

JANUARY 1–DECEMBER 31, 2025

2025 PROPOSED BUDGET

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



Woodridge
PARK DISTRICT

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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.

To recap, the FY2024 budget was adopted based on the following budget vision: Consider a budget that continues to serve residents/patrons following the District's mission statement, core values, and resident/patron expectations per ongoing governing health & safety pandemic guidelines that minimize 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.

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 then assess those needs before making any final budgetary recommendations.

The following elements guide the development of the FY2025:

- » 2021-2025 Strategic Master Plan Goals & Objectives
- » Planned Capital Improvement Program Purchases and Projects (Asset Replacement, New Capital Projects & ADA Transition Plan Capital Investments)
- » Carry forward of Uncompleted 2024 Annual Subgoals & Budgeted Items
- » Funding of New FY2025 Annual Subgoals & Objectives to meet operational, service, and program demands
- » 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.

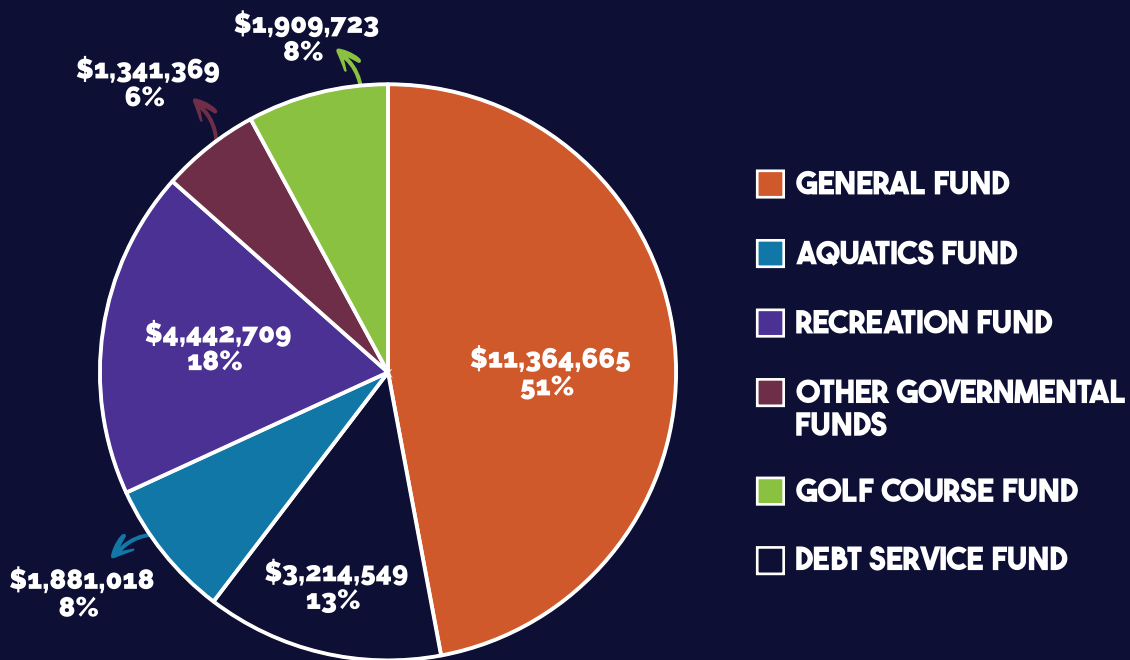
In these meetings, we came across many challenges as the District moves into 2025, which are summarized below:

- » Continued elevated inflation impacted overall operations and budget during FY2024 and FY2025.
- » Significant increases in labor, commodities, equipment, and construction costs.
- » Support is needed to better support the new Executive Director – including adding a full-time Executive Assistant and a second Deputy Director.
- » State-mandated minimum labor wage increases and wage increases based on market demand for labor (e.g., lifeguards, after-school employees, seasonal/part-time maintenance labor, etc.) continue to strain \ department budgets.
- » Long lead times on the delivery of equipment purchases strain some departments, including increased repair and maintenance costs.
- » Construction costs via bidding in some sectors have significantly increased over-estimated budgets and reduced the number of competitive bidders.
- » CPI Inflation (finished 2024 at 2.9%)
- » Determining reasonable budgetary spending appropriation levels to provide spending flexibility, taking into account unforeseen increases and volatility
- » Substantial increases in fleet asset replacement purchases
- » ARC –based on the current experience of program participation rates
- » Aquatics – Normal Operations
- » 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
- » Increases in charges to maintain a revenue balance of property taxes versus fees/charges as desired by residents as evidenced from past statistically valid community surveys.

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 comprises several different funds, each playing an important role in the successful delivery of services to our residents. See below:

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DECEMBER 31, 2025 TOTAL PROPOSED BUDGET

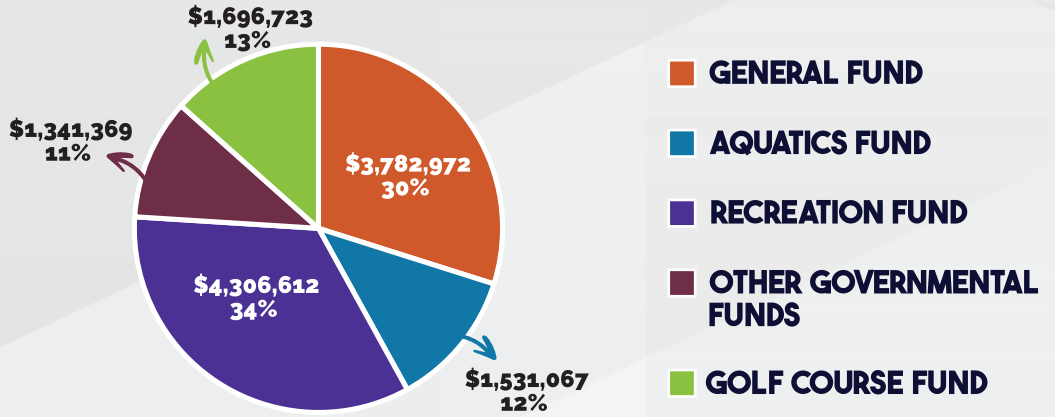


The total budget for the year ended December 31, 2025, is \$24.2 million. Of this total, governmental funds (the General Fund, Recreation Fund, Debt Service Fund, and Other Governmental Funds) account for \$20.4 million or 84% of the total budget. This includes \$5.0 million in total capital development, \$2.6 million in capital replacement investments, and debt service expenses totaling \$3.2 million.

The Golf Course Fund, a fiduciary fund, accounts for \$1.9 million, or 8% of the total budget. In governmental accounting, a fiduciary fund consists of assets held in trust for others. In our case, the district operates the golf course under a long-term lease agreement with the Village of Woodridge.

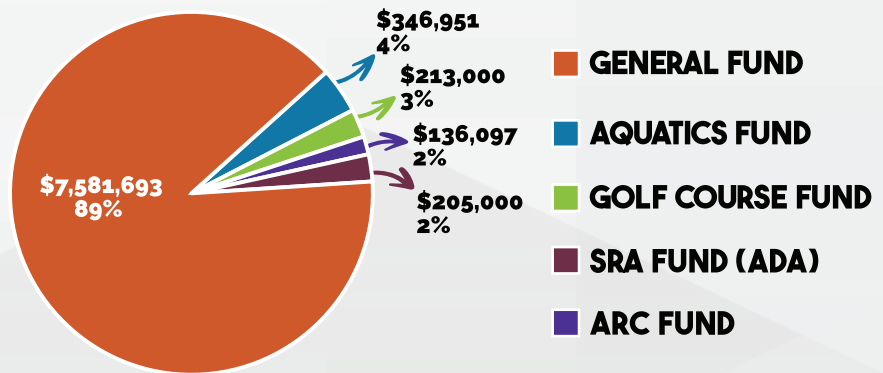
The operating budget is the total budget less capital project investments and debt service. The chart below summarizes the operating budget by fund for the year ending December 31, 2025.

OPERATING BUDGET BY FUND 12/31/2025



The District is committed to a capital development program to provide residents with recreational amenities to enjoy. We also have a carefully planned capital replacement program to ensure our parks and facilities are maintained to the highest standards. The budget for investment in capital projects for the year ended December 31, 2025, is depicted in the following chart:

CAPITAL DEVELOPMENT/REPLACEMENT BUDGET BY FUND 12/31/2025



Capital development projects planned for the year ending December 31, 2025, include continued construction and planned projects at the Jubilee Point Park (Town Centre) Phased Development (Phase 2), Hawthorne Hill Woods Trail, Facility Safety Improvements, Fred C. Hohnke Community Center and Maintenance Building Reutilization project, and miscellaneous projects. To offset costs of capital expenditures, the District has budgeted \$928,629 in grant revenue.

The following pages show the detailed expenditures budgeted for the year ended December 31, 2025, for the Woodridge Park District as listed in the tentative Budget and Appropriations Ordinance.

