NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Discount Rate

The discount rate used to measure the total pension liability was 6.50%, while the prior valuation used 6.33%. The projection of cash flows used to determine the discount rate assumed that member contributions will be made at the current contribution rate and that Village contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rate. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all project future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all period of projected benefit payments to determine the total pension liability.

Discount Rate Sensitivity

The following is a sensitive analysis of the net pension liability to changes in the discount rate. The table below presents the net pension liability of the Village calculated using the discount rate as well as what the Village's net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease (5.50%)	Current Discount Rate (6.50%)	1% Increase (7.50%)
Net Pension Liability	$ 39,394,899	25,937,944	14,898,650

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Changes in the Net Pension Liability

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2024	$ 97,683,539	62,440,350	35,243,189
Changes for the Year:			
Service Cost	1,580,739	—	1,580,739
Interest on the Total Pension Liability	6,095,882	—	6,095,882
Changes of Benefit Terms	—	—	—
Difference Between Expected and Actual Experience of the Total Pension Liability	1,117,530	—	1,117,530
Changes of Assumptions	(2,123,815)	—	(2,123,815)
Contributions - Employer	—	4,212,362	(4,212,362)
Contributions - Employees	—	569,691	(569,691)
Contributions - Other	—	481,535	(481,535)
Net Investment Income	—	10,769,361	(10,769,361)
Benefit Payments, Including Refunds of Employee Contributions	(4,956,187)	(4,956,187)	—
Other (Net Transfer)	—	(57,368)	57,368
Net Changes	1,714,149	11,019,394	(9,305,245)
Balances at December 31, 2025	99,397,688	73,459,744	25,937,944
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability			73.90%

NOTE 4 - OTHER INFORMATION - Continued

EMPLOYEE RETIREMENT SYSTEM - DEFINED BENEFIT PENSION PLANS - Continued

Police Pension Plan - Continued

Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

For the fiscal year ended December 31, 2025, the Village recognized pension expense of $2,654,732. At December 31, 2025, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 4,061,886	(1,054,684)	3,007,202
Change in Assumptions	3,898,134	(3,738,283)	159,851
Net Difference Between Projected and Actual Earnings on Pension Plan Investments	—	(7,121,063)	(7,121,063)
Total Deferred Amounts Related to Police Pension	7,960,020	(11,914,030)	(3,954,010)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Fiscal Year	Net Deferred Outflows/ (Inflows) of Resources
2026	$ 700,452
2027	(2,423,929)
2028	(1,388,594)
2029	(757,164)
2030	(84,775)
Thereafter	—
Total	(3,954,010)

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS

General Information about the OPEB Plan

Plan Description. The Village's defined benefit OPEB plan, Retiree Benefits Plan (RBP), provides OPEB for all permanent full-time general and public safety employees of the Village. RBP is a single-employer defined benefit OPEB plan administered by the Village. Article 11 of the State Compiled Statutes grants the authority to establish and amend the benefit terms and financing requirements to the Village Board. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a stand-alone financial report.

Benefits Provided. RBP offers medical, prescription, limited vision, and dental coverage to retirees. Retirees pay full cost of coverage. Coverage ends at age 65 or once retirees are eligible for Medicare.

Plan Membership. As of December 31, 2025, the measurement date, the following employees were covered by the benefit terms:

Inactive Plan Members Currently Receiving Benefits	21
Inactive Plan Members Entitled to but not yet Receiving Benefits	—
Active Plan Members	116
Total	137

Total OPEB Liability

The Village's total OPEB liability was measured as of December 31, 2025, and was determined by an actuarial valuation as of December 31, 2024.

Actuarial Assumptions and Other Inputs. The total OPEB liability in the December 31, 2024 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary Increases	2.50%
Discount Rate	4.83%
Healthcare Cost Trend Rates	Initial Trend Rate for HMO of 7.80% and HDHP of 8.30% decreasing to an Ultimate Trend Rate of 5.00%.
Retirees' Share of Benefit-Related Costs	100% of Benefit-Related Costs

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Total OPEB Liability - Continued

Actuarial Assumptions and Other Inputs - Continued. The discount rate was based on the bond buyer 20-year G.O. Bond Index.

Mortality rates for IMRF employees were based on PubG-2010(B) improved generationally using MP- 2021 improvement rates weighted per IMRF experience study report dated January 4, 2024. Mortality rates for police employees follows the sex distinct raw rates as developed in the PubS-2010(A) study improved to 2021 using MP-2021 improvement rates improved generationally using MP-2021 improvement rates.

Change in the Total OPEB Liability

	Total OPEB Liability
Balances at December 31, 2024	$ 4,393,537
Changes for the Year:	
Service Cost	132,691
Interest on the Total OPEB Liability	175,334
Changes of Benefit Terms	—
Difference Between Expected and Actual Experience	—
Changes of Assumptions or Other Inputs	(379,694)
Benefit Payments	(192,232)
Net Changes	(263,901)
Balances at December 31, 2025	4,129,636

Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The discount rate used to measure the total pension liability was 4.83%, while the prior valuation used 4.08%. The following presents the total OPEB liability, calculated using the discount rate, as well as what the total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher:

	1% Decrease (3.83%)	Current Discount Rate (4.83%)	1% Increase (5.83%)
Total OPEB Liability	$ 4,648,813	4,129,636	3,700,044

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability, calculated using a variable Healthcare Trend Rate, as well as what the total OPEB liability would be if it were calculated using a Healthcare Trend Rate that is one percentage point lower or one percentage point higher:

	1% Decrease (Varies)	Healthcare Cost Trend Rates (Varies)	1% Increase (Varies)
Total OPEB Liability	$ 3,602,057	4,129,636	4,781,483

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the fiscal year ended December 31, 2025, the Village recognized OPEB expense of $221,013. At December 31, 2025, the Village and reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Totals
Difference Between Expected and Actual Experience	$ 1,022,946	(167,565)	855,381
Change in Assumptions	689,275	(2,215,334)	(1,526,059)
Net Difference Between Projected and Actual Earnings on OPEB Investments	—	—	—
Total Deferred Amounts Related to OPEB	1,712,221	(2,382,899)	(670,678)

NOTE 4 - OTHER INFORMATION - Continued

OTHER POST-EMPLOYMENT BENEFITS - Continued

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB - Continued

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Fiscal Year	Net Deferred (Inflows) of Resources
2026	$ (46,160)
2027	(46,160)
2028	(46,160)
2029	(77,248)
2030	(88,052)
Thereafter	(366,898)
Totals	(670,678)

SUBSEQUENT EVENTS

In 2025, a Tax Increment Financing District was proposed for the 75th Street Corridor Redevelopment. The Tax Increment Financing Ordinance was approved by the Village Board on February 5, 2026.

On June 9, 2026, the Village issued $15,490,000 of General Obligation Bonds Series 2026, with interest rates ranging from 4.00% to 5.00% and a final maturity date of December 15, 2046.

SPECIAL SERVICE AREA INFORMATION

In May of 2024, the Village approved ordinances to establish dormant Special Service Areas #10 and #11 for the proposed development of residential areas and commercial properties, respectively. As of December 31, 2025, there are no activities related to these Special Service Areas.

