

COUNTY CLERK'S STAMP

ORDINANCE NO. 25-2

ORDINANCE PROVIDING FOR BUDGET AND
APPROPRIATIONS OF THE WOODRIDGE PARK
DISTRICT, WILL AND DUPAGE COUNTIES,
ILLINOIS, FOR THE FISCAL YEAR BEGINNING
JANUARY 1, 2025, AND ENDING
DECEMBER 31, 2025

Send to:
Woodridge Park District
2600 Center Drive
Woodridge, IL 60517

ORDINANCE NO. 25-2

**ORDINANCE PROVIDING FOR BUDGET AND
APPROPRIATIONS OF THE WOODRIDGE PARK DISTRICT,
WILL AND DUPAGE COUNTIES, ILLINOIS, FOR THE FISCAL
YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025**

WHEREAS, the Board of Park Commissioners of the Woodridge Park District, Will and DuPage Counties, Illinois, caused to be prepared in tentative form a Budget and the Secretary of this Board has made the same conveniently available to public inspection for at least thirty (30) days prior to final action thereon; and

WHEREAS, a public hearing was held as to such Budget on the 25th day of February 2025, and Notice of said hearing was given at least one (1) week prior thereto as required by law, and all other legal requirements have been complied with.

NOW, THEREFORE, Be It Ordained by the Board of Park Commissioners of the Woodridge Park District, Will and DuPage Counties, Illinois, as follows:

Section 1: That the fiscal year of this Park District is hereby fixed to begin on January 1, 2025, and end on December 31, 2025.

Section 2: That the following Budget containing an estimate of the amount available and expenditures and the appropriations contained therein be and the same is hereby adopted as the Budget and Appropriations for this Park District for said fiscal year; and the following sums of money:

General Fund:	<u>Appropriations</u>
Corporate Fund (Sub fund of General Fund)	\$ 4,409,647
Capital Replacement Fund (Sub fund of General Fund)	3,875,857
Capital Development Fund (Sub fund of General Fund)	<u>7,496,686</u>
Total General Fund	\$ 15,782,190
Recreation Fund	5,246,652
Debt Service Fund	3,226,700
Public Liability Insurance Fund	146,746
Audit Fund	31,224
Social Security and Illinois Municipal Retirement Fund	430,013
Special Recreation Fund	541,921
Restricted Fund	6,000
Jubilee Fund	241,720
Aquatics Fund	1,909,577
Golf Course Fund	2,552,150

or as much thereof as may be authorized by law, are hereby appropriated for the purpose of the Woodridge Park District, as hereinafter specified for said fiscal year.

Part I
Estimated Revenue Available

Item 1: Balance on hand January 1, 2025	\$ 5,464,358
Item 2: Taxation-taxes to be received in the 2025 fiscal year from the levy of 2024 and prior years	\$ 8,693,707
Item 3: Receipts from Park operations, bond proceeds, gifts, grants, program fees, donations, interest, fines, etc.	<u>\$ 9,873,584</u>
TOTAL ESTIMATED AMOUNT AVAILABLE	<u>\$24,031,649</u>

Section 3: That all unexpended balances of any item or items of any general appropriation in this Ordinance be expended in making up any insufficiency in any other item or items in the same general appropriation made by this Ordinance.

Section 4: The receipts and revenues of the Woodridge Park District derived from sources other than taxation and not specifically appropriated, and all unexpended balances from the preceding fiscal year not required for the purposes for which they were appropriated and levied, shall constitute the General Fund and shall first be placed to the credit of such fund.

Section 5: That the invalidity of any item or Section of this Ordinance shall not affect the validity of the whole or any part thereof.

Section 6: That all ordinances or parts of ordinances conflicting with any provision of this Ordinance be and the same are hereby repealed.

Section 7: That the Secretary is hereby directed to file a certified copy of this Ordinance with the County Clerks of DuPage and Will Counties within the time specified by law.

Section 8: That this Ordinance shall be in full force and effect from and after passage, approval and publication as provided by law.

ADOPTED this 25th February, 2025, pursuant to a roll call vote as follows:

AYES: _____

NAYS: _____

ABSENT: _____

APPROVED by the President and Board of Park Commissioners this 25th of February, 2025.

President

ATTEST:

Secretary

STATE OF ILLINOIS)
COUNTY OF WILL) SS.
COUNTY OF DU PAGE)

SECRETARY'S CERTIFICATE

I, **JACK MAHONEY**, the duly qualified and acting Secretary of the Board of Park Commissioners of the Woodridge Park District, Will and DuPage Counties, Illinois, and the keeper of the records thereof, do hereby certify that attached hereto is a true and correct copy of an Ordinance entitled:

ORDINANCE NO. 25-2

**ORDINANCE PROVIDING FOR BUDGET AND
APPROPRIATIONS OF THE WOODRIDGE PARK DISTRICT,
WILL AND DUPAGE COUNTIES, ILLINOIS, FOR THE FISCAL
YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025**

adopted at a regular meeting of the said Board of Park Commissioners at which a quorum was present held pursuant to the Illinois Open Meetings Act on the 25th day of February 2025.