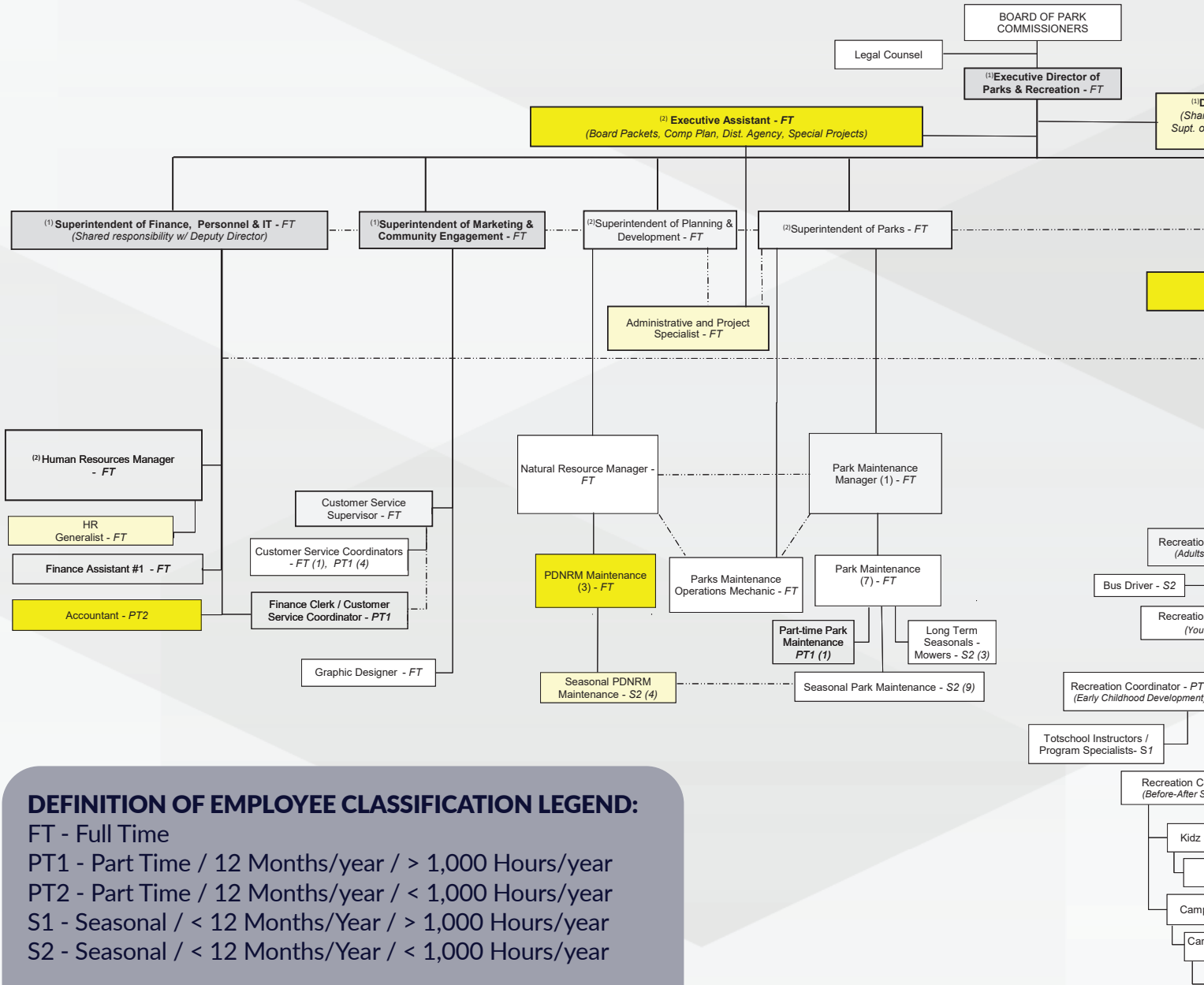
Respectfully submitted,

Jenny Knitter
Executive Director

Chris Webber
Superintendent of Finance & Personnel

ORGANIZATION CHART | FULL & PERMANENT PART TIME EMPLOYEES

APPROVED BY BOARD: 12/17/2024



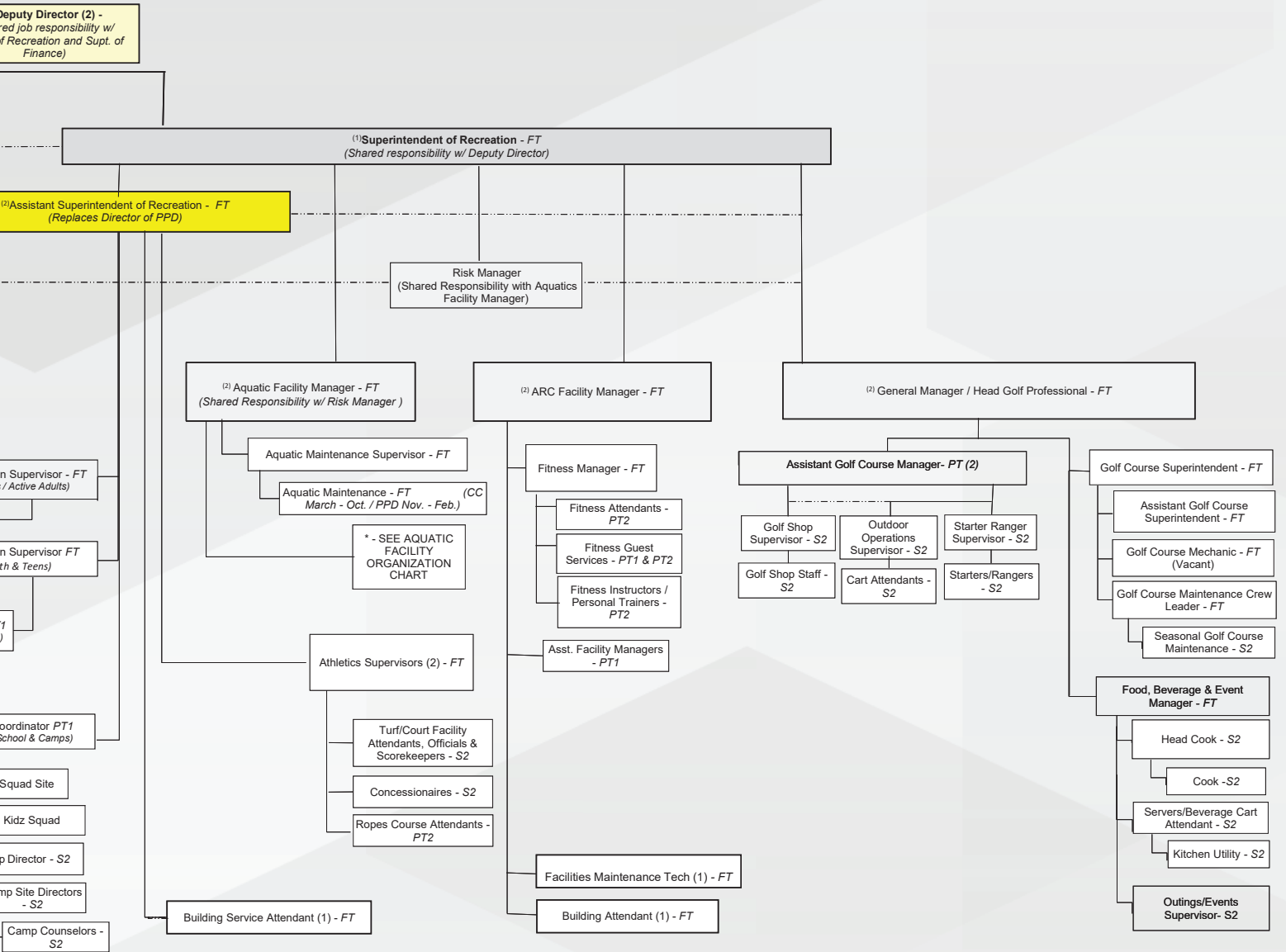
DEFINITION OF EMPLOYEE CLASSIFICATION LEGEND:

- 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

- Internal Reorganization
- New Addition

- Direct Functional Relationship
- - - - - Indirect/Secondary Relationship



2025 GOALS AND 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.

- » Consider Offering a Pass Holder Appreciation Adult Only and/or Family Special Event
- » Improve Volunteer Coach and Parent Behavior in Youth Leagues
- » Find creative ways to reach out to teen population to find out their program interests***
- » Increase cultural arts program opportunities***
- » Stay on top of trends in program offerings to meet the needs/wants of the community***
- » Add lightning, severe weather notification system at high use sports complexes (e.g. Orchard Hill/Cypress, ARC Soccer, VGGC, and Janes Avenue Parks) to improve safety
- » Market and/or incentivize opportunities for youth athletes to participate in more than one sport for overall health, physical and mental development of kids

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

- » Conduct Community-wide Parks & Recreation Survey for 2026-2030 Strategic Master Plan
- » Investigate needs of alternative language signage in community survey and determine costs and options to implement
- » Review and update Capital Project RFP & Bid Packet Documents (e.g. Instruction to Bidders, General Conditions & Contract Agreement templates) to ensure terms are consistent between sections and meets current statutory requirements
- » Minimize hacking risk by developing an employee educational phishing campaign***
- » Improve sharing of program/league information between recreation supervisors and customer service representatives to provide timely and improved customer service***

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.

- » Investigate implementing a new ERP system, make recommendations for the 2027 Budget to enhance financial reporting.
- » Complete New 3-year Financial Strategic Plan
- » Funding of future aquatic facility large capital replacement costs***

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.

- » Consult with PDNRM staff to establish a program to remove invasive species and establish native flora to stabilize pond banks throughout the course.
- » Partner with Conservation Foundation (CF) to determine if a First Right of Refusal Deed Covenant is possible with Girl Scouts Camp Greene Wood

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.

- » Apply for NRPA Gold Medal Award
- » Enhance WPD Website Park Profiles through Drone Video Flyovers & Aerial Photos
- » Create New WPD Promotional Video

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 retain 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.

- » Investigate cost, other agency offerings, and operation impact on offering additional options to maintain employer of choice philosophy
- » Improve engagement and support for volunteer sport coaches to attract volunteers to increase available pool of coaches and quality

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.