REQUIRED SUPPLEMENTARY INFORMATION

Required supplementary information includes financial information and disclosures that are required by the GASB but are not considered a part of the basic financial statements. Such information includes:

- Schedule Employer Contributions - Last Ten Fiscal Years
    - Illinois Municipal Retirement Fund - Regular Plan
    - Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan
    - Police Pension Fund

- Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
    - Illinois Municipal Retirement Fund - Regular Plan
    - Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan
    - Police Pension Fund

- Schedule of Investment Returns - Last Ten Fiscal Years
    - Police Pension Fund

- Schedule of Changes in the Employer's Total OPEB Liability
    - Retiree Benefit Plan

- Budgetary Comparison Schedules
    - General Fund
    - Motor Fuel Tax - Special Revenue Fund

Notes to the Required Supplementary Information

Budgetary Information - Budgets are adopted on a basis consistent with generally accepted accounting principles.

Illinois Municipal Retirement Fund - Regular Plan
Schedule of Employer Contributions - Last Ten Fiscal Years
December 31, 2025

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	$ 771,612	$ 771,612	$ —	$ 6,182,788	12.48%
2017	744,383	744,383	—	5,988,894	12.43%
2018	738,932	738,932	—	6,219,450	11.88%
2019	622,713	622,713	—	6,259,773	9.95%
2020	736,943	736,943	—	5,965,012	12.35%
2021	666,745	666,745	—	5,727,423	11.64%
2022	572,702	572,702	—	5,915,194	9.68%
2023	444,420	444,420	—	6,417,070	6.93%
2024	453,084	453,084	—	6,848,461	6.62%
2025	596,912	596,912	—	5,653,887	10.56%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan
Schedule of Employer Contributions - Last Ten Fiscal Years
December 31, 2025

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	$ —	$ —	$ —	$ —	—%
2017	—	—	—	—	—%
2018	—	—	—	—	—%
2019	—	—	—	—	—%
2020	—	—	—	—	—%
2021	—	—	—	—	—%
2022	—	—	—	—	—%
2023	—	—	—	—	—%
2024	—	—	—	—	—%
2025	—	—	—	—	—%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level % Pay (Closed)
Remaining Amortization Period	19 Years
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.75% to 13.75%, Including Inflation
Investment Rate of Return	7.25%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017-2019.
Mortality	For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020. For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020. For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.

Police Pension Fund
Schedule of Employer Contributions - Last Ten Fiscal Years
December 31, 2025

Fiscal Year	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Excess/ (Deficiency)	Covered Payroll	Contributions as a Percentage of Covered Payroll
2016	$ 1,748,481	$ 2,014,246	$ 265,765	$ 5,097,238	39.52%
2017	2,041,286	2,216,498	175,212	5,275,641	42.01%
2018	2,432,651	2,447,309	14,658	4,701,039	52.06%
2019	3,159,852	3,182,194	22,342	4,842,070	65.72%
2020	3,985,531	3,985,531	—	5,141,615	77.52%
2021	4,783,791	4,783,791	—	5,301,532	90.23%
2022	4,647,139	4,900,933	253,794	5,346,273	91.67%
2023	4,030,987	4,030,987	—	5,527,116	72.93%
2024	4,048,509	4,043,135	(5,374)	5,395,550	74.93%
2025	4,128,002	4,212,362	84,360	5,801,288	72.61%

Notes to the Required Supplementary Information:

Actuarial Cost Method	Entry Age Normal
Amortization Method	Level % Pay (Open)
Remaining Amortization Period	100% Funded Over 14 Years (Rolling)
Asset Valuation Method	5-Year Smoothed Fair Value
Inflation	2.25%
Salary Increases	2.50%
Investment Rate of Return	6.50%
Retirement Age	50-65
Mortality	Pub-2010 Adjusted for Plan Status, Demographics, and Illinois Public Pension Data, as Described.

Illinois Municipal Retirement Fund - Regular Plan
Schedule of Changes in the Employer's Net Pension Liability/(Asset) - Last Ten Measurement Years
December 31, 2025

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability			
Service Cost	$ 642,077	659,485	643,988
Interest	2,637,676	2,794,938	2,875,530
Differences Between Expected and Actual Experience	133,971	(284,201)	612,967
Change of Assumptions	49,992	(102,591)	(1,278,970)
Benefit Payments, Including Refunds of Member Contributions	(1,273,988)	(1,376,036)	(1,798,512)
Net Change in Total Pension Liability	2,189,728	1,691,595	1,055,003
Total Pension Liability - Beginning	35,533,765	37,723,493	39,415,088
Total Pension Liability - Ending	37,723,493	39,415,088	40,470,091
Plan Fiduciary Net Position			
Contributions - Employer	$ 765,427	769,390	740,372
Contributions - Members	271,850	274,939	269,501
Net Investment Income	161,848	2,209,086	5,858,378
Benefit Payments, Including Refunds of Member Contributions	(1,273,988)	(1,376,036)	(1,799,369)
Other (Net Transfer)	(197,679)	182,765	(203,298)
Net Change in Plan Fiduciary Net Position	(272,542)	2,060,144	4,865,584
Plan Net Position - Beginning	32,487,910	32,215,368	34,275,512
Plan Net Position - Ending	32,215,368	34,275,512	39,141,096
Employer's Net Pension Liability/(Asset)	$ 5,508,125	5,139,576	1,328,995
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	85.40%	86.96%	96.72%
Covered Payroll	$ 6,001,608	6,182,788	5,988,894
Employer's Net Pension Liability/(Asset) as a Percentage of Covered Payroll	91.78%	83.13%	22.19%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2015 through 2018 and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
607,843	639,546	639,808	516,839	566,685	571,884	595,702
3,022,351	3,059,063	3,058,829	3,187,707	3,267,553	3,529,369	3,730,138
(374,754)	364,111	(256,649)	520,216	199,887	1,271,971	173,445
1,253,468	—	(403,659)	—	—	14,976	—
(1,785,693)	(1,972,805)	(2,059,920)	(2,260,452)	(2,332,105)	(2,521,585)	(2,707,488)
2,723,215	2,089,915	978,409	1,964,310	1,702,020	2,866,615	1,791,797
40,470,091	43,193,306	45,283,221	46,261,630	48,225,940	49,927,960	52,794,575
43,193,306	45,283,221	46,261,630	48,225,940	49,927,960	52,794,575	54,586,372
738,870	624,726	719,380	667,245	592,326	443,392	445,027
279,875	293,782	286,953	263,468	302,207	299,930	302,661
(2,084,491)	6,780,559	5,853,957	7,792,457	(6,702,279)	4,988,769	4,925,669
(1,785,693)	(1,972,805)	(2,059,920)	(2,260,452)	(2,332,105)	(2,521,585)	(2,707,488)
323,400	301,218	(26,701)	(40,239)	(127,570)	1,358,909	(1,164,737)
(2,528,039)	6,027,480	4,773,669	6,422,479	(8,267,421)	4,569,415	1,801,132
39,141,096	36,613,057	42,640,537	47,414,206	53,836,685	45,569,264	50,138,679
36,613,057	42,640,537	47,414,206	53,836,685	45,569,264	50,138,679	51,939,811
6,580,249	2,642,684	(1,152,576)	(5,610,745)	4,358,696	2,655,896	2,646,561
84.77%	94.16%	102.49%	111.63%	91.27%	94.97%	95.15%
6,219,450	6,259,773	5,965,012	5,727,423	6,080,944	6,398,340	6,732,629
105.80%	42.22%	(19.32%)	(97.96%)	71.68%	41.51%	39.31%

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Plan
Schedule of Changes in the Employer's Net Pension (Asset) - Last Ten Measurement Years
December 31, 2025

