reserve	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	(88,640)	(38,097)	(38,097)	-		
Net Change in Fund Balance	24,935	(40,184)	86,680	(29,184)		
Fund Balance Assigned, Beginning	1,284,083	1,309,018	1,309,018	1,395,698		
Fund Balance Assigned, Ending	1,309,018	1,268,834	1,395,698	1,366,514		

RECREATION FUND ARC SUBFUND SUMMARY - FUND 12

The Athletic Recreation Fund (ARC), a special revenue fund, accounts for the facility's revenue and expenses. The ARC is not taxpayer-supported and is 100% funded by fees. Any excess funds are reserved for future capital and transferred to the ARC CRP Fund as needed.

BELOW ARE HIGHLIGHTS FROM THE ADOPTED ARC FUND 2026 BUDGET:

- Increase in fitness revenues by $44,507 or 7%. Increase due to strong 2025 results and projected stability in 2026.
- Gym rental revenues increased by 16% or $27,610 due to maximizing usage and increasing fees due to high demand, and based on strong 2025 performance.
- Turf rental revenues increased by 16% or $37,617, driven by maximizing usage and higher fees amid high demand, and by strong 2025 performance.
- Program revenues have significantly eclipsed each of the last 4 years. The 2026 budget reflects those increases and aligns closer to the 2025 actual performance
- Overall, ARC revenues are increasing by 16% or $396,930 from the 2025 budget
- Employee compensation – 5% budget increase for all full-time and part-time employees
- P&C Insurance increase per PDRMA to cover property and casualty insurance
- Building Maintenance/Repair expense increases due to budgeted miscellaneous light repairs ($20,000), and high dust cleaning ($40,000)
- Transfer from Fund Balance of $175,000 to cover capital expenses
- Program expenses are projected to increase significantly; in the 2026 budget, they increased by $81,545 due to the increase in program attendance.

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Fitness	581,218	578,395	636,429	622,902	44,507	7.69%
ARC Facility	435,910	448,741	519,613	515,519	66,778	14.88%
Concessions	1,710	2,400	3,741	3,400	1,000	41.67%
Programs	1,352,072	1,338,455	1,470,935	1,448,049	109,594	8.19%
Other Revenues	6,298	6,000	3,750	6,000	-	0.00%
TOTAL REVENUES	2,377,208	2,373,991	2,634,468	2,595,870	221,879	9.35%
EXPENSES						
Administration	997,507	1,053,730	1,023,449	1,193,537	139,807	13.27%
Fitness	398,941	442,911	440,754	454,599	11,688	2.64%
ARC Facility	20,595	22,791	24,412	25,653	2,862	12.56%
Concessions	555	1,083	1,063	1,060	(23)	-2.12%
Programs	831,889	857,661	931,520	939,206	81,545	9.51%
TOTAL EXPENSES	2,249,487	2,378,176	2,421,198	2,614,055	235,879	9.92%
Excess (Deficiency) of Revenues over Expenditures	127,721	(4,185)	213,270	(18,185)		
Other Financing Sources (Uses)						
Transfers In	-	-	-	-		
Transfers Out	(16,991)	-	-	(175,000)		
Fund Balance Reserve	-	-	-	175,000		
TOTAL OTHER FINANCING SOURCES (USES)	(16,991)	-	-	-		
Net Change in Fund Balance	110,730	(4,185)	213,270	(18,185)		
Fund Balance, Beginning	81,050	191,780	191,780	405,050		
Fund Balance, Ending	191,780	187,595	405,050	386,865		

RECREATION FUND | ARC CAPITAL REPLACEMENT SUBFUND SUMMARY - FUND 13

The ARC Capital Replacement Fund (ARC CRP) was established in 2023 to pay for capital-related expenditures that need replacement at the ARC. Transfers from the Recreation Fund and ARC Fund are utilized to support the fund.