IN WITNESS WHEREOF, I have hereunto set my hand this 25th day of February, 2025.

Secretary

[SEAL]

STATE OF ILLINOIS)
COUNTY OF WILL) SS.
COUNTY OF DU PAGE)

**WOODRIDGE PARK DISTRICT, DUPAGE AND WILL
COUNTIES, ILLINOIS CHIEF FISCAL OFFICER'S
CERTIFICATE OF ESTIMATED REVENUES FOR THE FISCAL
YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025**

I, Sam Venouziou, do hereby certify that I am the regularly appointed, qualified and Treasurer of the Woodridge Park District, DuPage and Will Counties, Illinois, and as such I am the chief fiscal officer of said Park District.

I do further certify that the following is an estimate of revenues, by source, anticipated to be received by the Woodridge Park District in the following fiscal year, being the fiscal year January 1, 2025 to December 31, 2025:

ESTIMATED REVENUE	SOURCE
1. \$ 5,464,358	Balance on hand January 1, 2025
2. \$ 8,693,707	Taxes to be received in 2025 fiscal year from levy of 2024 and prior years
3. <u>\$ 9,873,584</u>	Other receipts (interest, bond proceeds, fines, gifts, grants, etc.)
<u>\$24,031,649</u>	Total estimated revenues anticipated to be received in the following fiscal year

I do further certify that the above estimate of revenues anticipated to be received in the following fiscal year was made in full compliance with the provisions of Section 18-50 of Act 200 of Chapter 35 of Illinois Compiled Statutes (2010).

Treasurer,
WOODRIDGE PARK DISTRICT

12/31/2025

12/31/2025

Budget

Appropriation

**Part II
General Fund**

Estimated Expenditures Corporate Fund (Subfund of the General Fund)

	\$ 1,777,519.00	\$ 2,044,147.00
Salaries & Wages		
Total Salaries & Wages	1,777,519.00	2,044,147.00
General Expenses		
Employee Benefits	4,700.00	5,405.00
Background Checks / Physicals	3,325.00	3,824.00
Insurance - Hospital & Life	364,000.00	418,600.00
Unemployment Compensation	-	10,000.00
Dues and Subscriptions	15,114.00	17,381.00
Committee and Boards	1,500.00	1,725.00
Education and Training - Staff	33,320.00	38,318.00
Education and Training - Board	9,130.00	10,500.00
Publication - Legal	1,500.00	1,725.00
Printing	500.00	1,000.00
Postage	2,400.00	2,760.00
Transportation	980.00	1,127.00
Contractual Services	31,128.00	35,797.00
Corporate Fund Utilities	108,782.00	125,099.00
Internet Expense	21,924.00	25,213.00
Uniforms/Apparel	2,119.00	2,437.00
Legal	30,000.00	75,000.00
Professional Services - Planning	10,000.00	11,500.00
Maintenance Contracts/Permit Fees	84,067.00	96,677.00
Software Maintenance	44,068.00	50,678.00
Computer Services	13,205.00	15,186.00
Alarm Services/Testing	4,151.00	4,774.00
Active Fees	800.00	920.00
Uniforms	10,685.00	12,288.00
Environmental Management	136,850.00	157,378.00
Banking Fees	3,900.00	13,500.00
Professional / Community Relations	400.00	460.00
Staff Development	15,000.00	17,250.00
Employee Engagement Committee (EEC)	8,000.00	9,200.00
Department/Mentor Meeting Expenses	500.00	575.00
Other Expenses	100.00	15,000.00
Total General Expenses	962,148.00	1,181,297.00
Commodities and Supplies		
Office Supplies	8,000.00	9,200.00
Equipment and Supplies	3,200.00	3,680.00
Sustenance Supplies	3,000.00	3,450.00
Janitorial Supplies	1,000.00	1,150.00
Gasoline and Oil	56,235.00	70,294.00
Total Commodities & Supplies	71,435.00	87,774.00
Debt Service		
Village of Woodridge Town Centre Debt Service	668,825.00	668,825.00
Total Debt Service	668,825.00	668,825.00