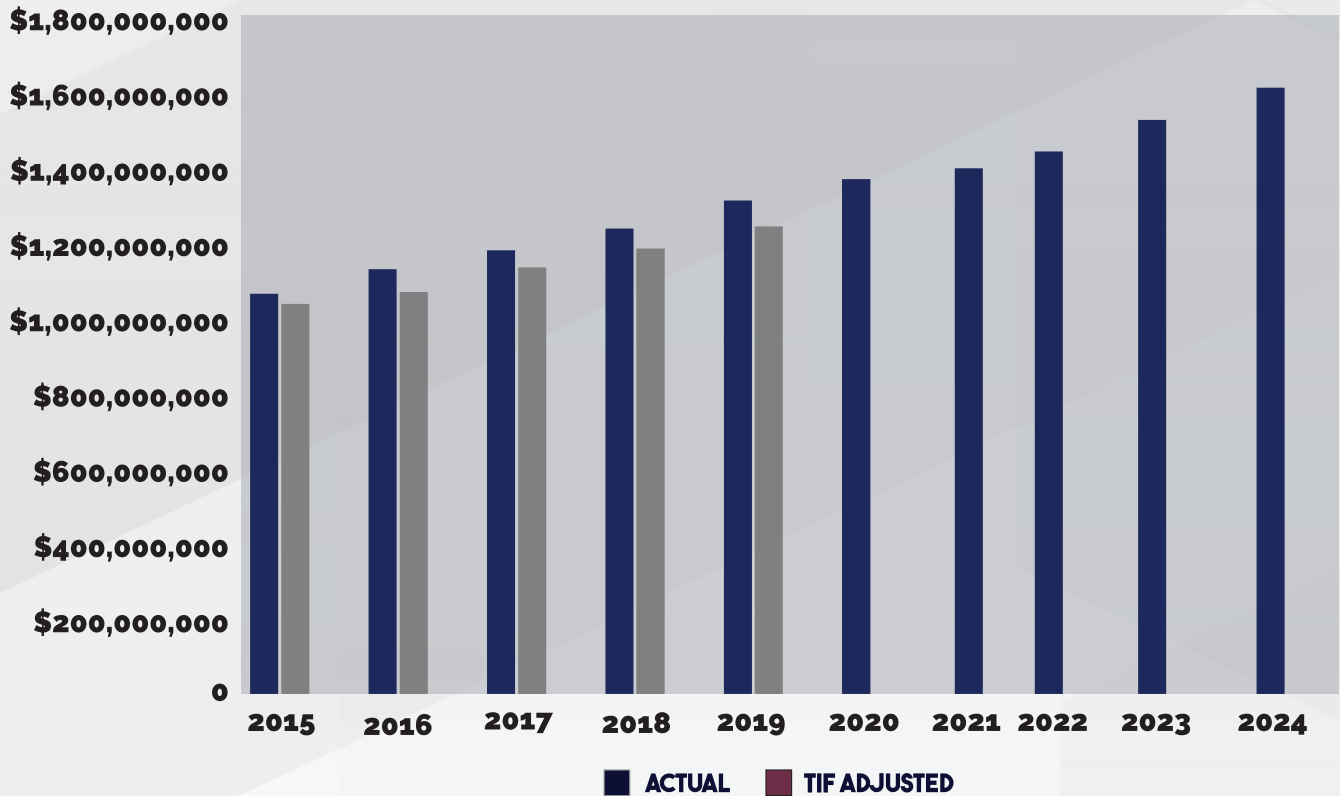
- » Consider capital improvement plan to Hobson Corner Park Baseball Practice Facility due to underuse
- » Assess demand and feasibility of adding a new water feature » at Cypress Cove Family Aquatic Park***
- » Add storage space at clubhouse
- » Reorganize Maintenance facility to improve Landscape Specialist/Natural Resource Management functions equipment access and operational efficiencies***
- » Develop Town Centre Property Master Plan Improvements to create an „identity“ as a „destination“ facility (Pending Village Direction)**/**
- » Finalize golf shop redesign/enhancement options

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

- » Conduct test pilot assessment of Electric Equipment purchased in 2023 - trimmer, chainsaw, etc., for future consideration of phased transitioning from gas
- » Create „Guidelines for Invasive Vegetation Best Management Practices“ program to establish environmental stewardship guidelines of turf, landscape beds, water bodies, etc.
- » Reduce energy consumption and reduce energy bills by replacing metal halide lamps & ballasts in facilities and parks (e.g. Maintenance Facility, Cypress Cove, etc.)
- » Evaluate potential of converting large mowed turf areas into low profile pollinator-friendly natural meadow areas
- » Research and update the District's Integrated Pest Management program to include policies, procedures, and guidelines to consider reducing use of synthetic pesticides within parks to minimize patron exposure while maintaining safe areas to physically play and meet resident expectations for quality aesthetically pleasing turf and natural areas.
- » Consider Tree Survey of All WPD Properties

*Refer to comprehensive goals document to review new 2025 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
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 Actual	\$1,452,836,940	3.19%	Increase
2023 Actual	\$1,537,638,905	5.84%	Increase
2024 ESTIMATED*	\$1,623,677,578	5.60%	Increase

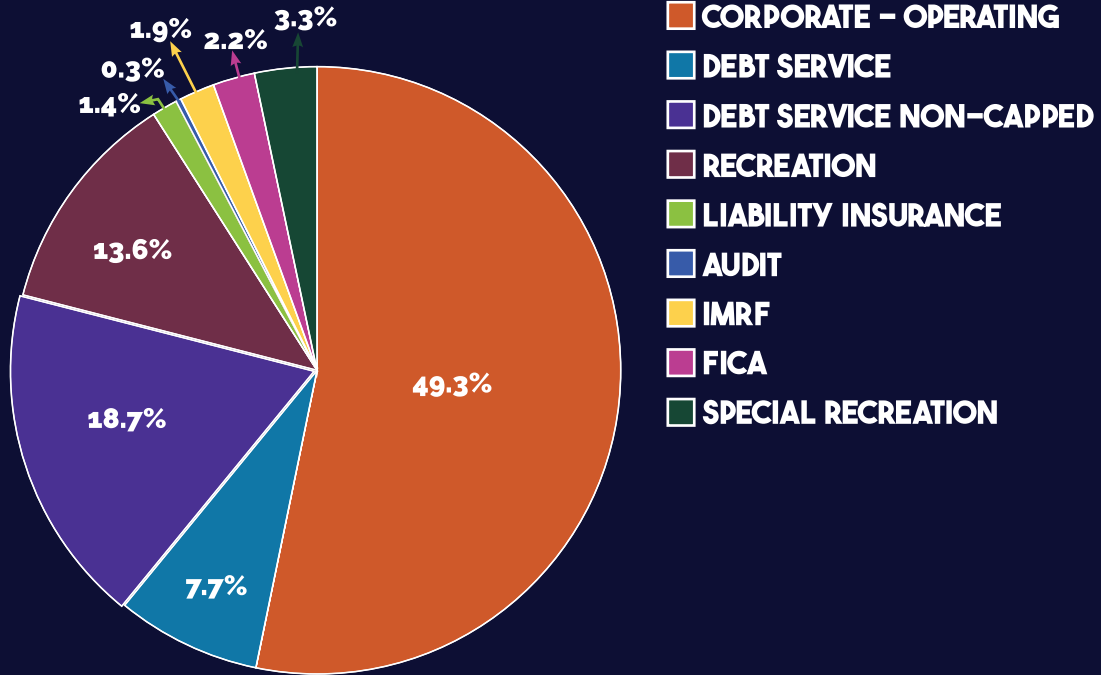
* Estimated 2024 EAV

TAX LEVY ANALYSIS

ESTIMATED 2024 TAX LEVY | DECEMBER 31, 2025 BUDGET

FUND COMPARISON

FUNDNAME	FUND NUMBER	RATE	LEVY
Corporate - Operating	01	0.2849	\$4,627,562
Capital Replacement	11	-	-
Capital Development	44	-	-
Debt Service	01	0.0412	668,825
Debt Service Non-capped	61	0.0968	1,571,229
Recreation	02	0.0641	1,040,000
Liability Insurance	03	0.0073	118,450
Audit	04	0.0015	24,000
IMRF	05	0.0100	162,197
FICA	05	0.0119	193,734
Special Recreation	19	0.0177	287,710
TOTAL ALL FUNDS		0.5354	\$8,693,707



TAX LEVY ANALYSIS

BASED ON 2024 TAX BILLS (2023 LEVY)

BREAKDOWN OF 2023 TAX BILLS BY TAXING DISTRICT



DUPAGE & WILL COUNTIES, ILLINOIS | SALARY & WAGE RANGE

APPROVED BY BOARD: 12/17/2024

FULL-TIME POSITIONS	CLASSIF.	RATE/HOUR	OVERTIME RATE (40+ HOURS)	JANUARY 1 - DECEMBER 31, 2025 RATE/YEAR*		
				MINIMUM	MIDPOINT	MAXIMUM
ADMINISTRATION/FINANCE/HUMAN RESOURCES						
Executive Director	Exempt			\$122,984	\$153,730	\$192,163
Deputy Director Stipend (2)	Exempt			\$15,000	\$19,500	\$23,215
Executive Assistant	Exempt			\$60,408	\$75,510	\$94,388
Administrative & Project Specialist	Exempt			\$54,917	\$68,646	\$82,375
Supt. of Finance & Personnel	Exempt			\$91,736	\$114,670	\$143,338
Human Resources Manager	Exempt			\$74,018	\$92,523	\$115,654
Human Resources Generalist	Exempt			\$53,702	\$67,127	\$80,552
Finance Assistant	Exempt			\$45,000	\$56,250	\$67,500
RECREATION						
Supt. of Recreation	Exempt			\$80,542	\$100,678	\$125,848
Assistant Superintendent of Recreation	Exempt			\$68,461	\$85,576	\$106,970
ARC Facility Manager	Exempt			\$62,028	\$77,535	\$96,919
Fitness Manager	Exempt			\$50,000	\$62,500	\$75,000
Athletic / Recreation Supervisor (5)	Exempt			\$51,029	\$63,786	\$76,543
Facility Maintenance Technician	Non-Exempt	\$24.04 - \$36.06	\$36.06 - \$54.09	\$50,000	\$62,500	\$75,000
Asst. Facility Maintenance Technician	Non-Exempt	\$21.63 - \$32.45	\$32.45 - \$48.68	\$45,000	\$56,250	\$67,500
RECREATION - AQUATICS						
Aquatics Facility & Risk Manager (Aquatics Supervisor)	Exempt			\$59,470	\$74,337	\$92,922
Aquatics Maintenance Supervisor	Non-Exempt	\$26.72 - \$40.08	\$40.08 - \$60.12	\$55,578	\$69,472	\$83,366
Aquatics Maintenance	Non-Exempt	\$24.04 - \$36.06	\$36.06 - \$54.09	\$50,000	\$62,500	\$75,000
MARKETING & COMMUNITY ENGAGEMENT						
Supt. of Marketing & Community Engagement	Exempt			\$75,023	\$93,779	\$117,224
Graphic Designer	Exempt			\$50,000	\$62,500	\$75,000
Customer Service Supervisor	Exempt			\$52,642	\$65,803	\$78,963
Customer Service Coordinator	Non-Exempt			\$45,000	\$56,250	\$67,500
GOLF COURSE						
General Manager / Head Golf Professional	Exempt			\$81,156	\$101,445	\$126,806
Golf Course Superintendent	Exempt			\$71,730	\$89,662	\$112,078
First Assistant Golf Professional	Exempt			\$53,864	\$67,330	\$80,796
Food & Beverage Manager	Exempt			\$61,400	\$76,750	\$92,100
Maintenance Crew Leader	Non-Exempt	\$24.04 - \$36.06	\$36.06 - \$54.09	\$50,000	\$62,500	\$75,000
PARKS, PLANNING & DEVELOPMENT						
Supt. of Parks & Operations	Exempt			\$74,044	\$92,555	\$115,694
Supt. of Planning & Development	Exempt			\$74,044	\$92,555	\$115,694
Parks Maintenance Operations Manager	Non-Exempt	\$29.89 - \$46.71	\$44.84 - \$70.06	\$62,177	\$77,721	\$97,151
Natural Resources Manager	Non-Exempt	\$29.89 - \$46.71	\$44.84 - \$70.06	\$62,177	\$77,721	\$97,151
Park Maintenance Operations Mechanic	Non-Exempt	\$24.04 - \$36.06	\$36.06 - \$54.09	\$50,000	\$62,500	\$75,000
Maintenance - Level 1 (General Laborer)	Non-Exempt	\$19.23 - \$28.85	\$28.85 - \$43.27	\$40,000	\$50,000	\$60,000
Maintenance - Level 2 (CDL/Pesticide/PDRMAPlaygrnd)	Non-Exempt	\$21.63 - \$32.45	\$32.45 - \$48.68	\$45,000	\$56,250	\$67,500
Maintenance - Level 3 (CDL/Pest/CPO/PDRMAPlaygrnd)	Non-Exempt	\$24.04 - \$36.06	\$36.06 - \$54.09	\$50,000	\$62,500	\$75,000
Building Attendant	Non-Exempt	\$21.63 - \$32.45	\$32.45 - \$48.68	\$45,000	\$56,250	\$67,500