BELOW ARE THE ADOPTED ARC CAPITAL REPLACEMENT FUND EXPENSES FOR 2026:
- POE Switch (4) - $16,000 (carryforward from 2025 Budget)
- HVAC Unit – ARC Data Room - $30,000 (carryforward from 2025 Budget)
- Front Vestibule Heater - $8,000 (carryforward from 2025 Budget)
- Wessels Bladder Tank - $5,350 (carryforward from 2025 Budget)
- Treadmill Replacements (11) - $67,666
- Water Heater 1st and 2nd Floor - $33,855

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
TOTAL REVENUES	-	-	-			
EXPENSES						
Administration				60,422	60,422	-
FYE 12/31/2023	-	15,500	13,905	-	(15,500)	-100.00%
FYE 12/31/2024	36,091	22,759	180	21,576	(1,183)	-5.20%
FYE 12/31/2025	-	97,838	46,796	62,724	(35,114)	-36%
FYE 12/31/2026	-	-	-	105,278	105,278	-
TOTAL EXPENSES	36,091	136,097	60,881	250,000	8,625	6.34%
Excess (Deficiency) of Revenues over Expenditures	(36,091)	(136,097)	(60,881)	(250,000)		
Other Financing Sources (Uses)						
Transfers In	105,631	38,097	38,097	175,000		
Transfers Out	-	-	-	-		
Fund Balance Reserve	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	105,631	38,097	38,097	175,000		
Net Change in Fund Balance	69,540	(98,000)	(22,784)	(75,000)		
Fund Balance Assigned, Beginning	28,631	98,172	98,172	75,388		
Fund Balance Assigned, Ending	98,172	172	75,388	388		





DEBT SERVICE FUND SUMMARY - FUND 61

The Debt Service Fund accounts for the principal and interest payments on the District's general obligation bonds and any other related debt. Funding comes from property taxes, annual rollover bonds, and interest income.

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Property Taxes	1,529,373	1,571,229	1,580,000	1,616,795	45,566	2.90%
Bond Revenue	-	1,570,485	1,570,485	1,616,793	46,308	2.95%
Other Income	-	-	-	-	-	-
Interest Income	10,849	10,075	7,500	8,075	(2,000)	-19.85%
TOTAL REVENUES	1,540,222	3,151,789	3,157,985	3,241,663	89,874	2.85%
EXPENSES						
General Expenses	22,630	74,329	15,640	92,385	18,056	24.29%
Debit Service Expense	1,828,408	3,345,408	3,126,540	3,167,490	(177,918)	-5.32%
TOTAL EXPENSES	1,851,038	3,419,737	3,142,180	3,259,875	(159,862)	-4.67%
Excess (Deficiency) of Revenues over Expenditures	(310,816)	(267,948)	15,805	(18,212)		
Other Financing Sources (Uses)						
Transfers In	-	-	-	-		
Transfers Out	(165,384)	(1,659)	(1,659)	(50,288)		
Fund Balance Reserve	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	(165,384)	(1,659)	(1,659)	(50,288)		
Net Change in Fund Balance	(476,200)	(269,607)	14,146	(68,500)		
Fund Balance, Beginning	539,371	63,171	63,171	77,317		
Fund Balance, Ending	63,171	(206,436)	77,317	8,817		

2026 DEBT SERVICE PAYMENTS – PRINCIPAL & INTEREST

- 2014 Debt Certificates (ARC): $636,525
- 2020 Refunding Debt Certificates: $380,258
- 2021 Refunding Debt Certificates: $534,723
- 2026 General Obligation Limited Tax Bonds: $1,615,985





NON-MAJOR FUNDS



LIABILITY INSURANCE FUND SUMMARY - FUND 03

The Insurance Liability Fund, a special revenue fund, was established under 745 ILCS 10/9-107 to provide property tax funding for expenses relating to tort liability, insurance, and risk management programs. For the 2026 Budget, the District is levying a liability insurance tax at a rate of $0.0070 to cover expenses related to 2026 property and casualty liability.