	12/31/2025 Budget	12/31/2025 Appropriation
Capital Outlay		
New Equipment	24,175.00	10,000.00
Technology	-	15,000.00
Unplanned Crisis	-	75,000.00
Total Capital Outlay	24,175.00	100,000.00
Repairs & Maintenance		
Buildings	9,610.00	11,052.00
Parks	18,175.00	20,901.00
Fields	31,935.00	36,725.00
Maintenance Vehicle Service	12,450.00	14,318.00
Passenger Vehicle Service	8,000.00	9,200.00
Tractor & Mower Service	22,230.00	25,565.00
Mowing Accessories	6,915.00	7,952.00
Tractor Accessories	1,850.00	2,128.00
Vehicle Accessories	3,900.00	4,485.00
Maintenance Equipment	6,000.00	6,900.00
Park Fixtures	12,400.00	14,260.00
Hobson Splash Pad	11,985.00	13,783.00
Contingency	-	1,500.00
Total Repairs & Maintenance	145,450.00	168,769.00
Equipment & Supplies		
Park Cleanup	4,100.00	4,715.00
Fertilizer	2,820.00	3,243.00
Holiday Lights	12,000.00	13,800.00
Infield Mix	1,820.00	2,093.00
Trees and Shrubs	32,000.00	36,800.00
Black Dirt	2,500.00	2,875.00
Grass Seed	2,880.00	3,312.00
Turf	2,150.00	2,473.00
Paver Repair	1,500.00	1,725.00
Straw	300.00	345.00
Gravel	500.00	575.00
Park Furnishings	3,950.00	4,543.00
Light Repairs	5,700.00	6,555.00
Barrel Grinding	6,000.00	6,900.00
Tree Removal	30,000.00	39,000.00
Playground Parts	6,000.00	7,800.00
Sweeping	4,650.00	5,348.00
Wood Safety Surface	8,900.00	10,235.00
Salt	5,650.00	6,498.00
Contracts	-	-
Total Equipment & Supplies	133,420.00	158,835.00
TOTAL CORPORATE FUND EXPENDITURES	\$ 3,782,972.00	\$ 4,409,647.00

The foregoing appropriations are appropriated from the General property tax for corporate purposes and estimated receipts from miscellaneous sources.

Estimated Expenditures - Capital Replacement Fund (Subfund of the General Fund)

	12/31/2025 Budget	12/31/2025 Appropriation
Buildings, Sites and Equipment		
Administration/Community Center Building	\$ 112,132.00	\$ 168,198.00
Maintenance Building	5,940.00	8,910.00
Equipment	188,107.00	282,161.00
Vehicles	353,729.00	530,594.00
Park Sites	1,172,252.00	1,758,378.00
School Sites	276,399.00	414,599.00
Total Buildings, Sites & Equipment	2,108,559.00	3,162,840.00
Miscellaneous		
Asphalt Resealing/Resurfacing/Patching	\$ 12,315.00	18,473.00
Concrete Repairs	10,000.00	15,000.00
Bleacher Replacement	2,278.00	3,417.00
Janeswood Small Bridge Replacement	45,000.00	67,500.00
Janeswood/Meadowview Path Resurface/Resealing	19,100.00	28,650.00
Future Scheduled Capital Projects	386,651.00	579,977.00
Total Miscellaneous	475,344.00	713,017.00
TOTAL CAPITAL REPLACEMENT FUND EXPENDITURES	\$ 2,583,903.00	\$ 3,875,857.00

The foregoing appropriations are appropriated from the General property tax for corporate purposes and estimated receipts from miscellaneous sources.

Estimated Expenditures - Capital Development Fund (Subfund of the General Fund)

Existing Parks & Facilities

Hawthorne Hill Multi-use Trail System	280,509.00	420,764.00
FHCC Space Reutilization Project (Upper Level)	68,000.00	102,000.00
Maintenance Building Space Reutilization Project	60,000.00	90,000.00
Facility Safety Improvements (AIS)	15,350.00	23,025.00
Weed Steam Equipment	38,300.00	57,450.00
Pick-up Truck (new)	40,000.00	60,000.00
Lake Harriet Landscape Improvements (Boulder Wall)	36,540.00	54,810.00
Town Centre Phase 2 Development	4,373,286.00	6,559,929.00
Total	4,911,985.00	7,367,978.00

Miscellaneous Development

Miscellaneous Projects	85,805.00	128,708.00
Total	85,805.00	128,708.00

TOTAL CAPITAL DEVELOPMENT FUND EXPENDITURES **\$ 4,997,790.00** **\$ 7,496,686.00**

The foregoing appropriations are appropriated from the General property tax for corporate purposes, Recreation Fund tax, Restricted Contributions Fund and estimated receipts from miscellaneous sources.

TOTAL GENERAL FUND EXPENDITURES **\$ 11,364,665.00** **\$ 15,782,190.00**

The foregoing appropriations are appropriated from the General property tax for corporate purposes, Recreation fund, Restricted Contributions fund and estimated receipts from miscellaneous sources.