* 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

APPROVED BY BOARD: 12/17/2024

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
GOLF COURSE				
Assistant Golf Course Manager PT1	Non-Exempt	20-30	\$16.00 - \$24.00	\$24.00 - \$36.00
SEASONAL 1 & 2 NON-EXEMPT EMPLOYEES	UNITS/WEEK	RATE / HOUR	OVERTIME RATE	
WPD SEASONAL				
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	
Rope Course Attendant	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	

DUPAGE & WILL COUNTIES, ILLINOIS | SALARY & WAGE RANGE

APPROVED BY BOARD: 12/17/2024

SEASONAL 1 & 2 NON-EXEMPT EMPLOYEES	UNITS/WEEK	RATE / HOUR	OVERTIME RATE
VILLAGE GREENS SEASONAL			
Golf Shop Supervisor	24-40	\$16.00 - \$24.00	\$24.00 - \$36.00
Shop Attendant	24-40	\$15.00 - \$22.50	\$22.50 - \$33.75
GOLF OUTINGS/EVENTS STAFF			
Golf Outings/Events Supervisor	24-40	\$16.00 - \$24.00	\$24.00 - \$36.00
Golf Outings/Events Staff	24-40	\$15.00 - \$22.50	\$22.50 - \$33.75
RESTAURANT			
Head Cook	40	\$16.00 - \$24.00	\$24.00 - \$36.00
Server - tipped wage	24-40	\$9.00 - \$13.50	\$13.50 - \$20.25
Server - nontipped wage	24-40	\$15.00 - \$22.50	\$22.50 - \$33.75
Beverage Cart Attendant	24-40	\$15.00 - \$22.50	\$22.50 - \$33.75
Kitchen Utility	24-40	\$15.00 - \$22.50	\$22.50 - \$33.75
OUTSIDE SERVICES STAFF			
Outside Services Supervisor	24-40	\$16.00 - \$24.00	\$24.00 - \$36.00
Outside Services Attendant	24-40	\$15.00 - \$22.50	\$22.50 - \$33.75
Starter/Ranger Supervisor	32-40	\$16.00 - \$24.00	\$24.00 - \$36.00
Starter	20-30	\$15.00 - \$22.50	\$22.50 - \$33.75
Ranger	20-30	\$15.00 - \$22.50	\$22.50 - \$33.75
GOLF MAINTENANCE			
Seasonal 2 (9 Month Position)	40.00	\$15.00 - \$22.50	\$22.50 - \$33.75
Seasonal 1	40.00	\$15.00 - \$22.50	\$22.50 - \$33.75
VILLAGE GREENS SEASONAL			
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

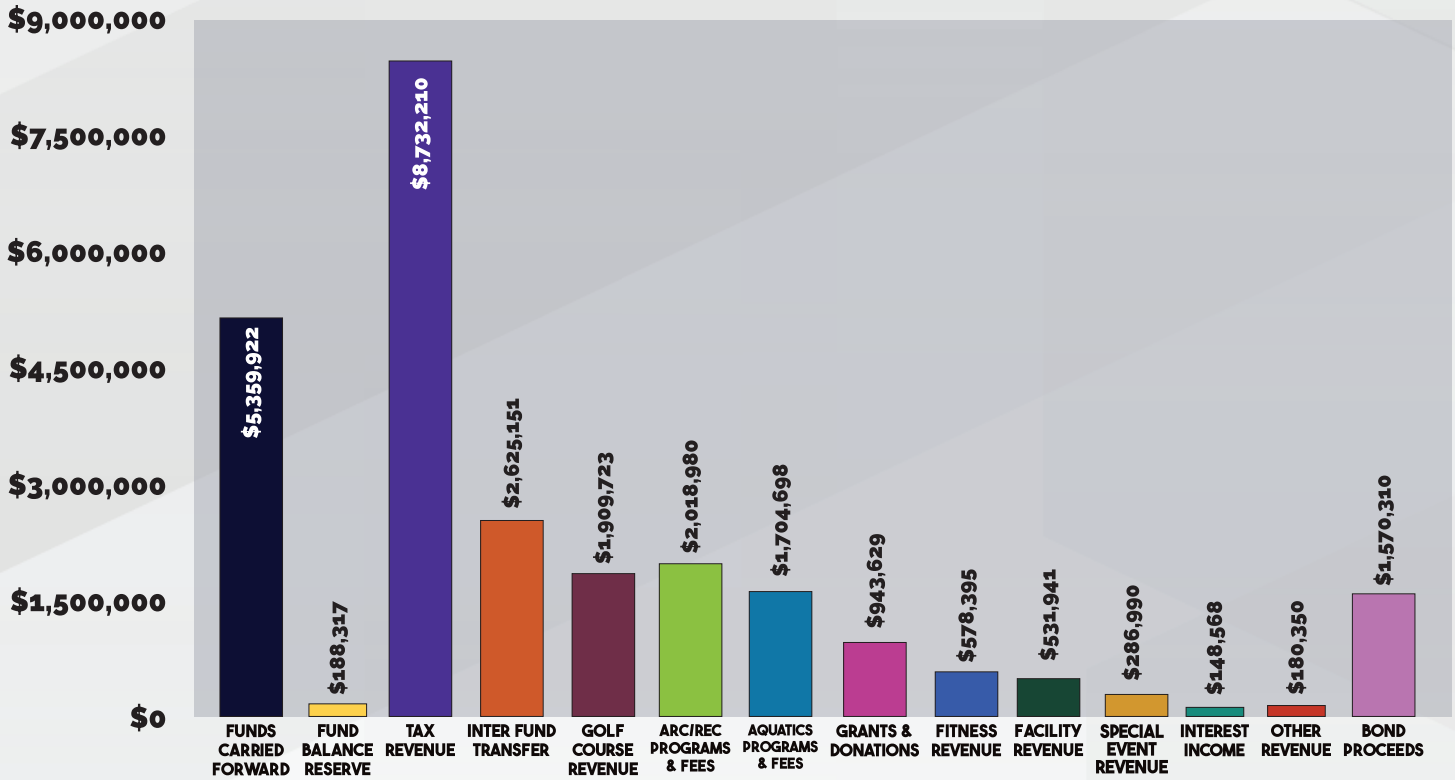
	FYE DECEMBER 31, 2023 (AUDITED)		FYE DECEMBER 31, 2024 (UNAUDITED)		FYE DECEMBER 31, 2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED	BUDGET
MAJOR GOVERNMENTAL FUNDS					
GENERAL FUND CORPORATE SUBFUND - 01					
Revenue	\$4,891,063	\$4,833,218	\$5,233,041	\$5,320,631	\$5,709,510
Expense	\$2,877,741	\$2,560,169	\$3,039,470	\$2,775,678	\$3,782,972
GENERAL FUND CAPITAL REPLACEMENT SUBFUND - 11					
Revenue	\$2,112,406	\$2,174,344	\$1,964,754	\$1,752,294	\$1,725,829
Expense	\$2,920,372	\$1,261,264	\$1,964,754	\$192,119	\$2,583,903
GENERAL FUND CAPITAL DEVELOPMENT SUBFUND - 44					
Revenue	\$1,329,307	\$857,915	\$2,265,463	\$1,102,852	\$4,004,081
Expense	\$1,667,684	\$257,635	\$4,925,283	\$487,427	\$4,997,790
RECREATION FUND - 02					
Revenue	\$1,777,684	\$1,960,149	\$1,835,189	\$1,902,096	\$1,966,533
Expense	\$1,703,709	\$1,639,301	\$1,746,549	\$1,732,174	\$1,928,436
ATHLETIC RECREATION CENTER FUND - 12					
Revenue	\$1,944,916	\$2,076,003	\$2,181,750	\$2,390,803	\$2,378,176
Expense	\$1,925,979	\$2,095,156	\$2,164,759	\$2,227,592	\$2,378,176
ARC CAPITAL REPLACEMENT FUND - 13 (NEW)					
Revenue	\$-	\$-	\$32,069	\$28,631	\$98,000
Expense	\$92,912	\$45,343	\$137,700	\$36,091	\$136,097
DEBT SERVICE FUND - 61					
Revenue	\$2,961,556	\$3,011,958	\$3,585,985	\$3,597,593	\$3,215,114
Expense	\$3,620,920	\$3,125,188	\$3,419,736	\$3,370,042	\$3,214,549
NON MAJOR GOVERNMENTAL FUNDS					
PUBLIC LIABILITY INSURANCE FUND - 03					
Revenue	\$116,331	\$116,129	\$126,332	\$126,427	\$123,300
Expense	\$116,331	\$112,086	\$126,332	\$122,172	\$123,300
AUDIT FUND - 04					
Revenue	\$25,600	\$26,365	\$25,263	\$26,050	\$27,150
Expense	\$25,600	\$25,535	\$25,263	\$22,935	\$27,150
IMRF / FICA FUND - 05					
Revenue	\$358,506	\$363,779	\$356,306	\$366,192	\$376,681
Expense	\$358,506	\$354,864	\$356,306	\$345,310	\$376,681
WORKING CASH FUND - 08					
Revenue	\$109,000	\$113,114	\$116,444	\$118,968	\$121,468
Expense	\$109,000	\$-	\$116,444	\$-	\$121,468
SPECIAL RECREATION FUND - SEASPAR - 19					
Revenue	\$425,074	\$501,358	\$489,218	\$491,747	\$493,210
Expense	\$425,074	\$289,789	\$489,218	\$289,816	\$493,210