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Property Taxes	120,413	118,450	119,250	121,000	2,550	2.15%
Interest Income	471	350	365	350	-	0.00%
Other Income	1,500	1,500	1,500	1,500	-	0.00%
TOTAL REVENUES	122,384	120,300	121,115	122,850	2,550	2.12%
EXPENSES						
Administration	8,059	5,000	5,000	-	(5,000)	-100.00%
Insurance Premiums	113,915	110,829	111,113	120,000	9,171	8.27%
Equipment & Supplies	199	700	1,783	4,700	4,000	571.43%
Contingency	-	6,771	-	3,150	(3,621)	-53.48%
TOTAL EXPENSES	122,173	123,300	117,896	127,850	9,550	7.75%
Net Change in Fund Balance	211	(3,000)	3,219	(5,000)		
Fund Balance, Beginning	4,043	4,254	4,254	7,473		
Fund Balance, Ending	4,254	1,254	7,473	2,473		

AUDIT FUND SUMMARY - FUND 04

The Audit Fund, a special revenue fund, was established under 50 ILCS 3201/9-0 to provide an auditing tax not exceeding 0.005% of all taxable property in the District. For the 2026 Budget, the District is levying an auditing tax at a rate of $0.00145 to pay for expenses related to the 2025 Financial Audit and actuarial reporting requirements.

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Property Taxes	25,000	24,000	25,000	25,000	1,000	4.17%
Interest Income	220	150	180	125	(25)	-16.67%
TOTAL REVENUES	25,220	24,150	25,180	25,125	975	4.04%
EXPENSES						
Audit Fee	21,985	22,650	22,650	25,280	2,630	11.61%
Actuarial Services	950	2,410	2,410	2,600	190	7.88%
Contingency Contractual	-	2,090	150	330	(1,760)	-84.21%
TOTAL EXPENSES	22,935	27,150	25,210	28,210	1,060	3.90%
Net Change in Fund Balance	2,285	(3,000)	(30)	(3,085)		
Fund Balance, Beginning	830	3,115	3,115	3,085		
Fund Balance, Ending	3,115	115	3,085	-		

IMRF/FICA FUND SUMMARY - FUND 05

The IMRF/FICA Fund, a special revenue fund and non-tax-capped fund, was established to levy taxes to pay for the costs associated with the Illinois Municipal Retirement Fund (IMRF) and to cover the costs of participating in the Social Security program. The IMRF funding changes annually based on the required employer contribution, which for 2026 will be 9.02%, up from 6.96% in 2025.

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Property Taxes	324,337	355,931	359,857	405,000	49,069	13.79%
Interest Income	1,226	750	750	700	(50)	-6.67%
TOTAL REVENUES	325,563	356,681	360,607	405,700	49,019	13.74%
EXPENSES						
IMRF	164,798	162,015	157,374	220,821	58,806	36.30%
FICA	172,959	193,535	191,418	199,440	5,905	3.05%
Contingency	-	21,131	-	20,439	(692)	-3.27%
TOTAL EXPENSES	337,757	376,681	348,792	440,700	64,019	17.00%
Net Change in Fund Balance	(12,194)	(20,000)	11,815	(35,000)		
Fund Balance, Beginning	40,629	28,435	28,435	40,250		
Fund Balance, Ending	28,435	8,435	40,250	5,250		





AQUATICS FUND SUMMARY - FUND 06 & FUND 07 COMBINED

The Aquatics Fund tracks revenues and expenses for Cypress Cove Aquatic Park. Cypress Cove presents an annual year-in-review, including adopted changes for the following season. For details, click here (can you put a link to Amanda's aquatic report if we put on website?)

The Aquatics Capital Expenditure Fund tracks capital replacement and development outlay at Cypress Cove Aquatic Park. In recent years, an aggressive approach has been taken to ensure the facility remains up to date. For 2026, $96,900 in budgeted expenses is adopted, as the facility continues to age, leading to increased capital costs. Funding for the expenses will be provided through a transfer from the Aquatics Fund.