**PART III
Estimated Expenditures - Recreation Fund**

	12/31/2025 Budget	12/31/2025 Appropriation
Salaries & Wages	\$ 2,119,386.00	\$ 2,437,294.00
Total Salaries & Wages	2,119,386.00	2,437,294.00
General Expenses		
Illinois Municipal Retirement Fund	2,262.00	2,601.00
Social Security Payments	10,180.00	11,707.00
Employee Benefits	3,000.00	3,450.00
Background Checks/Physicals	1,490.00	1,714.00
Insurance - Hospital & Life	110,635.00	127,230.00
Unemployment Compensation	-	10,000.00
FCF Operations	15,575.00	17,911.00
Dues and Subscriptions	2,460.00	2,829.00
Education and Training - Staff	13,358.00	15,362.00
Education and Training - Board	9,130.00	10,000.00
Postage	100.00	115.00
Transportation	400.00	460.00
Contractual Services	26,859.00	30,888.00
Recreation Utilities	45,844.00	52,721.00
Internet Expense	11,364.00	13,069.00
Uniforms/Apparel	450.00	518.00
Volunteer Reception	4,500.00	5,175.00
Maintenance Contracts/Permit Fees	7,312.00	8,409.00
Software Maintenance	12,393.00	14,252.00
Computer Services	8,340.00	9,591.00
Alarm Services/Testing	4,189.00	4,817.00
Active Fees	38,000.00	43,700.00
Jubilee Underwriting	17,268.00	20,000.00
Professional / Community Relations	-	-
Contingency	-	10,000.00
Total General Expenses	345,109.00	416,519.00
Commodities and Supplies - Community Center		
Office Supplies	3,642.00	4,188.00
Equipment and Supplies - Recreation	16,000.00	18,400.00
Equipment and Supplies - Community Center	6,753.00	7,766.00
Janitorial Supplies	5,000.00	5,750.00
Sustenance Supplies	2,000.00	2,300.00
Total Commodities & Supplies - Community Center	33,395.00	38,404.00
Repairs & Maintenance - Community Center	15,500.00	23,250.00
Total Repairs & Maintenance - Community Center	15,500.00	23,250.00
Capital Outlay - Community Center		
Technology	2,000.00	3,000.00
Total Capital Outlay - Community Center	2,000.00	3,000.00
General Expenses - Marketing		
Employee Benefits	5,850.00	6,728.00
Insurance - Hospital & Life	26,211.00	30,143.00
Dues and Subscriptions	11,210.00	12,892.00
Education and Training	6,195.00	7,124.00
Printing - Other	26,350.00	30,303.00
Transportation	-	50.00

	12/31/2025 Budget	12/31/2025 Appropriation
Contractual Services	-	10,000.00
Uniforms/Apparel	1,515.00	1,742.00
Consulting	6,208.00	7,139.00
Distribution/Postage Other	22,250.00	25,588.00
Misc./Special Projects	25,620.00	29,463.00
Contingency	-	2,500.00
Total General Expenses - Marketing	131,409.00	163,672.00
Commodities - Marketing		
Office Supplies	2,540.00	2,921.00
Sustenance Supplies	1,000.00	1,150.00
Computer Equipment/Supplies	1,380.00	1,587.00
Total Commodities - Marketing	4,920.00	5,658.00
Program Expenses - Community Center		
Program Services	292,119.00	335,937.00
Referees and Umpires	31,703.00	36,458.00
Equipment and Supplies	15,000.00	17,250.00
Uniforms	26,317.00	30,265.00
Awards and Trophies	7,881.00	9,063.00
Special Events	2,000.00	2,300.00
Total Program Expenses - Community Center	375,020.00	431,273.00
Special Events		
Haunted Forest Walk	19,150.00	22,023.00
Autumn Opener	11,000.00	12,650.00
Motion Explosion	3,000.00	3,450.00
Concerts/Movies in the Park	9,000.00	10,350.00
Oktoberfest	58,153.00	66,876.00
Cabin Fever	4,900.00	5,635.00
Easter Event	1,500.00	1,725.00
Christmas Event	10,000.00	11,500.00
Total Special Events	116,703.00	134,209.00
General Expenses - Athletic Recreation Center		
Illinois Municipal Retirement Fund	42,153.00	48,476.00
Social Security Payments	92,840.00	106,766.00
Employee Benefits	3,900.00	4,485.00
Background Checks/Physicals	3,171.00	3,647.00
Insurance - Hospital & Life	91,726.00	105,485.00
Unemployment Compensation	-	10,000.00
P&C Insurance	43,316.00	49,813.00
Dues and Subscriptions	1,149.00	1,321.00
Education and Training - Staff	7,940.00	9,131.00
Advertising	800.00	920.00
Postage	600.00	690.00
Transportation	40.00	46.00
Contractual Services	53,124.00	61,093.00
Recreation Utilities	138,205.00	158,936.00
Cable TV	9,000.00	10,350.00
Internet Expense	29,640.00	34,086.00
Uniforms/Apparel	2,250.00	2,588.00
Maintenance Contracts/Permit Fees	38,325.00	44,074.00