	12/31/2015	12/31/2016	12/31/2017
Total Pension Liability			
Service Cost	$ —	—	—
Interest	14,744	14,525	14,566
Differences Between Expected and Actual Experience	2,461	1,259	1,331
Change of Assumptions	—	—	(5,449)
Benefit Payments, Including Refunds of Member Contributions	(25,170)	(15,079)	(15,415)
Net Change in Total Pension Liability	(7,965)	705	(4,967)
Total Pension Liability - Beginning	209,177	201,212	201,917
Total Pension Liability - Ending	201,212	201,917	196,950
Plan Fiduciary Net Position			
Contributions - Employer	$ —	—	—
Contributions - Members	—	—	—
Net Investment Income	1,415	18,681	55,720
Benefit Payments, Including Refunds of Member Contributions	(25,170)	(15,079)	(15,415)
Other (Net Transfer)	113	1,217	(5,290)
Net Change in Plan Fiduciary Net Position	(23,642)	4,819	35,015
Plan Net Position - Beginning	295,608	271,966	276,785
Plan Net Position - Ending	271,966	276,785	311,800
Employer's Net Pension (Asset)	$ (70,754)	(74,868)	(114,850)
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	135.16%	137.08%	158.31%
Covered Payroll	$ —	—	—
Employer's Net Pension (Asset) as a Percentage of Covered Payroll	—%	—%	—%

Changes of Assumptions. Changes in assumptions related to the discount rate were made in 2017, 2018, and 2020. Changes in assumptions related to the demographics were made in 2017 and 2023.

12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
—	—	—	—	—	—	—
14,180	13,999	13,955	13,857	13,761	13,641	13,472
1,519	1,695	1,846	1,809	1,955	2,149	27,692
4,261	—	(497)	—	—	(382)	—
(15,766)	(16,121)	(16,474)	(16,824)	(17,174)	(17,549)	(17,929)
4,194	(427)	(1,170)	(1,158)	(1,458)	(2,141)	23,235
196,950	201,144	200,717	199,547	198,389	196,931	194,790
201,144	200,717	199,547	198,389	196,931	194,790	218,025
—	—	—	—	—	—	—
—	—	—	—	—	—	—
(25,070)	59,952	50,911	67,159	(64,225)	38,974	37,657
(15,766)	(16,121)	(16,474)	(16,824)	(17,174)	(17,549)	(17,929)
5,980	557	1,685	(462)	582	8,855	19,957
(34,856)	44,388	36,122	49,873	(80,817)	30,280	39,685
311,800	276,944	321,332	357,454	407,327	326,510	356,790
276,944	321,332	357,454	407,327	326,510	356,790	396,475
(75,800)	(120,615)	(157,907)	(208,938)	(129,579)	(162,000)	(178,450)
137.68%	160.09%	179.13%	205.32%	165.80%	183.17%	181.85%
—	—	—	—	—	—	—
—%	—%	—%	—%	—%	—%	—%

Police Pension Fund
Schedule of Changes in the Employer's Net Pension Liability - Last Ten Measurement Years
December 31, 2025

	12/31/2016	12/31/2017	12/31/2018
Total Pension Liability			
Service Cost	$ 923,790	1,008,469	1,077,549
Interest	3,961,867	3,965,015	4,445,944
Changes in Benefit Terms	—	—	—
Differences Between Expected and Actual Experience	(2,791,994)	1,708,354	382,078
Change of Assumptions	4,047,968	3,654,815	1,232,856
Benefit Payments, Including Refunds of Member Contributions	(2,698,438)	(3,110,829)	(3,520,778)
Administrative Expense	—	—	—
Net Change in Total Pension Liability	3,443,193	7,225,824	3,617,649
Total Pension Liability - Beginning	55,995,657	59,438,850	66,664,674
Total Pension Liability - Ending	59,438,850	66,664,674	70,282,323
Plan Fiduciary Net Position			
Contributions - Employer	$ 2,014,246	2,216,498	2,447,309
Contributions - Members	450,757	465,644	465,543
Contributions - Other	—	—	—
Net Investment Income	1,534,424	3,880,879	(1,438,681)
Benefit Payments, Including Refunds of Member Contributions	(2,698,438)	(3,110,829)	(3,520,778)
Administrative Expenses	(41,895)	(51,689)	(38,384)
Net Change in Plan Fiduciary Net Position	1,259,094	3,400,503	(2,084,991)
Plan Net Position - Beginning	30,883,144	32,142,238	35,542,741
Plan Net Position - Ending	32,142,238	35,542,741	33,457,750
Employer's Net Pension Liability	$ 27,296,612	31,121,933	36,824,573
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	54.08%	53.32%	47.60%
Covered Payroll	$ 5,097,238	5,275,641	4,701,039
Employer's Net Pension Liability as a Percentage of Covered Payroll	535.52%	589.92%	783.33%

Change of Assumptions. In Fiscal Year 2025, the change of assumptions was calculated due to a change in the bond rate assumption.

12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
1,166,474	1,575,265	1,449,305	1,449,504	1,502,754	1,347,520	1,580,739
4,628,112	5,162,531	5,042,027	5,282,720	5,498,830	5,879,933	6,095,882
302,624	—	—	(47,815)	—	—	—
3,264,080	(1,045,242)	(3,272,114)	518,614	1,472,224	2,775,081	1,117,530
2,181,450	2,227,212	528,654	4,282,762	(4,134,775)	2,305,297	(2,123,815)
(3,435,401)	(3,521,945)	(3,734,429)	(3,969,330)	(4,469,027)	(4,784,312)	(4,956,187)
—	(27,367)	—	—	—	—	—
8,107,339	4,370,454	13,443	7,516,455	(129,994)	7,523,519	1,714,149
70,282,323	78,389,662	82,760,116	82,773,559	90,290,014	90,160,020	97,683,539
78,389,662	82,760,116	82,773,559	90,290,014	90,160,020	97,683,539	99,397,688
3,182,194	3,985,531	4,783,791	4,900,933	4,030,987	4,043,135	4,212,362
480,222	505,621	530,199	526,192	547,737	536,706	569,691
—	—	—	6,202	—	9,082	481,535
6,051,282	5,221,418	6,799,349	(8,023,229)	7,982,280	7,137,154	10,769,361
(3,435,401)	(3,521,945)	(3,734,429)	(3,969,330)	(4,469,027)	(4,784,312)	(4,956,187)
(30,700)	(27,367)	(71,781)	(79,831)	(69,117)	(60,946)	(57,368)
6,247,597	6,163,258	8,307,129	(6,639,063)	8,022,860	6,880,819	11,019,394
33,457,750	39,705,347	45,868,605	54,175,734	47,536,671	55,559,531	62,440,350
39,705,347	45,868,605	54,175,734	47,536,671	55,559,531	62,440,350	73,459,744
38,684,315	36,891,511	28,597,825	42,753,343	34,600,489	35,243,189	25,937,944
50.65%	55.42%	65.45%	52.65%	61.62%	63.92%	73.90%
4,842,070	5,141,615	5,301,532	5,346,273	5,527,116	5,395,550	5,801,288
798.92%	717.51%	539.43%	799.68%	626.01%	653.19%	447.11%

Police Pension Fund
Schedule of Investment Returns - Last Ten Fiscal Years
December 31, 2025

Fiscal Year	Annual Money-Weighted Rate of Return, Net of Investment Expense
2016	5.03%
2017	12.18%
2018	(4.20%)
2019	12.00%
2020	13.56%
2021	14.80%
2022	(14.60%)
2023	17.00%
2024	10.21%
2025	17.79%

Retiree Benefits Plan
Schedule of Changes in the Employer's Total OPEB Liability
December 31, 2025

See Following Page

VILLAGE OF WOODRIDGE, ILLINOIS

Retiree Benefits Plan
Schedule of Changes in the Employer's Total OPEB Liability
December 31, 2025

		12/31/2018	12/31/2019
Total OPEB Liability			
Service Cost	$	145,406	136,600
Interest		131,075	149,154
Differences Between Expected and Actual Experience		—	13,349
Change of Assumptions		(326,844)	331,312
Benefit Payments		(159,907)	(108,748)
Net Change in Total OPEB Liability		(210,270)	521,667
Total OPEB Liability - Beginning		3,887,841	3,677,571
Total OPEB Liability - Ending		3,677,571	4,199,238
Employee-Covered Payroll		11,649,905	11,941,153
Total OPEB Liability as a Percentage of Employee-Covered Payroll		31.57%	35.17%

Notes:

This schedule is intended to show information for ten years. Information for additional years will be displayed as it becomes available.