BELOW ARE THE ADOPTED AQUATICS CAPITAL REPLACEMENT FUND EXPENSES FOR 2026:
- Bullfrog Bayou – Pump House Heater ($30,000)
- Bolted Body Slide Safety Pads ($8,500)
- Lazy River Controller ($11,000)
- Miscellaneous Items ($47,400)

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Administration	1,531	1,000	4,175	852	(148)	-14.80%
Admissions	700,484	764,026	730,078	759,906	(4,120)	-0.54%
Season Pass Sales	451,065	542,822	456,243	523,092	(19,730)	-3.63%
Facility Revenue	97,365	102,000	103,082	102,000	-	0.00%
Concessions	160,606	161,150	170,369	165,707	4,557	2.83%
Programs	126,037	134,700	132,444	136,867	2,167	1.61%
TOTAL REVENUES	1,537,088	1,705,698	1,596,391	1,688,424	(17,274)	-1.01%
EXPENSES						
Administration	30	1,000	28	1,000	-	0.00%
Pool - Cypress	1,522,484	1,345,274	1,368,034	1,385,277	40,003	2.97%
Concessions	104,501	105,167	114,289	112,128	6,961	6.62%
Programs	64,581	72,626	61,188	71,243	(1,383)	-1.90%
Capital Outlay	24,385	411,801	397,136	97,900	(313,901)	-76.23%
TOTAL EXPENSES	1,715,981	1,935,868	1,940,675	1,667,548	45,581	2.35%
Excess (Deficiency) of Revenues over Expenditures	(178,893)	(230,170)	(344,284)	20,876		
Other Financing Sources (Uses)						
Transfers In	194,000	230,170	230,170	-		
Transfers Out	-	-	-	-		
Fund Balance Reserve	-	-	-	20,876		
TOTAL OTHER FINANCING SOURCES (USES)	194,000	230,170	230,170	20,876		
Net Change in Fund Balance	15,107	-	(114,114)	41,752		
Fund Balance, Beginning	(25,853)	(10,746)	(10,746)	(124,860)		
Fund Balance, Ending	(10,746)	(10,746)	(124,860)	(124,860)		

WORKING CASH FUND SUMMARY - FUND 08

The Working Cash Fund is a special revenue fund established originally via the property tax levy. It is set up as a type of "rainy day" fund. The money can be used only as a temporary loan to the District and must be reimbursed upon collection of other taxes.

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Interest Income	5,854	2,500	4,982	4,000	1,500	60.00%
TOTAL REVENUES	5,854	2,500	4,982	4,000	1,500	60.00%
EXPENSES						
General Expenses	-	121,468	-	127,950	6,482	5.34%
TOTAL EXPENSES	-	121,468	-	127,950	6,482	5.34%
Net Change in Fund Balance	5,854	(118,968)	4,982	(123,950)		
Fund Balance, Beginning	113,114	118,968	118,968	123,950		
Fund Balance, Ending	118,968	-	123,950	-		

SEASPAR FUND SUMMARY - FUND 19

ILCS 1205/5-8 to collect a tax not exceeding 0.04% of the value of all taxable property in the District. The tax proceeds help fund programming for patrons with special needs through SEASPAR.

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Property Taxes	275,277	287,710	287,710	320,868	33,158	11.52%
Interest Income	4,902	4,500	3,100	4,500	-	0.00%
TOTAL REVENUES	280,179	292,210	290,810	325,368	33,158	11.35%
EXPENSES						
Capital Outlay	17,617	205,500	79,700	144,500	(61,000)	-29.68%
Inclusion Services	29,082	35,000	16,108	35,000	-	0.00%
Tax Distribution	243,118	252,710	253,710	285,868	33,158	13.12%
TOTAL EXPENSES	289,817	493,210	349,518	465,368	(27,842)	-5.65%
Net Change in Fund Balance	(9,638)	(201,000)	(58,708)	(140,000)		
Fund Balance, Beginning	211,569	201,931	201,931	143,223		
Fund Balance, Ending	201,931	931	143,223	3,223		

RESTRICTED PARK CONTRIBUTIONS FUND SUMMARY - FUND 21

The Restricted Contributions Fund, a special revenue fund, records developer contributions that must be used for recreational development.