	12/31/2025 Budget	12/31/2025 Appropriation
Software Maintenance	26,165.00	30,090.00
Computer Services	12,800.00	14,720.00
Active Fees	92,060.00	105,869.00
Licensing and Fees	9,283.00	10,675.00
Contingency	-	500.00
Total General Expenses - Athletic Recreation Center	698,487.00	813,761.00
Commodities and Supplies - Athletic Recreation Center		
Concessions Supply	700.00	805.00
First Aid	300.00	345.00
Office Supplies	3,000.00	3,450.00
Merchandise and Supplies	5,250.00	6,038.00
Janitorial Supplies	9,000.00	10,350.00
Total Commodities and Supplies - Athletic Recreation Center	18,250.00	20,988.00
Repairs & Maintenance - Athletic Recreation Center		
Total Repairs & Maintenance - Athletic Recreation Center	51,350.00	102,700.00
Capital Outlay - Athletic Recreation Center		
New Equipment	27,000.00	54,000.00
Technology	2,000.00	3,000.00
Total Capital Outlay - Athletic Recreation Center	29,000.00	57,000.00
Program Expenses - Athletic Recreation Center		
Program Services	207,528.00	238,657.00
Independent Contractors - Referees & Umpires	44,190.00	50,819.00
Equipment & Supplies	67,327.00	77,426.00
Program Uniforms	32,038.00	36,844.00
Awards & Trophies	12,502.00	14,377.00
Tournaments	-	1,000.00
Promotions	2,500.00	2,875.00
Total Program Expenses - Athletic Recreation Center	366,085.00	421,998.00
ARC Capital Fund Replacement		
Building and Equipment	136,097.00	176,926.00
Total ARC Capital Fund Replacement	136,097.00	176,926.00
TOTAL ATHLETIC RECREATION CENTER CAPITAL REPLACEMENT		
FUND EXPENDITURES	\$ 136,097.00	\$ 176,926.00
TOTAL RECREATION FUND EXPENDITURES	\$ 4,442,711.00	\$ 5,246,652.00

The foregoing appropriations are hereby appropriated from the proceeds of a Recreation Fund tax and estimated receipts from donations and miscellaneous sources.

**PART IV
Estimated Expenditures - Debt Service Fund**

General Expenses		
Bond Issuance Costs	\$ 16,500.00	\$ 18,980.00
Contingency	70,590.00	81,179.00
Total General Expenses	87,090.00	100,159.00

Debt Service - Principal & Interest

	12/31/2025 Budget	12/31/2025 Appropriation
2014 ARC Debt Certificates	627,000.00	627,000.00
2015C Debt Certificates	400,400.00	400,400.00
2020 Refunding Debt Certificates	378,033.00	378,033.00
2021 Refunding Debt Certificates	150,623.00	150,623.00
2024 GO Ltd Tax Bonds	1,570,485.00	1,570,485.00
Total Debt Service - Principal & Interest	3,126,541.00	3,126,541.00
TOTAL DEBT SERVICE FUND EXPENDITURES	\$ 3,213,631.00	\$ 3,226,700.00

The foregoing appropriations are appropriated from the General property tax for corporate purposes and estimated receipts from miscellaneous sources.

**Part V
Estimated Expenditures - Public Liability Insurance**

Contractual Services

Salaries - Risk Management Personnel	5,000.00	6,000.00
Insurance Premiums	110,829.00	132,995.00
Contingency	6,771.00	6,771.00
Total Contractual Services	122,600.00	145,766.00

Safety Committee Expenses

Training Materials	100.00	115.00
Equipment	500.00	750.00
Safety Seminars	100.00	115.00
Total Safety Committee Expenses	700.00	980.00

TOTAL LIABILITY INSURANCE FUND EXPENDITURES	\$ 123,300.00	\$ 146,746.00
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The foregoing appropriation is hereby appropriated from the proceeds of a special tax for public Liability Insurance purposes and estimated receipts from miscellaneous sources.

**Part VI
Estimated Expenditures - Audit Fund**

Audit Fee	\$ 22,650.00	\$ 26,048.00
Actuarial Services	2,410.00	2,772.00
Contingency Contractual	2,090.00	2,404.00
Total Audit Fund Expenses	27,150.00	31,224.00

TOTAL AUDIT FUND EXPENDITURES	\$ 27,150.00	\$ 31,224.00
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The foregoing appropriation is hereby appropriated from the proceeds of a special tax for Audit expense purposes and estimated receipts from miscellaneous sources.

**Part VII
Estimated Expenditures - Illinois Municipal Retirement Fund and Social Security**

Personnel Services

Illinois Municipal Retirement Fund	\$ 162,015.00	\$ 186,317.00
Social Security Payments	193,535.00	222,565.00
IMRF Contribution - Additional	-	-
Total Personnel Services	355,550.00	408,882.00

General Expenses

Contingency-IMRF	-	-
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	12/31/2025 Budget	12/31/2025 Appropriation
Contingency-FICA	21,131.00	21,131.00
Total General Expenses	21,131.00	21,131.00

TOTAL IMRF AND SOCIAL SECURITY FUND EXPENDITURES	\$ 376,681.00	\$ 430,013.00
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The foregoing appropriation is hereby appropriated from the proceeds of a special tax for Illinois Municipal Retirement Fund and Social Security payment purposes and estimated receipts from miscellaneous sources.