	FYE DECEMBER 31, 2023 (AUDITED)		FYE DECEMBER 31, 2024 (UNAUDITED)		FYE DECEMBER 31, 2025
	BUDGET	ACTUAL	BUDGET	ESTIMATED	BUDGET
NON MAJOR GOVERNMENTAL FUNDS (CONTINUED)					
RESTRICTED CONTRIBUTIONS FUND - 21					
Revenue	\$340,250	\$370,993	\$373,807	\$392,173	\$106,000
Expense	\$340,250	\$-	\$73,807	\$-	\$6,000
JUBILEE FUND - 31					
Revenue	\$149,580	\$168,695	\$171,858	\$167,962	\$193,560
Expense	\$149,580	\$163,804	\$171,858	\$167,962	\$193,560
AQUATICS FUND - 06					
Revenue	\$1,322,483	\$1,483,050	\$1,542,616	\$1,539,559	\$1,705,698
Expense <i>(net of depreciation expense & contributed assets)</i>	\$1,243,692	\$1,418,200	\$1,501,960	\$1,692,413	\$1,534,067
AQUATICS CAPITAL REPLACEMENT FUND - 07					
Revenue	\$-	\$5,756	\$-	\$43	\$-
Expense	\$264,600	\$177,616	\$40,656	\$16,399	\$346,951
FIDUCIARY FUNDS					
VILLAGE GREENS OPERATING FUND - 18					
Revenue	\$1,556,475	\$1,754,183	\$1,764,394	\$1,923,921	\$1,909,723
Expense	\$1,475,185	\$1,639,849	\$1,695,394	\$1,846,441	\$1,696,723
VILLAGE GREENS CAPITAL DEVELOPMENT FUND - 45					
Revenue	\$-	\$-	\$-	\$-	\$-
Expense	\$-	\$-	\$-	\$-	\$-
VILLAGE GREENS CAPITAL REPLACEMENT FUND - 46					
Revenue	\$-	\$-	\$69,000	\$13,070	\$-
Expense	\$103,096	\$99,872	\$138,000	\$26,140	\$213,000
GRAND TOTAL					
REVENUE	\$19,420,231	\$19,817,009	\$22,133,489	\$21,261,012	\$24,154,033
EXPENSE	\$19,420,231	\$15,265,671	\$22,133,489	\$15,350,711	\$24,154,033
NET INCOME	\$-	\$4,551,338	\$-	\$5,910,301	\$-



BUDGETED REVENUE BY SOURCE

WOODRIDGE PARK DISTRICT | YEAR ENDING DECEMBER 31, 2025



DISTRICT-WIDE OPERATING FUNDING BY SOURCE - 2025 BUDGET

	PROPERTY TAXES	OTHER REVENUES	TOTAL REVENUES*	PROPERTY TAXES AS A % OF REVENUE	OTHER REVENUES AS A % OF REVENUE
General Fund	5,307,446	1,327,322	6,634,768	79.99%	20.01%
Recreation Fund	1,039,444	886,905	1,926,349	53.96%	46.04%
ARC Fund	-	2,373,991	2,373,991	-	100.00%
Debt Service Fund	1,571,229	1,580,385	3,151,614	49.85%	50.15%
Insurance Liability Fund	118,450	1,850	120,300	98.46%	1.54%
Audit Fund	24,000	150	24,150	99.38%	0.62%
IMRF/FICA Fund	355,931	750	356,681	99.79%	0.21%
Working Cash Fund	-	1,500	1,500	-	100.00%
Restricted Contributions	-	1,000	1,000	-	100.00%
Aquatics Fund	-	1,705,698	1,705,698	-	100.00%
SEASPAR Fund	287,710	4,500	292,210	98.46%	1.54%
Jubilee Fund	-	193,560	193,560	-	100.00%
Village Greens Fund	-	1,909,723	1,909,723	-	100.00%
Totals	8,704,210	9,987,334	18,691,544	46.57%	53.43%

*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. For the 2025 Budget, the Corporate Fund proposes increasing revenues from the 2024 Budget by \$476,469 or 9.1%. Projected transfers of \$1,926,538 million are projected, with \$175,320 being drawn from Fund Balance to help fund capital-related expenses at Cypress Cove.

Below are some highlights from the proposed Corporate Fund 2025 Budget:

- » Property Tax revenues increased by \$207,909 or 4.2% due to a change in philosophy on paying Town Centre related debt in the Corporate Fund moving forward, lessening property tax transfer to the Debt Service Fund
- » Replacement Tax revenues decreased by \$22,000 or 44% due to projected revenues from the Illinois Department of Revenue
- » Investment Income increased by \$21,743 or 69% due to continued strong performance

- » Employee compensation – 4% pay increase for all full-time and part-time employees as well as a budgeted new Executive Assistant, a \$15,000 stipend for the new Deputy Director, and reallocation of Executive Director salary to no longer be split between the Recreation Fund
- » Increase in Benefits & Insurance by \$50,190 or 15.6% due to increased positions and staff entering insurance that were buyouts previously
- » Payment of Town Centre Debt budgeted in Corporate Fund (\$668,825) compared to \$100,000 in 2024.
- » Decrease in Maintenance Department employee compensation due to the Director of Parks & Planning position being eliminated
- » Increase in Maintenance Department Maintenance Contracts/Permit Fees due to a budgeted contract mowing increasing
- » Decrease in Planning Wages employee compensation due to the Director of Parks & Planning position being eliminated and shifting from a budgeted Landscape Designer to a third maintenance position.
- » Increase in Environmental Management by \$57,700 or 72.9% due to budgeted burns for 2025 of \$34,300 added to the carryforward from 2024

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Property Taxes	4,626,048	5,055,537	5,096,346	5,307,446	251,909	4.98%
Replacement Taxes	58,809	50,000	34,517	28,000	(22,000)	-44.00%
Facility Rentals	13,855	17,000	17,967	17,000	-	0.00%
Grant Revenue	-	-	-	5,000	5,000	-
Interest Income	41,448	31,500	66,355	53,243	21,743	69.03%
Other Income	15,429	15,000	41,442	12,500	(2,500)	-16.67%
TOTAL REVENUES	4,755,589	5,169,037	5,256,627	5,423,189	254,152	4.92%
EXPENSES:						
Employee Compensation	1,568,791	1,666,476	1,580,463	1,777,519	111,043	6.66%
Benefits & Insurance	279,114	321,835	302,326	372,025	50,190	15.59%
General Expenses	411,678	529,849	387,853	590,123	60,274	11.38%
Commodities & Supplies	8,511	10,400	10,874	14,200	3,800	36.54%
Repairs & Maintenance	79,002	148,535	97,364	145,450	(3,085)	-2.08%
Equipment & Supplies	178,142	212,825	171,232	190,655	(22,170)	-10.42%
Debt Principal & Interest	-	100,000	182,288	668,825	568,825	568.83%
Capital Outlay	34,931	49,550	43,278	24,175	(25,375)	-51.21%
TOTAL EXPENSES	2,560,169	3,039,470	2,775,678	3,782,972	743,502	24.46%

Excess (Deficiency) of Revenues over Expenditures	2,195,420	2,129,567	2,480,949	1,640,217
Other Financing Sources (Uses)				
Transfers In	-	-	-	188,317
Transfers Out	-	-	-	-
Debt Service	(1,994,316)	(2,193,571)	(2,193,571)	(1,926,538)
Lease Issuance	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(1,994,316)	(2,193,571)	(2,193,571)	(1,738,221)
Net Change in Fund Balance	201,104	(64,004)	287,378	(98,004)
Fund Balance, Beginning	1,252,632	1,453,736	1,453,736	1,741,114
Fund Balance, Ending	1,453,736	1,389,732	1,741,114	1,643,110

**** Per Policy and GASB guidelines, the District is to maintain at least a 25% reserve level in the Corporate Fund. For 2024, the District projects required fund balance level of \$650,239 of the 1,277,149 projected fund balance. The remaining \$626,910 is unrestricted and a portion will be utilized to help fund Jubilee Point Park**

GENERAL FUND | CAPITAL REPLACEMENT SUBFUND SUMMARY - FUND 11

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

Below are new notable CRP expenses proposed for 2025:

- » Administrative Office – IT Related Replacements (\$59,902)
- » Vehicle Replacements - Club Car (\$11,000), Kubota (\$18,000), Pickup Truck #136 (\$56,000), Pickup Truck #129 (\$56,000) and Trades Crew Van (\$40,000)
- » Maintenance Equipment – Mower #154 (\$30,000)
- » Hobson Corner Park – Tennis Court Recoloring (\$48,580)
- » Orchard Hill Park – Parking Lot Resurface/Resealing (\$277,440)
- » Summerhill Park – Port-a-john Blinder (\$47,300)
- » Windy Point Park – Play Equipment Purchase/Features (\$183,286)
- » Goodrich School & Meadowview School – Playground Replacements (\$276,399) – to be reimbursed 50% of costs by District #68