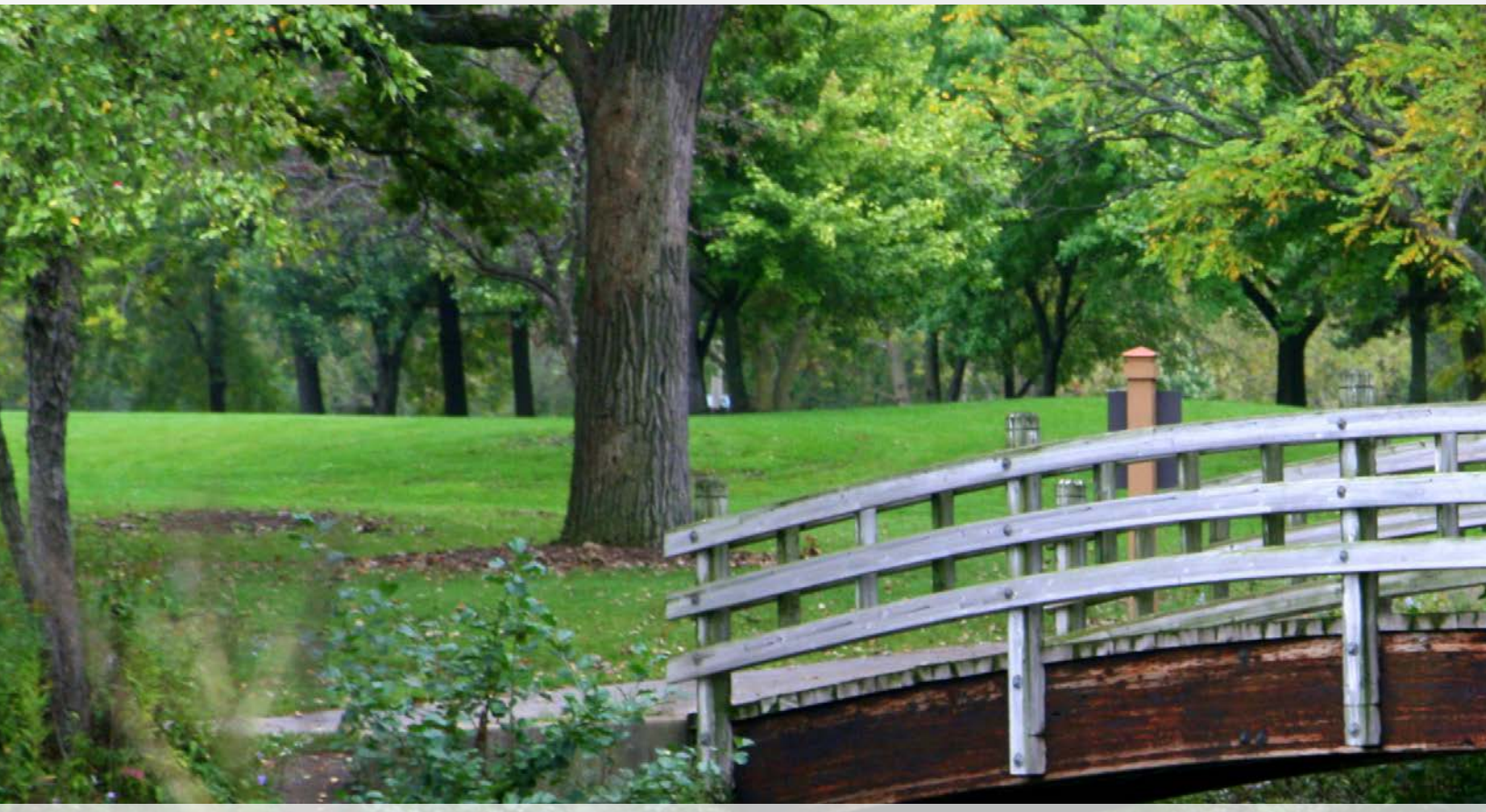
	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Donations	16,058	10,000	92,922	15,000	5,000	50.00%
Interest Income	5,122	4,000	4,300	4,000	-	0.00%
Other Revenue	-	-	-	-	-	-
TOTAL REVENUES	21,180	14,000	97,222	19,000	5,000	35.71%
EXPENSES						
General Expenses	-	-	-	-	-	-
Capital Outlay	-	6,000	-	108,000	102,000	1700.00%
TOTAL EXPENSES	-	6,000	-	108,000	102,000	1700.00%
Excess (Deficiency) of Revenues over Expenditures	21,180	8,000	97,222	(89,000)		
Other Financing Sources (Uses)						
Transfers In	-	-	-			
Transfers Out	(300,000)	(100,000)	(100,000)	-		
Fund Balance Reserve	-	-	-	-		
TOTAL OTHER FINANCING SOURCES (USES)	(300,000)	(100,000)	(100,000)	-		
Net Change in Fund Balance	(278,820)	(92,000)	(2,778)	(89,000)		
Fund Balance, Beginning	370,993	92,173	92,173	89,395		
Fund Balance, Ending	92,173	173	89,395	395		