**Part VIII
Estimated Expenditures - Special Recreation Fund**

Special Recreation Expense	\$ 252,710.00	\$ 265,346.00
ADA Development	205,500.00	236,325.00
Inclusion Services	35,000.00	40,250.00
Total	493,210.00	541,921.00

TOTAL SPECIAL RECREATION FUND EXPENDITURES	\$ 493,210.00	\$ 541,921.00
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The foregoing appropriation is hereby appropriated from the proceeds of a Special Recreation tax to pay the Park District's contribution toward joint recreational programs for the handicapped to include capital expenses and estimated receipts from

**Part IX
Estimated Expenditures - Restricted Fund**

Capital Outlay Restricted by Terms of Grants, Donations and Memorials	\$ 6,000.00	\$ 6,000.00
Total	6,000.00	6,000.00

TOTAL RESTRICTED FUND EXPENDITURES	\$ 6,000.00	\$ 6,000.00
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The foregoing appropriation is hereby appropriated from funds received from donations, grants, and memorials and/or other miscellaneous sources.

**PART X
Estimated Expenditures - Jubilee Fund**

General Expenditures

Staff Wages	\$ 12,295.00	\$ 14,139.00
FICA	7.00	8.00
Printing	4,200.00	5,250.00
Advertising	500.00	625.00
Postage	3,200.00	4,000.00
Contractual Services	9,000.00	11,250.00
Utilities	9,600.00	12,000.00
Office Supplies	50.00	63.00
Equipment and Supplies	6,000.00	7,500.00
Sales Tax	3,100.00	3,875.00
Contingency	-	1,000.00
Total	47,952.00	59,710.00

Event Expenditures

Entertainment Contract	35,000.00	43,750.00
Children's Games	8,000.00	10,000.00
Bingo License	300.00	375.00
Carnival	54,940.00	68,675.00
Tents	9,500.00	11,875.00
Fishing Derby	1,300.00	1,625.00

	12/31/2025 Budget	12/31/2025 Appropriation
Beer & Wine	13,648.00	17,060.00
Soda	720.00	900.00
Ice	1,800.00	2,250.00
Fireworks	15,000.00	18,750.00
Beer/Donut Dash	4,500.00	5,625.00
Credit Card Fees	900.00	1,125.00
Total	145,608.00	182,010.00

TOTAL JUBILEE EXPENDITURES	\$ 193,560.00	\$ 241,720.00
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The foregoing appropriation is hereby appropriated from the Recreation Fund tax and will be supplemented by the fees for services and/or other miscellaneous sources.

Part XI
Estimated Expenditures - Aquatics Fund (Special Revenue Fund)

Administration Department

Salaries & Wages	\$ 906,997.00	\$ 1,043,047.00
Total	906,997.00	1,043,047.00

Benefits & Insurance

Illinois Municipal Retirement Fund	14,811.00	17,033.00
Social Security Payments	69,385.00	79,793.00
Background Checks/Physicals	6,030.00	6,935.00
Insurance - Hospital & Life	24,722.00	28,430.00
P&C Insurance	28,933.00	33,273.00
Total	143,881.00	165,464.00

General Expenses

Dues and Subscriptions	5,540.00	6,371.00
Education and Training - Supervisor	2,500.00	2,875.00
Education and Training - Guards	5,450.00	6,268.00
Education and Training - Maintenance	4,700.00	5,405.00
Publications/Legal Notices	500.00	575.00
Printing	3,000.00	3,450.00
Advertising	4,500.00	5,175.00
Postage	150.00	173.00
Transportation	300.00	345.00
Contractual Services	7,121.00	8,189.00
Utilities	156,328.00	179,777.00
Internet	3,000.00	3,450.00
Uniforms	12,000.00	13,800.00
Sound System Services	150.00	173.00
Software Maintenance	14,529.00	16,708.00
Computer Services	4,846.00	5,573.00
Security Service	2,500.00	2,875.00
Active Fees	49,500.00	61,875.00
Uniforms/Apparel	225.00	281.00
Total	276,839.00	323,338.00

Commodities and Supplies

Concession Supplies	66,000.00	82,500.00
First Aid	1,900.00	2,185.00
Office Supplies	200.00	230.00

	12/31/2025 Budget	12/31/2025 Appropriation
Merchandise	1,000.00	1,150.00
Birthday Party Supplies	750.00	863.00
Photo ID Supplies	2,000.00	2,300.00
Equipment and Supplies	7,000.00	8,050.00
Janitorial Supplies	5,000.00	5,750.00
Chemicals	53,000.00	79,500.00
Total	136,850.00	182,528.00

Maintenance and Repair

Bath House	2,000.00	2,300.00
Pool Repairs	30,000.00	60,000.00
Equipment and Supplies	1,500.00	3,000.00
Landscape Maintenance	12,000.00	13,800.00
Grounds Maintenance	1,500.00	1,725.00
Pre-Season Maintenance	8,500.00	9,775.00
Total	55,500.00	90,600.00