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Interest Income	22,651	15,000	20,220	15,000	-	-
Other Income	349,707	10,000	11,028	148,200	138,200	1382.00%
TOTAL REVENUES	372,358	25,000	31,248	163,200	138,200	552.80%
EXPENSES:						
Administration	-	934,063	-	386,651	(547,412)	-58.61%
FYE 4/30/12	-	3,823	-	3,823	-	0.00%
FYE 4/30/13	2,472	3,715	-	3,715	-	-
FYE 4/30/14	2,799	7,169	-	7,169	-	0.00%
FYE 4/30/16	354	280	-	280	-	0.00%
FYE 4/30/17	33,283	4,301	1,782	2,752	(1,549)	-36.01%
FYE 4/30/18	-	52,021	-	52,021	-	0.00%
FYE 4/30/19	46,500	7,952	-	7,952	-	0.00%
FYE 4/30/20	2,199	135,904	-	177,142	41,238	30.34%
FYE 12/31/20	354,321	100,188	26,877	78,257	(21,931)	-21.89%
FYE 12/31/21	60,764	96,626	-	96,626	-	0.00%
FYE 12/31/22	219,793	168,793	7,100	171,593	2,800	1.66%
FYE 12/31/23-2024	538,778	449,919	154,686	311,093	(138,826)	-30.86%
FYE 12/31/25	-	-	1,675	1,284,829	1,284,829	100%
TOTAL EXPENSES	1,261,263	1,964,754	192,120	2,583,903	(529,654)	-26.96%

Excess (Deficiency) of Revenues over Expenditures	(888,905)	(1,939,754)	(160,872)	(2,420,703)
Other Financing Sources (Uses)				
Transfers In	807,966	-	-	858,074
Transfers Out	-	-	-	-
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	807,966	-	-	858,074
Net Change in Fund Balance	(80,939)	(1,939,754)	(160,872)	(1,562,629)
Fund Balance, Beginning	1,801,985	1,789,721	1,721,046	1,560,174
Fund Balance, Ending	1,721,046	(150,033)	1,560,174	(2,455)

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 are a property tax transfer from Fund 01, grant revenues, and any investment income earned.

Below are notable CDP expenses proposed for 2025:

- » Town Centre Phase 2 Development (\$4,373,286)
- » Multi-use Trail System - HHW (\$280,509)
- » Community Center/Maintenance Space Reutilization Project (\$128,000)
- » Facility Safety Improvements (\$15,000)
- » Lake Harriet Landscape Improvements (\$36,540)
- » PDNRM Pick-up Truck (\$40,000)
- » Foam Stream Weed Equipment (\$38,300)
- » Miscellaneous Projects (\$85,805)

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Property Taxes	-	-	-	-	-	100%
Grant Revenue	56,863	1,342,439	138,990	928,629	(413,810)	-30.83%
Interest Income	19,131	15,000	25,205	20,000	5,000	33.33%
Interest Income ARC	5,447	-	-	-	-	100%
TOTAL REVENUES	81,441	1,357,439	164,195	948,629	(408,810)	-30.12%
EXPENSES:						
Capital Outlay	257,635	4,925,283	487,427	4,997,790	72,507	1.47%
TOTAL EXPENSES	257,635	4,925,283	487,427	4,997,790	72,507	1.47%

Excess (Deficiency) of Revenues over Expenditures	(176,194)	(3,567,844)	(323,232)	(4,049,161)
Other Financing Sources (Uses)				
Transfers In	338,377	2,659,820	2,657,951	993,709
Transfers Out	-	-	-	-
Fund Balance Reserve	-	28,925	-	-
TOTAL OTHER FINANCING SOURCES (USES)	338,377	2,688,745	2,657,951	993,709
Net Change in Fund Balance	162,183	(879,099)	2,334,719	(3,055,452)
Fund Balance, Beginning	776,474	701,368	938,657	3,273,376
Fund Balance, Ending	938,657	(177,731)	3,273,376	217,924

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 proposed Recreation Fund 2025 Budget:

- » The overall increase in revenues of \$131,344 or 7.2%
- » Property Tax revenues increased by \$39,444 or 3.9%
- » Facility Rental revenues increased by \$10,000 or 17.8% based on 2024 actual rentals
- » Investment income increased by \$9,500 or 33.33%
- » Program Revenues increased by \$57,500 or 9.2% from the 2024 budget due to rising fees and program attendance
- » Special Events revenues decreased due to averaging the last 2-years of actuals

- » Employee compensation – 4% pay increase for all full-time and part-time employees as well as budgeted Custodian position to be split with Recreation Fund
- » Insurance increase due to the added position of Assistant Superintendent of Recreation
- » Jubilee underwriting increase due to increased expenses for the 40th Jubilee Anniversary
- » Transfer to ARC CRP – Recreation Fund surplus to be transferred to fund current and future capital needs
- » Marketing department employee compensation increase due to allocation of salaries being removed from Aquatics
- » Program Expenses have increased significantly (6.5%) as anticipated with the increase in revenues

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Property Taxes	1,087,540	1,000,000	1,000,682	1,039,444	39,444	3.94%
Facility Rentals	66,229	56,200	72,689	66,200	10,000	17.79%
Other Income	4,805	4,750	4,706	4,750	-	0.00%
Interest Income	43,808	28,500	46,539	38,000	9,500	33.33%
Marketing	2,000	1,500	4,525	2,000	500	33.33%
Programs	635,491	625,025	667,480	682,525	57,500	9.20%
Special Events	100,092	100,030	86,292	93,430	(6,600)	-6.60%
TOTAL REVENUES	1,939,965	1,816,005	1,882,913	1,926,349	110,344	6.08%
EXPENSES:						
Administration	763,365	835,561	836,096	940,585	105,024	12.57%
Marketing	263,351	311,232	277,168	348,618	37,386	12.01%
Programs	496,100	488,364	501,537	520,530	32,166	6.59%
Special Events	99,625	108,392	116,419	116,703	8,311	7.67%
Capital Outlay	16,860	3,000	954	2,000	(1,000)	-33.33%
TOTAL EXPENSES	1,639,301	1,746,549	1,732,174	1,928,436	182,887	10.47%

Excess (Deficiency) of Revenues over Expenditures	300,664	69,456	150,739	(2,087)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	(73,975)	(88,640)	(88,640)	(38,097)
Lease Issuance	-	-	-	-
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	(73,975)	(88,640)	(88,640)	(38,097)
Net Change in Fund Balance	226,689	(19,184)	62,099	(40,184)
Fund Balance Assigned, Beginning	1,057,393	1,284,082	1,284,082	1,346,181
Fund Balance Assigned, Ending	1,284,082	1,264,898	1,346,181	1,305,997

**** Per Policy and GASB guidelines, the District is to maintain at least a 25% reserve level in the Recreation Fund. For 2024, projected Fund Balance restricted for recreation is \$1,276,515 of which \$905,114 must be maintained to achieve the 25% level. Projected available for use is \$520,262 of which a portion will be used to fund Jubilee Point Park.**

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 and charges. Any excess funds are reserved for future capital and transferred to the ARC CRP Fund as needed.

Below are highlights from the proposed ARC Fund 2025 Budget:

- » Decrease in fitness memberships revenue to better align with performance over the last few years
- » Gym rental revenues increased by 16.2% or \$23,390 due to maximizing usage and increasing fees due to high demand
- » Turf rental revenues increased by 8.1% or \$17,383 due to maximizing usage and increasing fees due to high demand

- » Program revenues have eclipsed significantly each of the last 3 years. The 2025 budget reflects those increases and aligns closer to the 2024 actual performance
- » Overall, ARC revenues are increasing by 9.0% or \$196,426 from the 2024 budget
- » Employee compensation – 4% budget increase for all full-time and part-time employees (except if the employee was below the \$15 minimum wage level, that increase could be more considerable to comply with the law)
- » P&C Insurance increase per PDRMA to cover property and casualty insurance
- » Building Maintenance/Repair expense increases due to budgeted \$14,000 HVAC-related repairs
- » New Equipment increase due to plan to purchase two cameras totaling \$14,000 for outside areas that are currently not under surveillance
- » Program expenses are projected to increase significantly; in the 2025 budget, compensation has increased by \$94,428 due to the increases in program attendance.

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Administration	2,216	3,000	6,398	6,000	3,000	100.00%
Fitness	549,071	613,155	582,897	578,395	(34,760)	-5.67%
ARC Facility	379,258	393,910	437,529	448,741	54,831	13.92%
Concessions	2,213	2,400	1,710	2,400	-	0.00%
Programs	1,139,060	1,165,100	1,358,085	1,338,455	173,355	14.88%
TOTAL REVENUES	2,071,818	2,177,565	2,386,619	2,373,991	196,426	9.02%
EXPENSES:						
Administration	985,130	1,023,503	1,000,217	1,053,730	30,227	2.95%
Fitness	371,015	418,530	398,885	442,911	24,381	5.83%
ARC Facility	18,524	20,991	20,637	22,791	1,800	8.58%
Concessions	1,028	1,320	491	1,083	(237)	-17.95%
Programs	719,459	700,416	824,355	857,661	157,245	22.45%
TOTAL EXPENSES	2,095,156	2,164,760	2,244,585	2,378,176	213,416	9.86%

Excess (Deficiency) of Revenues over Expenditures	(23,338)	12,805	142,034	(4,185)
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	(16,991)	(16,991)	-
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(16,991)	(16,991)	-
Net Change in Fund Balance	(23,338)	(4,186)	125,043	(4,185)
Fund Balance, Beginning	104,388	81,050	81,050	206,093
Fund Balance, Ending	81,050	76,864	206,093	201,908

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 proposed ARC Capital Replacement Fund expenses for 2025:

- » IT Host replacement (\$15,500) – carryforward from 2023 budget
- » Copier/Printer replacement - \$15,000
- » POE Switch (4) - \$16,000
- » Adaptive Motion Trainer - \$20,114
- » HVAC Unit – ARC Data Room - \$30,000
- » Front Vestibule Heater - \$8,000
- » Wessels Bladder Tank - \$5,350
- » Miscellaneous Capital Items - \$26,133

	AUDITED 12/31/2023 ACTUAL	12/31/2023 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
TOTAL REVENUES	-	-	-			
EXPENSES:						
Administration	-	56,197	-	5,253	(50,944)	-90.65%
FYE 12/31/23	45,344	15,500	-	15,500	-	0.00%
FYE 12/31/24	-	66,003	36,091	22,758	(43,245)	-65.52%
FYE 12/31/2025	-	-	-	92,586	92,586	100%
TOTAL EXPENSES	45,344	137,700	36,091	136,097	(1,603)	-1.16%

Excess (Deficiency) of Revenues over Expenditures	(45,344)	(137,700)	(36,091)	(136,097)
Other Financing Sources (Uses)				
Transfers In	73,975	105,631	105,631	38,097
Transfers Out	-	-	-	-
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	73,975	105,631	105,631	38,097
Net Change in Fund Balance	28,631	(32,069)	69,540	(98,000)
Fund Balance Assigned, Beginning	-	32,069	28,631	98,171
Fund Balance Assigned, Ending	28,631	-	98,171	171

DEBT SERVICE FUND SUMMARY - FUND 61

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

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Property Taxes	1,458,049	1,519,564	1,529,373	1,571,229	51,665	3.40%
Bond Revenue	7,100,000	1,517,000	1,518,000	1,570,310	53,310	3.51%
Other Income	-	-	-	-	-	-
Interest Income	18,019	10,050	10,849	10,075	25	0.25%
TOTAL REVENUES	8,576,068	3,046,614	3,058,222	3,151,614	105,000	3.45%
EXPENSES:						
General Expenses	8,520	74,329	22,630	86,915	12,586	16.93%
Debit Service Expense	9,194,168	3,345,408	3,346,408	3,126,540	(218,868)	-6.54%
TOTAL EXPENSES	9,202,688	3,419,737	3,369,038	3,213,455	(206,282)	-6.03%

Excess (Deficiency) of Revenues over Expenditures	(626,620)	(373,123)	(310,816)	(61,841)
Other Financing Sources (Uses)				
Transfers In	658,101	-	-	-
Transfers Out	-	(166,249)	(165,384)	(1,659)
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	658,101	(166,249)	(165,384)	(1,659)
Net Change in Fund Balance	31,481	(539,372)	(476,200)	(63,500)
Fund Balance, Beginning	507,890	539,371	539,371	63,171
Fund Balance, Ending	539,371	(1)	63,171	(329)

NON-MAJOR FUNDS



LIABILITY INSURANCE FUND SUMMARY - FUND 03

The Insurance Liability Fund, a special revenue fund, was established according to 745 ILCS 10/9-107 to provide property tax for funding expenses relating to tort liability, insurance, and risk management programs. For the 2025 Budget, the District is levying the liability insurance tax at a rate of .0073% to pay for the expenses related to the 2025 property and casualty liability.

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Property Taxes	92,803	120,000	120,413	118,450	(1,550)	-1.29%
Grant Income	-	-	-	-	-	-
Interest Income	755	600	471	350	(250)	-41.67%
Other Income	1,500	1,500	1,500	1,500	-	0.00%
TOTAL REVENUES	95,058	122,100	122,384	120,300	(1,800)	-1.47%
EXPENSES:						
Administration	7,848	8,190	8,059	5,000	(3,190)	-38.95%
Insurance Premiums	101,697	112,992	113,915	110,829	(2,163)	-1.91%
Equipment & Supplies	2,540	1,700	199	700	(1,000)	-58.82%
Contingency	-	3,450	-	6,771	3,321	96.26%
TOTAL EXPENSES	112,085	126,332	122,173	123,300	158	0.13%

Net Change in Fund Balance	(17,027)	(4,232)	211	(3,000)
Fund Balance, Beginning	21,070	4,043	4,043	4,254
Fund Balance, Ending	4,043	(189)	4,254	1,254

AUDIT FUND SUMMARY - FUND 04

The Audit Fund, a special revenue fund, was established according to 50 ILCS 3201/9-0 to provide an auditing tax not exceeding .005% of all taxable property in the District. For the 2025 Budget, the District is levying the auditing tax at a rate of .0015% to pay for the expenses related to the 2024 Financial Audit and actuarial reporting requirements.

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Property Taxes	24,651	24,785	25,000	24,000	(785)	-3.17%
Interest Income	141	50	220	150	100	200.00%
TOTAL REVENUES	24,792	24,835	25,220	24,150	(685)	-2.76%
EXPENSES:						
Audit Fee	21,345	23,835	21,345	22,650	(1,185)	-4.97%
Actuarial Services	2,190	950	2,190	2,410	1,460	153.68%
Contingency Contractual	2,000	478	-	2,090	1,612	337.24%
TOTAL EXPENSES	25,535	25,263	23,535	27,150	1,887	7.47%

Net Change in Fund Balance	(743)	(428)	1,685	(3,000)
Fund Balance, Beginning	1,573	1,550	830	2,515
Fund Balance, Ending	830	1,122	2,515	(485)

IMRF/FICA FUND SUMMARY - FUND 05

The IMRF/FICA Fund, a special revenue fund, a 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 sufficient costs of participating in the Social Security program. The IMRF funding changes annually based on the required employer contribution, which for 2025 will be 6.96%, down from 7.12% in 2024.

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Property Taxes	349,541	324,221	324,337	355,931	31,710	9.78%
Interest Income	989	500	1,226	750	250	50.00%
TOTAL REVENUES	350,530	324,721	325,563	356,681	31,960	9.84%
EXPENSES:						
IMRF	154,524	159,042	165,761	162,015	2,973	1.87%
FICA	168,626	183,428	179,548	193,535	10,107	5.51%
IMRF Contributions - Additional	-	13,836	-	21,131	7,295	52.72%
Contingency	323,150	356,306	345,309	376,681	20,375	5.72%
TOTAL EXPENSES	354,865	358,506	331,000	356,306	(2,200)	-0.61%
Net Change in Fund Balance	27,380	(31,585)	(19,746)	(20,000)		
Fund Balance, Beginning	13,249	9,270	40,629	20,883		
Fund Balance, Ending	40,629	(22,315)	20,883	883		

AQUATICS FUND SUMMARY - FUND 06

The Aquatics Fund, which was converted from an enterprise fund to a special revenue fund in the 2023 budget, tracks the revenues and expenses related to Cypress Cove Aquatic Park.

Below are some highlights from the proposed Aquatics Fund 2025 Budget:

- » Transfer from Corporate Fund to cover capital-related expenses (\$175,320)
- » Daily admissions revenues increased by \$90,066 or 15.09% due to increases in daily rates and patron attendance

- » Increase in season pass sales due to increases in fees and increased pass holders in 2024
- » Increase in facility rentals due to demand (\$12,000 increase to budget)
- » Employee compensation – 4% budget increase for all full-time and part-time employees (except if the employee was below the \$15 minimum wage level, that increase could be more considerable to comply)
- » Decrease in insurance benefits due to single vs family coverage for an employee
- » Increase in concession supply expense due to higher than anticipated expenses in 2024.

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Administration	18,151	602	1,416	1,000	398	66.11%
Admissions	672,845	675,025	700,697	764,026	89,001	13.18%
Season Pass Sales	433,495	502,563	451,834	542,822	40,259	8.01%
Facility Revenue	83,893	90,000	98,854	102,000	12,000	13.33%
Concessions	153,952	147,150	160,606	161,150	14,000	9.51%
Programs	126,310	127,276	126,037	134,700	7,424	5.83%
Investment Income	162	-	115	-	-	100%
TOTAL REVENUES	1,488,808	1,542,616	1,539,559	1,705,698	163,082	10.57%
EXPENSES:						
Administration	-	1,000	-	1,000	-	0.00%
Pool - Cypress	1,247,135	1,309,781	1,523,300	1,355,274	45,493	3.47%
Concessions	97,028	86,503	104,501	105,167	18,664	21.58%
Programs	52,937	56,007	64,581	72,626	16,619	29.67%
Capital Outlay	198,715	1,000	16,399	346,951	345,951	34595.10%
TOTAL EXPENSES	1,595,815	1,454,291	1,708,781	1,881,018	80,776	5.55%

Excess (Deficiency) of Revenues over Expenditures	(107,007)	88,325	(169,222)	(175,320)
Other Financing Sources (Uses)				
Transfers In	90,000	40,656	199,000	175,320
Transfers Out	(8,846)	(40,656)	-	
Fund Balance Reserve	-	47,669	-	-
TOTAL OTHER FINANCING SOURCES (USES)	81,154	47,669	199,000	175,320

Net Change in Fund Balance	(25,853)	135,994	29,778	-
Fund Balance, Beginning	-	(25,853)	(25,853)	3,925
Fund Balance, Ending	(25,853)	110,141	3,925	3,925

AQUATICS CAPITAL EXPENDITURE FUND - 07

The Aquatics Capital Expenditure Fund tracks capital replacement and development outlay at Cypress Cove Aquatic Park. For 2025, an aggressive approach is being taken to ensure the facility is up-to-date. \$346,951 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 a transfer from the Aquatics Fund.

Below are the proposed Aquatics Capital Replacement Fund expenses for 2025:

- » VGB Grates - \$60,000
- » Lazy River Sandblasting/Painting - \$175,000
- » Lazy River Heater - \$37,000
- » A/C Units - \$36,600
- » East Open Flume Slide Motor - \$12,350
- » Miscellaneous Capital Items - \$26,001

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 only be used as a temporary loan to the District and must be reimbursed upon collecting other taxes.