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement 75.

Changes of Assumptions. Changes of assumptions and other inputs reflect the effects of changes in the discount rate from 2018 through 2025.

12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024	12/31/2025
172,203	207,649	252,946	104,361	121,497	132,691
113,442	101,218	104,785	131,564	124,370	175,334
—	1,599,049	(253,721)	—	92,125	—
464,442	(1,470,481)	(1,518,354)	175,728	306,373	(379,694)
(118,024)	(113,784)	(136,584)	(134,732)	(131,773)	(192,232)
632,063	323,651	(1,550,928)	276,921	512,592	(263,901)
4,199,238	4,831,301	5,154,952	3,604,024	3,880,945	4,393,537
4,831,301	5,154,952	3,604,024	3,880,945	4,393,537	4,129,636
12,239,682	11,571,292	11,892,739	12,190,057	12,905,949	12,924,739
39.47%	44.55%	30.30%	31.84%	34.04%	31.95%

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Revenues			
Taxes	$ 11,083,437	11,083,437	12,201,039
Intergovernmental	13,983,260	13,983,260	16,143,588
Charges for Services	290,083	290,083	397,027
Licenses and Permits	1,386,700	1,386,700	1,518,066
Fines and Forfeitures	255,100	255,100	263,247
Investment Income	555,000	555,000	1,011,608
Miscellaneous	496,660	496,660	859,339
Total Revenues	28,050,240	28,050,240	32,393,914
Expenditures			
General Government	9,030,457	9,030,457	8,820,227
Public Safety	14,676,517	14,676,517	14,412,131
Highways and Streets	3,370,104	3,370,104	3,762,572
Total Expenditures	27,077,078	27,077,078	26,994,930
Excess (Deficiency) of Revenues Over (Under) Expenditures	973,162	973,162	5,398,984
Other Financing Sources (Uses)			
Transfers In	1,500	1,500	1,500
Transfers Out	(281,095)	(5,781,095)	(9,514,428)
	(279,595)	(5,779,595)	(9,512,928)
Net Change in Fund Balance	693,567	(4,806,433)	(4,113,944)
Fund Balance - Beginning			30,307,096
Fund Balance - Ending			26,193,152

Motor Fuel Tax - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Gasoline Tax	$ 445,000	445,000	421,199
Intergovernmental			
Motor Fuel Tax Allotments	1,520,373	1,520,373	1,559,421
Charges for Services	30,000	30,000	6,350
Investment Income	75,000	75,000	138,531
Total Revenues	2,070,373	2,070,373	2,125,501
Expenditures			
Capital Outlay	3,502,037	3,502,037	2,508,795
Net Change in Fund Balance	(1,431,664)	(1,431,664)	(383,294)
Fund Balance - Beginning			3,029,350
Fund Balance - Ending			2,646,056

OTHER SUPPLEMENTARY INFORMATION

Other supplementary information includes financial statements and schedules not required by the GASB, nor a part of the basic financial statements, but are presented for purposes of additional analysis.

Such statements and schedules include:

- Budgetary Comparison Schedules - Major Governmental Funds
- Combining Statements - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Nonmajor Governmental Funds
- Budgetary Comparison Schedules - Enterprise Fund
- Budgetary Comparison Schedules - Internal Service Fund
- Budgetary Comparison Schedule - Pension Trust Fund

GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in another fund.

SPECIAL REVENUE FUNDS

The Special Revenue Funds are created to account for the proceeds of specific revenue sources (other than fiduciary funds or capital project funds) that are legally restricted to expenditure for specified purposes.

Motor Fuel Tax Fund

The Motor Fuel Tax Fund is used to account for restricted revenues from motor fuel tax allotments and gasoline tax revenues, which are used in the operations of certain street maintenance programs and to fund specific capital projects as authorized by the Illinois Department of Transportation.

State Drug Enforcement Fund

The State Drug Enforcement Fund is used to account for restricted resources forfeited to the Village as a result of criminal prosecution.

Federal Drug Enforcement Fund

The Federal Drug Enforcement Fund is used to account for restricted resources forfeited to the Village as a result of criminal prosecution.

Special Service Area #1 Fund

The Special Service Area #1 Fund is used to account for taxes levied for the maintenance of a stormwater management facility for the Seven Bridges area.

Special Service Area #3 Fund

The Special Service Area #3 Fund is used to account for taxes levied for the maintenance of a stormwater management facility for the Richfield Subdivision.

Special Service Area #5 Fund

The Special Service Area #5 Fund is used to account for taxes levied for the maintenance of a stormwater management facility for the Tibers Edge Subdivision.

DEBT SERVICE FUND

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are created to account for all resources used for the acquisition of capital facilities by a governmental unit except those financed by Proprietary Funds.

Capital Projects Fund

The Capital Projects Fund is used to account for intergovernmental revenues, annexation fees and other minor resources restricted or assigned for roadway improvements and large capital projects relating to new development.

Equipment Replacement Fund

The Equipment Replacement Fund is used to account for the funds set aside on an annual basis for the eventual replacement of certain capital equipment.

ENTERPRISE FUND

The Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where it has been decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purpose.

Waterworks and Sewerage Fund

The Waterworks and Sewerage Fund is used to account for the provision of potable water and wastewater treatment services to the residents of the Village and some unincorporated residents.

INTERNAL SERVICE FUND

The Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies other governmental unit, or to other governmental units, on a cost-reimbursement basis.

INTERNAL SERVICE FUND - Continued

Municipal Garage Fund

The Municipal Garage Fund is used to account for the costs of operating a maintenance facility for vehicular equipment used by other Village departments. A monthly charge is assessed which provides for the cost of mechanics, fuel, repair parts, and other expenses.

TRUST FUND

PENSION TRUST FUND

Police Pension Fund

The Police Pension Fund is used to account for the accumulation of resources to be used for retirement annuity payments to employees on the police force at appropriate amounts and times in the future. The fund does not account for the administrative costs of the system, which are borne by the General Fund. Resources are contributed by employees at rates fixed by law and by the Village at amounts determined by an annual actuarial study.