Capital Outlay

New Equipment	10,000.00	25,000.00
Operational Reserve	-	-
Technology	1,000.00	1,150.00
Total	11,000.00	26,150.00

Program Expenditures

Equipment & Supplies	1,000.00	1,150.00
Special Events	2,000.00	2,300.00
Total	3,000.00	3,450.00

TOTAL ADMINISTRATION DEPARTMENT EXPENDITURES	\$ 1,534,067.00	\$ 1,834,577.00
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Aquatics Capital Fund Replacement/Development Department

Building and Equipment	346,951.00	75,000.00
Total	346,951.00	75,000.00

TOTAL AQUATIC CAPITAL REPLACEMENT FUND EXPENDITURES	\$ 346,951.00	\$ 75,000.00
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TOTAL AQUATIC FUND EXPENDITURES	\$ 1,881,018.00	\$ 1,909,577.00
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The foregoing appropriations are appropriated from the General property tax for corporate purposes, recreation fund and estimated receipts from miscellaneous sources.

PART XII

Estimated Expenditures - Golf Course Fund (Fiduciary Fund)

Administration Department

Salaries & Wages	\$ 792,371.00	\$ 911,227.00
Total	792,371.00	911,227.00

Benefits & Insurance

Illinois Municipal Retirement Fund	31,426.00	36,140.00
Social Security Payments	60,399.00	69,459.00
Employee Benefits	9,000.00	10,350.00

	12/31/2025 Budget	12/31/2025 Appropriation
Background Checks/Physicals	1,575.00	1,811.00
Insurance - Hospital & Life	51,625.00	59,369.00
Insurance - Unemployment Compensation	-	10,000.00
P&C Insurance	33,391.00	38,400.00
Total	187,416.00	225,529.00
General Expenses		
Dues and Subscriptions	1,350.00	1,553.00
Printing	600.00	690.00
Advertising	14,400.00	16,560.00
Postage	500.00	575.00
Shipping & Handling	200.00	230.00
Contractual Services	19,115.00	21,982.00
Utilities	46,000.00	52,900.00
Internet Expenses	15,525.00	17,854.00
Legal	500.00	1,000.00
Consulting Fees	29,850.00	34,328.00
Fire Service	5,000.00	5,750.00
Software Maintenance	12,784.00	14,702.00
Computer Services	4,839.00	5,565.00
Alarm Services/Testing	3,375.00	3,881.00
Janitorial Services	1,000.00	1,150.00
Equipment Maintenance Agreements	1,000.00	1,150.00
Credit Card Expenses	40,000.00	50,000.00
Uniforms	750.00	863.00
Events	9,350.00	10,753.00
Banking Fees	2,500.00	2,875.00
Contingency	-	2,000.00
Total	208,638.00	246,361.00
Commodities		
Office Supplies	2,500.00	2,875.00
Equipment and Supplies	1,220.00	1,403.00
Janitorial Supplies	5,668.00	6,518.00
Total	9,388.00	10,796.00
Maintenance and Repair		
Maintenance and Repair	20,100.00	60,300.00
Total	20,100.00	60,300.00
Handicap Services		
Handicap Services	8,500.00	9,775.00
Total	8,500.00	9,775.00
Capital Outlay		
Lease - Principal	-	-
Lease - Interest	-	-
Technology	500.00	1,250.00
Reserve	-	-
Total	500.00	1,250.00
TOTAL ADMINISTRATION DEPARTMENT EXPENDITURES	\$ 1,226,913.00	\$ 1,465,238.00

	12/31/2025 Budget	12/31/2025 Appropriation
Maintenance Department		
General Expenses		
Dues and Subscriptions	\$ 1,900.00	\$ 2,185.00
Contractual Services	5,500.00	11,000.00
Contingency	-	2,500.00
Total	7,400.00	15,685.00
Commodities and Supplies		
Office Supplies	800.00	920.00
Janitorial Supplies	-	-
Maintenance and Repair Supplies	500.00	575.00
Gasoline	25,440.00	31,800.00
Oils and Lubricants	1,200.00	1,380.00
Cleaning Solvents	-	50.00
Tools	9,000.00	10,350.00
Total	36,940.00	45,075.00
Repair and Maintenance		
Septic System	-	4,500.00
Tree Trimming	1,500.00	1,725.00
Greens/Tees Mowers - Supplies	11,000.00	12,000.00
Fairway Mowers - Supplies	17,635.00	8,000.00
Rough Mowers - Supplies	2,000.00	10,000.00
Hand Trim Mowers - Supplies	160.00	184.00
Sand Trap Equipment - Supplies	1,000.00	1,150.00
Tractor Supplies	750.00	863.00
Utility Vehicle Supplies	4,700.00	5,405.00
Sprayer - Supplies	4,000.00	4,600.00
Golf Cart Repairs	23,550.00	58,875.00
Miscellaneous Repairs	1,500.00	10,000.00
Total	67,795.00	117,302.00
Equipment and Supplies		
Sand/Gravel	6,800.00	7,820.00
Pesticide/Fungicide	66,000.00	75,900.00
Fertilizer	40,000.00	46,000.00
Topsoil	3,000.00	6,000.00
Seed/Sod	7,050.00	10,575.00
Flowers	1,000.00	1,150.00
Irrigation Supplies	8,815.00	10,137.00
Course Accessories	5,000.00	5,750.00
Trees and Shrubs	800.00	1,600.00
Equipment Rental	500.00	575.00
Total	138,965.00	165,507.00
TOTAL MAINTENANCE DEPARTMENT EXPENDITURES	\$ 251,100.00	\$ 343,569.00
Golf Shop Department		
Commodities and Supplies		
Resale - Clothing and Equipment	7,500.00	11,250.00
Resale - Golf Balls	20,000.00	30,000.00
Resale - Golf Clubs	10,000.00	15,000.00
Resale - Golf Accessories	17,500.00	26,250.00