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. The 2026 event will mark the 41st Jubilee celebration.

	AUDITED 12/31/2024 ACTUALS	12/31/2025 BUDGET	12/31/2025 ESTIMATED ACTUALS	12/31/2026 ADOPTED BUDGET	CHANGE FROM 12/31/2025 BUDGET	% CHANGE FROM 12/31/2025 BUDGET
REVENUES						
Jubilee Sponsorships	2,350	3,000	11,500	8,000	5,000	166.67%
Food Booth Registrations	6,075	5,500	5,645	5,700	200	3.64%
Carnival Income	83,392	82,000	90,549	86,000	4,000	4.88%
Alcoholic Beverages	61,803	58,500	62,797	62,000	3,500	5.98%
Non-Alcoholic Beverages	4,525	3,500	3,674	3,625	125	3.57%
Beer/Donut Dash Registrations	5,260	5,000	-	-	(5,000)	-100.00%
Beer/Donut Dash Sponsorships	250	500	-	-	(500)	-100.00%
Jubilee Ale Trail	-	-	10,675	12,000	12,000	-
Fishing Derby	330	300	265	300	-	0.00%
Other Revenue	3,957	35,255	18,676	22,600	(12,655)	(31,331)
Interest Income	20	5	50	50	45	900.00%
TOTAL REVENUES	167,962	193,560	203,831	200,275	6,715	3.47%
EXPENSES						
Employee Compensation	10,833	12,295	12,195	12,775	480	3.90%
Printing/Advertising/Postage	4,545	7,900	5,350	5,000	(2,900)	-36.71%
Contractual Services	8,865	9,000	9,419	11,000	2,000	22.22%
Utilities - Electric	9,265	9,600	10,530	11,000	1,400	14.58%
Supplies	2,433	6,050	9,370	6,300	250	4.13%
Entertainment Contract	25,497	35,000	35,377	35,000	-	0.00%
Carnival	55,658	54,940	61,414	59,700	4,760	8.66%
Tents	6,153	9,500	7,831	8,500	(1,000)	-10.53%
Alcoholic Beverage Purchases	14,248	13,648	14,144	14,000	352	2.58%
Fireworks	8,000	15,000	16,000	8,000	(7,000)	-46.67%
Sales Tax	4,635	3,100	4,977	5,000	1,900	61.29%
Beer/Donut Dash Expenses	5,345	4,500	-	-	(4,500)	-100.00%
Jubilee Ale Trail Expenses	-	-	8,074	8,500	8,500	-
Other Expenses	12,485	13,027	13,994	15,500	2,473	18.98%
TOTAL EXPENSES	167,962	193,560	208,675	200,275	6,715	3.47%
Net Change in Fund Balance	-	-	(4,844)	-		
Fund Balance, Beginning	4,844	4,844	4,844	-		
Fund Balance, Ending	4,844	4,844	-	-		



WOODRIDGE PARK DISTRICT
LEADERSHIP TEAM



JENNY KNITTER
Executive Director

DON RITTER
Superintendent of Park Facilities and Planning

CHRIS WEBBER
Deputy Director/ Superintendent of Recreation

MEGAN ROMANO
Superintendent of Marketing and Communications



WOODRIDGE PARK DISTRICT
BOARD OF COMMISSIONERS



BILL COHEN

BRIAN COLEMAN

JACK MAHONEY

SAM VENOUZIOU

KEN PERRY

Woodridge
PARK DISTRICT

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