General Fund
Schedule of Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Taxes			
Property Tax	$ 3,788,000	3,788,000	3,771,786
Home Rule Sales Tax	3,863,437	3,863,437	4,713,670
Utility Tax - Electric	1,165,000	1,165,000	1,199,672
Utility Tax - Gas	910,000	910,000	872,781
Telecommunications Tax	410,000	410,000	442,028
Real Estate Transfer Tax	677,000	677,000	906,774
Video Gaming Tax	270,000	270,000	294,328
	11,083,437	11,083,437	12,201,039
Intergovernmental			
State Sales Tax	7,200,000	7,200,000	9,806,267
State Income Tax	5,407,860	5,407,860	5,544,182
State Use Tax	884,000	884,000	284,214
State Cannabis Tax	59,800	59,800	50,885
Personal Property Replacement Tax	47,000	47,000	22,784
Department of Justice Grant	7,500	7,500	3,719
IMAGE Grant	16,500	16,500	18,432
Tobacco Commission	4,600	4,600	4,263
Park District Reimbursement	10,000	10,000	16,851
Other Reimbursements	346,000	346,000	391,991
	13,983,260	13,983,260	16,143,588
Charges for Services			
Charges and Fees	18,000	18,000	8,541
Legal	25,000	25,000	14,910
Economic Development/Village Clerk	34,800	34,800	28,455
Engineering	150,000	150,000	289,536
Police Special Detail	20,000	20,000	21,780
Public Works	41,283	41,283	33,805
Other Charges	1,000	1,000	—
	290,083	290,083	397,027

General Fund
Schedule of Revenues - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Licenses and Permits			
Business Licenses	$ 78,000	78,000	77,498
Liquor Licenses	86,000	86,000	97,850
Tobacco Licenses	2,500	2,500	2,800
Video Gaming Licenses	91,000	91,000	92,250
Vehicle Licenses	10,000	10,000	25,250
Building Permits	550,000	550,000	694,597
Multi-Resident Licenses	125,000	125,000	111,042
Other Permits and Licenses	1,000	1,000	162
Gas Franchise Fees	40,000	40,000	59,737
Cable Franchise Fees	403,200	403,200	356,880
	1,386,700	1,386,700	1,518,066
Fines and Forfeitures			
Court Fines	130,000	130,000	161,291
Village Fines	55,000	55,000	29,518
Supervision Fees	2,000	2,000	—
Late Payment Charge	2,000	2,000	7,569
NSF Fees	100	100	25
Alarm Fees	50,000	50,000	42,539
Police Administration Fees	16,000	16,000	21,380
Criminal Restitution	—	—	925
	255,100	255,100	263,247
Investment Income	555,000	555,000	1,011,608
Miscellaneous			
Unemployment and Liability Insurance Proceeds	100,000	100,000	436,392
Donations	—	—	1,240
Other	396,660	396,660	421,707
	496,660	496,660	859,339
Total Revenues	28,050,240	28,050,240	32,393,914

VILLAGE OF WOODRIDGE, ILLINOIS

General Fund
Schedule of Expenditures - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
General Government			
Mayor and Board of Trustees			
Personnel Services	$ 46,504	46,504	46,240
Commodities	3,000	3,000	5,031
Services and Charges	174,150	174,150	204,450
	223,654	223,654	255,721
Human Resources			
Personnel Services	168,191	168,191	260,643
Services and Charges	161,504	161,504	144,722
	329,695	329,695	405,365
Community Development			
Personnel Services	1,006,376	1,006,376	1,015,662
Commodities	2,200	2,200	2,555
Services and Charges	564,812	564,812	329,487
	1,573,388	1,573,388	1,347,704
General Management Services			
Personnel Services	989,718	989,718	865,817
Commodities	5,192	5,192	6,487
Services and Charges	118,234	118,234	92,972
	1,113,144	1,113,144	965,276
Data Processing			
Personnel Services	178,779	178,779	164,661
Commodities	9,980	9,980	134
Services and Charges	863,010	863,010	1,184,313
Capital Outlay	3,500	3,500	9,699
	1,055,269	1,055,269	1,358,807
Customer Service			
Personnel Services	245,404	245,404	245,055
Commodities	400	400	100
Services and Charges	1,213	1,213	1,265
	247,017	247,017	246,420

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
General Government - Continued			
Finance			
Personnel Services	$ 716,851	716,851	702,281
Commodities	7,900	7,900	7,891
Services and Charges	114,850	114,850	207,416
	839,601	839,601	917,588
Legal Counsel and Liability Insurance			
Commodities	100	100	—
Services and Charges	1,237,850	1,237,850	1,096,308
	1,237,950	1,237,950	1,096,308
Charitable Contributions			
Services and Charges	4,000	4,000	8,000
Engineering and Inspection			
Personnel Services	683,582	683,582	587,133
Commodities	6,100	6,100	2,160
Services and Charges	367,974	367,974	366,956
	1,057,656	1,057,656	956,249
Facilities Maintenance			
Personnel Services	433,500	433,500	434,284
Commodities	57,150	57,150	67,738
Services and Charges	341,433	341,433	313,446
Capital Outlay	17,000	17,000	—
	849,083	849,083	815,468
Rebates			
Services and Charges	500,000	500,000	447,321
Total General Government	9,030,457	9,030,457	8,820,227

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Public Safety			
Administration			
Personnel Services	$ 4,854,372	4,854,372	4,890,584
Commodities	11,550	11,550	11,717
Services and Charges	1,006,759	1,006,759	1,004,183
	5,872,681	5,872,681	5,906,484
Community Services			
Personnel Services	368,477	368,477	371,718
Commodities	8,805	8,805	5,857
Services and Charges	48,607	48,607	44,327
	425,889	425,889	421,902
Records Section			
Personnel Services	380,332	380,332	375,829
Commodities	2,975	2,975	3,484
Services and Charges	22,100	22,100	20,315
	405,407	405,407	399,628
Training			
Commodities	30,000	30,000	28,524
Services and Charges	54,575	54,575	53,958
	84,575	84,575	82,482
Patrol			
Personnel Services	5,063,816	5,063,816	4,945,953
Commodities	69,100	69,100	61,884
Services and Charges	405,214	405,214	397,980
Capital Outlay	31,500	31,500	13,418
	5,569,630	5,569,630	5,419,235
Detective Units			
Personnel Services	738,740	738,740	840,810
Commodities	12,500	12,500	6,704
Services and Charges	50,882	50,882	82,878
	802,122	802,122	930,392

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget Original	Budget Final	Actual
Public Safety - Continued			
Crime Prevention			
Personnel Services	$ 376,496	376,496	229,137
Commodities	4,800	4,800	1,011
Services and Charges	97,826	97,826	73,132
	479,122	479,122	303,280
Tactical Unit			
Personnel Services	909,184	909,184	815,502
Commodities	7,000	7,000	7,566
Services and Charges	120,907	120,907	125,660
	1,037,091	1,037,091	948,728
Total Public Safety	14,676,517	14,676,517	14,412,131
Highways and Streets			
Road Maintenance			
Personnel Services	483,069	483,069	786,477
Commodities	294,050	294,050	360,152
Services and Charges	755,673	755,673	743,266
Capital Outlay	—	—	5,218
	1,532,792	1,532,792	1,895,113
Traffic Control			
Personnel Services	177,708	177,708	177,840
Commodities	73,313	73,313	33,207
Services and Charges	322,475	322,475	395,321
Capital Outlay	4,500	4,500	1,456
	577,996	577,996	607,824
Forestry Services			
Personnel Services	215,954	215,954	182,238
Commodities	42,963	42,963	38,410
Services and Charges	358,564	358,564	326,609
	617,481	617,481	547,257

General Fund
Schedule of Expenditures - Budget and Actual - Continued
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Highways and Streets - Continued			
Storm Water Management			
Personnel Services	$ 367,081	367,081	494,407
Commodities	48,950	48,950	33,507
Services and Charges	225,804	225,804	184,464
	641,835	641,835	712,378
Total Highways and Streets	3,370,104	3,370,104	3,762,572
Total Expenditures	27,077,078	27,077,078	26,994,930