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Interest Income	5,470	3,500	5,854	2,500	(1,000)	-28.57%
TOTAL REVENUES	5,470	3,500	5,854	2,500	(1,000)	-28.57%
EXPENSES:						
General Expenses	-	116,444	-	121,468	5,024	4.31%
TOTAL EXPENSES	-	116,444	-	121,468	5,024	4.31%

Net Change in Fund Balance	5,470	(112,944)	5,854	(118,968)
Fund Balance, Beginning	107,644	112,944	113,114	118,968
Fund Balance, Ending	113,114	-	118,968	-

SEASPAR FUND SUMMARY - FUND 19

The Special Recreation Fund (SEASPAR), a special revenue fund, was established according to 70 ILCS 1205/5-8 to collect a tax not exceeding .04% of the value of all taxable property in the District. The tax proceeds help fund programming for patrons with special needs through SEASPAR.

Below are the proposed ADA Projects for 2025:

- » Ides Grove East – Accessible Pathway to Fishing Pier
- » Ides Grove East – Accessible Playground Pathway
- » Summerhill Park – Creek Overlook Accessible Plaza
- » Lake Harriet – Accessible Pathway to Fishing Pier

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Property Taxes	227,658	274,718	275,277	287,710	12,992	4.73%
Interest Income	6,527	4,500	4,902	4,500	-	0.00%
TOTAL REVENUES	234,185	279,218	280,179	292,210	12,992	4.65%
EXPENSES:						
Capital Outlay	83,684	214,500	17,617	205,500	(9,000)	-4.20%
Inclusion Services	16,031	35,000	29,082	35,000	-	0.00%
Tax Distribution	190,074	239,718	243,118	252,710	12,992	5.42%
TOTAL EXPENSES	289,789	489,218	289,817	493,210	3,992	0.82%

Net Change in Fund Balance	(55,604)	(210,000)	(9,638)	(201,000)
Fund Balance, Beginning	267,173	196,168	211,569	201,931
Fund Balance, Ending	211,569	(13,832)	201,931	931

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. In 2025, \$100,000 will be transferred to the Capital Development Fund to help pay for a portion of the Towne Centre Project.

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Donations	26,425	-	16,058	10,000	10,000	100%
Interest Income	4,786	3,000	5,122	4,000	1,000	33.33%
Other Revenue	-	-	-	-	-	100%
TOTAL REVENUES	31,211	3,000	21,180	14,000	11,000	366.67%
EXPENSES:						
General Expenses	-	-	-	-	-	100%
Capital Outlay	-	73,807	-	6,000	(67,807)	-91.87%
TOTAL EXPENSES	-	73,807	-	6,000	(67,807)	-91.87%

Excess (Deficiency) of Revenues over Expenditures	31,211	(70,807)	21,180	8,000
Other Financing Sources (Uses)				
Transfers In	-	-	-	-
Transfers Out	-	(300,000)	(300,000)	(100,000)
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	-	(300,000)	(300,000)	(100,000)


Net Change in Fund Balance	31,211	(370,807)	(278,820)	(92,000)
Fund Balance, Beginning	339,782	339,250	370,993	92,173
Fund Balance, Ending	370,993	(31,557)	92,173	173

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 2025 event will mark the 40th Jubilee celebration with an increased budget to add more entertainment value.

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Jubilee Sponsorships	6,600	6,000	2,350	3,000	(3,000)	-50.00%
Food Booth Registrations	5,405	5,500	6,075	5,500	-	0.00%
Carnival Income	87,174	82,000	83,621	82,000	-	0.00%
Alcoholic Beverages	48,791	55,500	62,063	58,500	3,000	5.41%
Non-Alcoholic Beverages	3,467	3,500	4,525	3,500	-	0.00%
Beer/Donut Dash Registrations	5,017	5,000	5,260	5,000	-	0.00%
Beer/Donut Dash Sponsorships	500	500	250	500	-	0.00%
Fishing Derby	285	300	330	300	-	0.00%
Other Revenue	11,417	13,553	3,467	35,255	21,702	18,235
Interest Income	40	5	20	5	-	0.00%
TOTAL REVENUES	168,696	171,858	167,961	193,560	21,702	12.63%
EXPENSES:						
Employee Compensation	11,488	11,898	10,841	12,302	404	3.40%
Printing/Advertising/Postage	7,415	7,700	4,545	7,900	200	2.60%
Contractual Services	8,238	8,500	8,865	9,000	500	5.88%
Utilities - Electric	9,468	9,600	9,265	9,600	-	0.00%
Supplies	2,512	6,050	2,433	6,050	-	0.00%
Entertainment Contract	21,546	25,000	25,497	35,000	10,000	40.00%
Carnival	58,330	54,940	55,658	54,940	-	0.00%
Tents	8,843	9,500	6,153	9,500	-	0.00%
Alcoholic Beverage Purchases	11,882	11,250	14,248	13,648	2,398	21.32%
Fireworks	8,000	8,000	8,000	15,000	7,000	87.50%
Sales Tax	-	3,400	4,635	3,100	(300)	-8.82%
Beer/Donut Dash Expenses	3,755	3,500	5,345	3,500	-	0.00%
Other Expenses	12,327	12,520	12,477	14,020	1,500	11.98%
TOTAL EXPENSES	163,804	171,858	167,962	193,560	21,702	12.63%
Net Change in Fund Balance	4,892	-	(1)	-		
Fund Balance, Beginning	(46)	4,846	4,846	4,845		
Fund Balance, Ending	4,846	4,846	4,845	4,845		

FIDUCIARY FUNDS

A close-up photograph of a hand holding a stack of coins, with a blue overlay and a white diagonal banner containing the text 'FIDUCIARY FUNDS'. The background is dark and out of focus, showing more stacks of coins.

VILLAGE GREENS GOLF COURSE FUND SUMMARY - FUND 18

The Village Greens Operating Fun, a fiduciary fund, is used to track the operational revenues and expenses at the golf course. The District, as has been noted, does not own the golf course, and an accounting change in the past years has changed the reporting on Village Greens. Village Greens had a surplus in 2024, which marks two consecutive years of surplus, and the 2025 budget has a projected surplus of \$213,000, which will be transferred to fund capital replacement at the golf course.

Below are some highlights in the proposed Village Greens

Operating Fund 2024 budget:

- » Increase in golf cart rentals based on 2024 actuals
- » Increase in pro shop sales to budget a more accurate figure
- » Increase in food and beverage sales to reflect a strong 2024 season
- » Employee compensation – 4% budget increase for all full-time and part-time employees (except if the employee was below the \$15 minimum wage level, that increase could be more considerable to be in compliance with the law)
- » Increase in transfer to fund capital from projected surplus
- » Increase in golf cart repairs for the aging fleet
- » Increase in pesticide/fungicide based on increasing prices
- » Increase in golf shop expenses based on 2024 increased actuals
- » Increase in food and beverage due to increased sales, more product needed

VILLAGE GREENS FUND SUMMARY - FUND 18

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Green Fees	915,319	1,036,900	1,001,959	987,723	(49,177)	-4.74%
Rental Services	344,328	318,994	372,573	367,000	48,006	15.05%
Handicap Services	6,160	6,000	9,790	9,000	3,000	50.00%
Other Revenue	2,301	1,000	2,896	4,000	3,000	300.00%
Golf Shop	109,637	72,500	81,018	81,000	8,500	11.72%
Food & Beverage	377,475	329,000	455,686	461,000	132,000	40.12%
TOTAL REVENUES	1,755,220	1,764,394	1,923,922	1,909,723	145,329	8.28%
EXPENSES:						
Administration	856,597	749,316	883,122	810,883	61,567	8.22%
Grounds/Maintenance	432,651	482,529	529,359	516,714	34,185	7.08%
Golf Shop	69,725	48,713	77,477	55,000	6,287	12.91%
Food & Beverage	280,884	260,186	356,484	314,127	53,941	20.73%
Capital Outlay	100,225	69,000	13,070	213,000	144,000	208.70%
TOTAL EXPENSES	1,740,082	1,609,744	1,859,512	1,909,724	299,980	18.64%
Excess (Deficiency) of Revenues over Expenditures	15,138	154,650	64,410	(1)		
Other Financing Sources (Uses)						
Transfers In	99,874	69,000	13,070	213,000		
Transfers Out	-	(223,650)	(13,070)	(213,000)		
TOTAL OTHER FINANCING SOURCES (USES)	99,874	(154,650)	-	-		
Net Change in Fund Balance	115,012	-	64,410	(1)		
Fund Balance, Beginning	(227,397)	(112,385)	(112,385)	(47,975)		
Fund Balance, Ending	(112,385)	(112,385)	(47,975)	(47,976)		

VGGC CRP Fund Summary - FUND 46

The Village Greens Capital Replacement Fund is used to track capital replacement expenses at Village Greens. For 2025, 213,000 in budgeted expenses are proposed. Funding for the expenses will come from a transfer from the Village Greens Operating Fund.

Below are the proposed Village Greens Capital Replacement Fund expenses for 2025:

- » POE Switch - \$4,000 (Carryforward from 2024 Budget)
- » Greens/Approaches/Collars Mower - \$35,000
- » Utility Vehicle - \$19,000
- » Clubhouse Roof Replacement - \$140,000
- » Water Heater Replacement - \$15,000

	AUDITED 12/31/2023 ACTUALS	12/31/2024 BUDGET	12/31/2024 ESTIMATED ACTUALS	12/31/2025 PROPOSED BUDGET	CHANGE FROM 12/31/2024 BUDGET	% CHANGE FROM 12/31/2024 BUDGET
REVENUES:						
Interest Income	-	-	-	-	-	100%
Other Income	-	-	-	-	-	100%
TOTAL REVENUES	-	-	-	-	-	100%
EXPENSES:						
General Expenses	-	-	-	-	-	100%
Capital Replacement	99,872	69,000	13,070	213,000	144,000	208.70%
TOTAL EXPENSES	99,872	69,000	13,070	213,000	144,000	208.70%

Excess (Deficiency) of Revenues over Expenditures	(99,872)	(69,000)	(13,070)	(213,000)
Other Financing Sources (Uses)				
Transfers In	99,872	69,000	13,070	213,000
Transfers Out	-	-	-	-
Fund Balance Reserve	-	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	99,872	69,000	13,070	213,000

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



SCAN THE QR
for more info!



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