	12/31/2025 Budget	12/31/2025 Appropriation
Total	55,000.00	82,500.00
Repair and Maintenance		
Contingency Repairs	-	2,500.00
Total	-	2,500.00
TOTAL GOLF SHOP DEPARTMENT EXPENDITURES	\$ 55,000.00	\$ 94,775.00
Food and Beverage Department		
General Expenses		
Education & Training	\$ 250.00	\$ 288.00
Licenses & Permits	1,150.00	1,323.00
Contingency	-	2,500.00
Total	1,400.00	4,111.00
Commodities and Supplies		
Equipment and Supply	5,000.00	7,500.00
Disposable Supplies	10,000.00	15,000.00
Equipment/Services/Linen Rental	3,000.00	4,500.00
Grocery Inventory	75,000.00	112,500.00
Non-alcoholic Beverage Inventory	15,000.00	22,500.00
Beer Inventory	35,000.00	52,500.00
Liquor Inventory	15,000.00	22,500.00
Total	158,000.00	237,000.00
Repair and Maintenance		
Professional Service	4,310.00	4,957.00
Contingency - Repairs	-	2,500.00
Total	4,310.00	7,457.00
TOTAL FOOD AND BEVERAGE DEPARTMENT	\$ 163,710.00	\$ 248,568.00
Golf Course Capital Replacement Department Fund		
Building & Equipment	\$ 213,000.00	\$ 300,000.00
Total	213,000.00	300,000.00
TOTAL GOLF COURSE CAPITAL REPLACEMENT DEPARTMENT	\$ 213,000.00	\$ 300,000.00
Golf Course Capital Development Department Fund		
Building & Equipment	-	100,000.00
Total	-	100,000.00
TOTAL GOLF COURSE CAPITAL DEVELOPMENT DEPARTMENT	\$ -	\$ 100,000.00
TOTAL GOLF COURSE FUND	\$ 1,909,723.00	\$ 2,552,150.00

The foregoing appropriations are appropriated from the General property tax for corporate purposes, recreation fund and estimated receipts from miscellaneous sources.

XIII. SUMMARY OF EXPENDITURES

GOVERNMENTAL FUNDS

Total Appropriation for General Fund:		
Total Appropriation for Corporate Fund (Subfund of the General Fund)	\$ 3,782,972.00	\$ 4,409,647.00

	12/31/2025 Budget	12/31/2025 Appropriation
Total Appropriation for Capital Replacement Fund (Subfund of the Genral Fund)	2,583,903.00	3,875,857.00
Total Appropriation for Capital Development Fund (Subfund of the General Fund)	4,997,790.00	7,496,686.00
Total Appropriation for General Fund	11,364,665.00	15,782,190.00
Total Appropriation for Recreation Fund	4,442,711.00	5,246,652.00
Total Appropriation for Debt Service Fund	3,213,631.00	3,226,700.00
Total Appropriation for Public Liability Insurance Fund	123,300.00	146,746.00
Total Appropriation for Audit Fund	27,150.00	31,224.00
Total Appropriation for IMRF and Social Security Fund	376,681.00	430,013.00
Total Appropriation for Special Recreation Fund	493,210.00	541,921.00
Total Appropriation for Restricted Fund	6,000.00	6,000.00
Total Appropriation for Jubilee Fund	193,560.00	241,720.00
SPECIAL REVENUE FUND		
Total Appropriation for Aquatics Fund	1,881,018.00	1,909,577.00
FIDUCIARY FUND		
Total Appropriation for Golf Course Fund	1,909,723.00	2,552,150.00
GRAND TOTAL FUNDS	\$ 24,031,649.00	\$ 30,114,893.00

**ESTIMATED BALANCE TO BE ON HAND AT END OF YEAR (ESTIMATED AMOUNT
AVAILABLE LESS GRAND TOTAL OF APPROPRIATIONS) \$0.00**