Debt Service Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Revenues			
Investment Income	$ —	—	—
Expenditures			
Debt Service			
Principal Retirement	1,390,000	1,390,000	1,390,000
Interest and Fiscal Charges	991,098	991,098	990,148
Total Expenditures	2,381,098	2,381,098	2,380,148
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,381,098)	(2,381,098)	(2,380,148)
Other Financing Sources (Uses)			
Transfers In	2,379,198	2,379,198	2,379,198
Transfers Out	—	—	(280,759)
	2,379,198	2,379,198	2,098,439
Net Change in Fund Balance	(1,900)	(1,900)	(281,709)
Fund Balance - Beginning			281,709
Fund Balance - Ending			—

Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget Original	Budget Final	Actual
Revenues			
Taxes			
Home Rule Sales Tax	$ 2,561,000	2,561,000	3,142,447
Intergovernmental			
State Income Tax	600,873	600,873	616,020
Park District Reimbursements	668,825	668,825	668,825
Charges for Services	255,000	255,000	278,877
Investment Income	600,000	600,000	612,036
Miscellaneous	1,000	1,000	30,869
Total Revenues	4,686,698	4,686,698	5,349,074
Expenditures			
Highways and Streets			
Services and Charges	540,000	540,000	433,196
Capital Outlay	6,097,260	6,097,260	3,990,159
Debt Service			
Principal Retirement	—	—	203,058
Total Expenditures	6,637,260	6,637,260	4,626,413
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,950,562)	(1,950,562)	722,661
Other Financing Sources (Uses)			
Lease Proceeds	—	—	940,135
Transfers In	—	—	280,759
Transfers Out	(2,379,198)	(2,379,198)	(2,379,198)
	(2,379,198)	(2,379,198)	(1,158,304)
Net Change in Fund Balance	(4,329,760)	(4,329,760)	(435,643)
Fund Balance - Beginning			11,118,972
Fund Balance - Ending			10,683,329

VILLAGE OF WOODRIDGE, ILLINOIS

Nonmajor Governmental
Combining Balance Sheet
December 31, 2025

	Special
	State Drug Enforcement
ASSETS	
Cash and Investments	$ 680,520
Receivables - Net of Allowances	
Property Taxes	—
Accrued Interest	566
Total Assets	681,086
LIABILITIES	
Accounts Payable	21,322
Unearned Revenue	95,796
Total Liabilities	117,118
DEFERRED INFLOWS OF RESOURCES	
Property Taxes	—
Total Liabilities and Deferred Inflows of Resources	117,118
FUND BALANCES	
Restricted	563,968
Committed	—
Total Fund Balances	563,968
Total Liabilities, Deferred Inflows of Resources and Fund Balances	681,086

Revenue				Capital Projects	
Federal Drug Enforcement	Special Service Area #1	Special Service Area #3	Special Service Area #5	Equipment Replacement	Totals
450,936	863,893	91,932	50,200	2,571,077	4,708,558
—	48,550	8,430	10,050	—	67,030
7,187	493	—	—	6,027	14,273
458,123	912,936	100,362	60,250	2,577,104	4,789,861
—	—	83	—	—	21,405
—	—	—	—	—	95,796
—	—	83	—	—	117,201
—	48,550	8,430	10,050	—	67,030
—	48,550	8,513	10,050	—	184,231
458,123	864,386	91,849	50,200	—	2,028,526
—	—	—	—	2,577,104	2,577,104
458,123	864,386	91,849	50,200	2,577,104	4,605,630
458,123	912,936	100,362	60,250	2,577,104	4,789,861

Nonmajor Governmental
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
For the Fiscal Year Ended December 31, 2025

	Special
	State Drug Enforcement
Revenues	
Taxes	$ —
Fines and Forfeitures	20,669
Investment Income	29,873
Total Revenues	50,542
Expenditures	
Public Safety	1,513
Highways and Streets	—
Capital Outlay	—
Total Expenditures	1,513
Excess (Deficiency) of Revenues Over (Under) Expenditures	49,029
Other Financing Sources (Uses)	
Transfers In	—
Transfers Out	—
	—
Net Change in Fund Balances	49,029
Fund Balances - Beginning	514,939
Fund Balances - Ending	563,968

Revenue				Capital Projects	
Federal Drug Enforcement	Special Service Area #1	Special Service Area #3	Special Service Area #5	Equipment Replacement	Totals
—	46,203	8,157	9,592	—	63,952
88,164	—	—	—	—	108,833
6,856	33,523	3,660	2,014	80,217	156,143
95,020	79,726	11,817	11,606	80,217	328,928
31,907	—	—	—	—	33,420
—	1,700	680	4,813	—	7,193
101,568	—	—	—	249,612	351,180
133,475	1,700	680	4,813	249,612	391,793
(38,455)	78,026	11,137	6,793	(169,395)	(62,865)
—	—	—	—	561,095	561,095
—	—	(1,500)	—	—	(1,500)
—	—	(1,500)	—	583,117	581,617
(38,455)	78,026	9,637	6,793	413,722	518,752
496,578	786,360	82,212	43,407	2,163,382	4,086,878
458,123	864,386	91,849	50,200	2,577,104	4,605,630

State Drug Enforcement - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Revenues			
Fines and Forfeitures	$ —	—	20,669
Investment Income	20,000	20,000	29,873
Total Revenues	20,000	20,000	50,542
Expenditures			
Public Safety			
Commodities	1,000	1,000	1,060
Services and Charges	3,168	3,168	453
Total Expenditures	4,168	4,168	1,513
Net Change in Fund Balance	15,832	15,832	49,029
Fund Balance - Beginning			514,939
Fund Balance - Ending			563,968

Federal Drug Enforcement - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Revenues			
Fines and Forfeitures	$ —	—	88,164
Investment Income	10,000	10,000	6,856
Total Revenues	10,000	10,000	95,020
Expenditures			
Public Safety			
Commodities	6,600	6,600	—
Services and Charges	9,000	9,000	31,907
Capital Outlay	280,000	280,000	101,568
Total Expenditures	295,600	295,600	133,475
Net Change in Fund Balance	(285,600)	(285,600)	(38,455)
Fund Balance - Beginning			496,578
Fund Balance - Ending			458,123

Special Service Area #1 - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Tax	$ 44,450	44,450	46,203
Investment Income	20,000	20,000	33,523
Total Revenues	64,450	64,450	79,726
Expenditures			
Highways and Streets			
Services and Charges	2,500	2,500	1,700
Net Change in Fund Balance	61,950	61,950	78,026
Fund Balance - Beginning			786,360
Fund Balance - Ending			864,386

Special Service Area #3 - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Tax	$ 7,860	7,860	8,157
Investment Income	2,500	2,500	3,660
Total Revenues	10,360	10,360	11,817
Expenditures			
Highways and Streets			
Services and Charges	2,600	2,600	680
Capital Outlay	2,000	2,000	—
Total Expenditures	4,600	4,600	680
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,760	5,760	11,137
Other Financing (Uses)			
Transfers Out	(1,500)	(1,500)	(1,500)
Net Change in Fund Balance	4,260	4,260	9,637
Fund Balance - Beginning			82,212
Fund Balance - Ending			91,849

Special Service Area #5 - Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Revenues			
Taxes			
Property Tax	$ 9,000	9,000	9,592
Investment Income	1,000	1,000	2,014
Total Revenues	10,000	10,000	11,606
Expenditures			
Highways and Streets			
Services and Charges	3,800	4,900	4,813
Net Change in Fund Balance	6,200	5,100	6,793
Fund Balance - Beginning			43,407
Fund Balance - Ending			50,200

Equipment Replacement - Capital Projects Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Revenues			
Investment Income	$ 50,000	50,000	80,217
Expenditures			
Capital Outlay	1,017,759	1,017,759	249,612
Excess (Deficiency) of Revenues Over (Under) Expenditures	(967,759)	(967,759)	(169,395)
Other Financing Sources			
Disposal of Capital Assets	—	—	22,022
Transfers In	551,150	551,150	561,095
	551,150	551,150	583,117
Net Change in Fund Balance	(416,609)	(416,609)	413,722
Fund Balance - Beginning			2,163,382
Fund Balance - Ending			2,577,104

Waterworks and Sewerage - Enterprise Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Operations and Maintenance		
	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services	$ 10,055,400	10,055,400	9,936,412
Operating Expenses			
Waterworks Department			
Administration	1,331,240	1,331,240	1,689,754
Operations	7,191,875	7,191,875	7,075,129
Sewerage Department			
Operations	594,284	594,284	563,246
Lift Station Maintenance Department			
Operations	59,500	59,500	72,789
Equipment Replacement			
Operations	—	—	—
Depreciation and Amortization	—	—	—
Total Operating Expenses	9,176,899	9,176,899	9,400,918
Operating Income (Loss)	878,501	878,501	535,494
Nonoperating Revenues			
Investment Income	162,300	162,300	127,458
Income (Loss) Before Transfers	1,040,801	1,040,801	662,952
Transfers Out	(280,000)	(280,000)	(240,500)
Change in Net Position	760,801	760,801	422,452
Net Position - Beginning			3,293,095
Net Position - Ending			3,715,547

Vehicle and Equipment Replacement			Capital			Totals		
Budget			Budget			Budget		
Original	Final	Actual	Original	Final	Actual	Original	Final	Actual
—	—	—	2,363,100	2,363,100	2,847,836	12,418,500	12,418,500	12,784,248
—	—	—	—	—	—	1,331,240	1,331,240	1,689,754
—	—	—	1,431,000	1,431,000	605,825	8,622,875	8,622,875	7,680,954
—	—	—	1,375,000	1,375,000	197,096	1,969,284	1,969,284	760,342
—	—	—	1,000,000	1,000,000	13,301	1,059,500	1,059,500	86,090
510,000	510,000	149,053	—	—	—	510,000	510,000	149,053
—	—	—	—	—	1,263,053	—	—	1,263,053
510,000	510,000	149,053	3,806,000	3,806,000	2,079,275	13,492,899	13,492,899	11,629,246
(510,000)	(510,000)	(149,053)	(1,442,900)	(1,442,900)	768,561	(1,074,399)	(1,074,399)	1,155,002
100,000	100,000	134,693	137,700	137,700	199,585	400,000	400,000	461,736
(410,000)	(410,000)	(14,360)	(1,305,200)	(1,305,200)	968,146	(674,399)	(674,399)	1,616,738
362,924	362,924	240,500	—	—	8,953,333	362,924	362,924	9,193,833
(47,076)	(47,076)	226,140	(1,545,700)	(1,545,700)	9,921,479	(831,975)	(831,975)	10,570,071
		2,725,965			18,521,925			24,540,985
		2,952,105			28,443,404			35,111,056

Waterworks and Sewerage - Enterprise Fund
Schedule of Operating Revenues - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Charges for Services			
Water Sales	$ 7,714,200	7,714,200	7,629,970
Sewer Sales	684,100	684,100	674,314
Water Bill Penalties	151,500	151,500	158,827
Fixed Water Maintenance Fee	2,177,200	2,177,200	2,148,972
Capital Improvement Fee	1,389,500	1,389,500	1,614,649
Meters and Rentals	20,000	20,000	31,829
Connection Fees	238,000	238,000	382,450
Reimbursements	—	—	103,783
Miscellaneous	44,000	44,000	39,454
Total Operating Revenues	12,418,500	12,418,500	12,784,248

Waterworks and Sewerage - Enterprise Fund
Schedule of Operating Expenses - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Waterworks			
Administration			
Personnel Services	$ 704,672	704,672	1,015,447
Commodities	8,550	8,550	3,073
Services and Charges	618,018	618,018	671,234
	1,331,240	1,331,240	1,689,754
Operations			
Personnel Services	1,142,889	1,142,889	1,118,249
Commodities	5,313,625	5,313,625	5,191,175
Services and Charges	895,361	895,361	785,127
Capital Outlay	1,271,000	1,271,000	586,403
	8,622,875	8,622,875	7,680,954
Total Waterworks	9,954,115	9,954,115	9,370,708
Sewerage			
Operations			
Personnel Services	358,208	358,208	343,210
Commodities	28,300	28,300	25,338
Services and Charges	652,776	652,776	203,015
Capital Outlay	930,000	930,000	188,779
Total Sewerage	1,969,284	1,969,284	760,342
Lift Station Maintenance			
Operations			
Commodities	5,500	5,500	326
Services and Charges	54,000	54,000	66,093
Capital Outlay	1,000,000	1,000,000	19,671
Total Lift Station Maintenance	1,059,500	1,059,500	86,090
Equipment Replacement			
Operations			
Capital Outlay	510,000	510,000	149,053
Depreciation and Amortization	—	—	1,263,053
Total Operating Expenses	13,492,899	13,492,899	11,629,246

VILLAGE OF WOODRIDGE, ILLINOIS

Municipal Garage - Internal Service Fund
Schedule of Revenues, Expenses and Changes in Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Operating Revenues			
Charges for Services	$ 1,201,490	1,201,490	1,217,060
Operating Expenses			
Operations			
Personnel Services	454,920	454,920	567,463
Commodities	576,975	576,975	390,763
Services and Charges	133,143	133,143	125,245
Capital Outlay	—	—	1,450
Total Operating Expenses	1,165,038	1,165,038	1,084,921
Operating Income	36,452	36,452	132,139
Nonoperating Revenues			
Investment Income	15,000	15,000	36,514
Change in Net Position	51,452	51,452	168,653
Net Position - Beginning			552,549
Net Position - Ending			721,202

Police Pension - Pension Trust Fund
Schedule of Changes in the Fiduciary Net Position - Budget and Actual
For the Fiscal Year Ended December 31, 2025

	Budget		
	Original	Final	Actual
Additions			
Contributions - Employer	$ 4,128,100	4,128,100	4,212,362
Contributions - Plan Members	594,000	594,000	569,691
Contributions - Other	—	—	481,535
Total Contributions	4,722,100	4,722,100	5,263,588
Investment Income			
Interest Earned	30,000	30,000	369,617
Net Change in Fair Value	5,251,500	5,251,500	10,541,787
	5,281,500	5,281,500	10,911,404
Less Investment Expenses	(80,600)	(80,600)	(142,043)
Net Investment Income	5,200,900	5,200,900	10,769,361
Total Additions	9,923,000	9,923,000	16,032,949
Deductions			
Administration	56,700	56,700	57,368
Benefits and Refunds	5,085,000	5,085,000	4,956,187
Total Deductions	5,141,700	5,141,700	5,013,555
Change in Fiduciary Net Position	4,781,300	4,781,300	11,019,394
Net Position Restricted for Pensions			
Beginning			62,440,350
Ending			73,459,744

SUPPLEMENTAL SCHEDULES

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2014
December 31, 2025

Date of Issue	December 11, 2014
Date of Maturity	February 1, 2033
Authorized Issue	$9,075,000
Interest Rates	2.00% to 4.00%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	$ 870,000	243,800	1,113,800
2027	675,000	212,900	887,900
2028	10,000	199,200	209,200
2029	1,015,000	178,700	1,193,700
2030	1,005,000	138,300	1,143,300
2031	995,000	98,300	1,093,300
2032	985,000	58,700	1,043,700
2033	975,000	19,500	994,500
	6,530,000	1,149,400	7,679,400

Long-Term Debt Requirements
General Obligation Refunding Bonds of 2017
December 31, 2025

Date of Issue	December 19, 2017
Date of Maturity	February 1, 2028
Authorized Issue	$3,810,000
Interest Rates	2.00% to 3.00%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	$ —	34,950	34,950
2027	230,000	31,500	261,500
2028	935,000	14,025	949,025
	1,165,000	80,475	1,245,475

Long-Term Debt Requirements
General Obligation Bonds of 2019
December 31, 2025

Date of Issue	October 17, 2019
Date of Maturity	February 1, 2029
Authorized Issue	$5,000,000
Interest Rate	1.73%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	JPMorgan Chase Bank, N.A.

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	$ 570,000	32,827	602,827
2027	580,000	22,922	602,922
2028	590,000	12,845	602,845
2029	300,000	2,595	302,595
	2,040,000	71,189	2,111,189

Long-Term Debt Requirements
General Obligation Bonds of 2021
December 31, 2025

Date of Issue	June 24, 2021
Date of Maturity	February 1, 2046
Authorized Issue	$18,160,000
Interest Rate	2.40% to 4.00%
Interest Dates	February 1 and August 1
Principal Maturity Date	February 1
Payable at	Amalgamated Bank of Chicago

CURRENT AND LONG-TERM PRINCIPAL AND INTEREST REQUIREMENTS

Fiscal Year	Principal	Interest	Totals
2026	$ —	633,903	633,903
2027	—	633,903	633,903
2028	—	633,903	633,903
2029	—	633,903	633,903
2030	—	633,903	633,903
2031	—	633,903	633,903
2032	—	633,903	633,903
2033	—	633,903	633,903
2034	1,120,000	611,502	1,731,502
2035	1,165,000	565,803	1,730,803
2036	1,210,000	518,302	1,728,302
2037	1,260,000	468,903	1,728,903
2038	1,310,000	417,502	1,727,502
2039	1,360,000	375,323	1,735,323
2040	1,395,000	342,602	1,737,602
2041	1,425,000	308,407	1,733,407
2042	1,460,000	261,750	1,721,750
2043	1,520,000	202,150	1,722,150
2044	1,580,000	140,150	1,720,150
2045	1,645,000	75,650	1,720,650
2046	1,710,000	21,370	1,731,370
	18,160,000	9,380,638	27,540,638

STATISTICAL SECTION
(Unaudited)

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Village's overall financial health.

Financial Trends

These schedules contain trend information to help the reader understand how the Village's financial performance and well-being have changed over time.

Revenue Capacity

These schedules contain information to help the reader assess the Village's most significant local revenue sources.

Debt Capacity

These schedules present information to help the reader assess the affordability of the Village's current levels of outstanding debt and the government's ability to issue additional debt in the future.

Demographic and Economic Information

These schedules offer demographic and economic indicators to help the reader understand the environment within which the Village's financial activities take place.

Operating Information

These schedules contain service and infrastructure data to help the reader understand how the information in the Village's financial report relates to the services the Village provides and the activities it performs.

Net Position by Component - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

See Following Page

VILLAGE OF WOODRIDGE, ILLINOIS

Net Position by Component - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

		2016	2017	2018 (1)
Governmental Activities				
Net Investment in Capital Assets	$	83,375,734	84,015,178	77,884,188
Restricted		7,048,908	6,906,351	7,220,945
Unrestricted		11,596,684	10,337,416	11,140,211
Total Governmental Activities Net Position		102,021,326	101,258,945	96,245,344
Business-Type Activities				
Net Investment in Capital Assets		12,038,568	12,079,587	11,484,421
Restricted		—	—	—
Unrestricted		3,280,929	4,622,261	5,734,711
Total Business-Type Activities Net Position		15,319,497	16,701,848	17,219,132
Primary Government				
Net Investment in Capital Assets		95,414,302	96,094,765	89,368,609
Restricted		7,048,908	6,906,351	7,220,945
Unrestricted		14,877,613	14,959,677	16,874,922
Total Primary Government Net Position		117,340,823	117,960,793	113,464,476

Data Source: Village Records

(1) The Village implemented GASB Statement No. 75 for the year ended December 31, 2018.

*Accrual Basis of Accounting

2019	2020	2021	2022	2023	2024	2025
78,807,420	87,217,875	86,957,413	92,063,324	89,739,255	92,949,065	93,362,095
3,780,822	3,988,162	4,846,769	9,839,251	5,217,874	5,431,223	5,172,688
7,243,068	5,936,204	7,375,142	4,441,725	9,819,135	17,808,008	15,353,720
89,831,310	97,142,241	99,179,324	106,344,300	104,776,264	116,188,296	113,888,503
10,449,804	12,039,425	11,422,337	10,548,619	17,547,539	18,239,483	17,012,239
—	—	—	1,327,715	—	—	—
7,622,717	9,166,301	11,495,947	14,779,255	11,711,787	6,301,502	18,098,817
18,072,521	21,205,726	22,918,284	26,655,589	29,259,326	24,540,985	35,111,056
89,257,224	99,257,300	98,379,750	102,611,943	107,286,794	111,188,548	110,374,334
3,780,822	3,988,162	4,846,769	11,166,966	5,217,874	5,431,223	5,172,688
14,865,785	15,102,505	18,871,089	19,220,980	21,530,922	24,109,510	33,452,537
107,903,831	118,347,967	122,097,608	132,999,889	134,035,590	140,729,281	148,999,559

Changes in Net Position - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Expenses										
Governmental Activities										
General Government	$ 10,178,565	7,788,792	8,436,242	10,771,730	7,713,951	6,947,178	6,102,048	24,061,466	8,782,391	11,241,165
Public Safety	11,924,748	12,136,941	13,490,274	14,347,835	13,569,955	11,987,552	14,451,723	14,115,726	14,159,307	15,680,407
Highways and Streets	6,110,154	5,975,323	6,431,085	7,484,821	5,866,037	7,767,206	6,731,790	8,604,356	6,127,835	6,457,897
Interest on Long-Term Debt	710,005	684,581	561,519	580,322	561,303	970,314	1,033,218	989,702	949,065	905,482
Total Governmental Activities Expenses	28,923,472	26,585,637	28,919,120	33,184,708	27,711,246	27,672,250	28,318,779	47,771,250	30,018,598	34,284,951
Business-Type Activities										
Waterworks and Sewerage	9,520,299	9,351,050	9,173,008	8,953,894	8,823,622	9,215,377	10,798,005	12,507,681	12,603,825	11,629,246
Total Primary Government Expenses	38,443,771	35,936,687	38,092,128	42,138,602	36,534,868	36,887,627	39,116,784	60,278,931	42,622,423	45,914,197
Program Revenues										
Governmental Activities										
Charges for Services										
General Government	2,347,321	2,172,573	3,013,631	2,692,009	2,681,603	3,028,819	3,063,135	3,145,162	3,469,001	3,417,380
Public Safety	573,884	562,405	659,123	492,410	442,782	338,377	615,302	383,197	447,761	372,080
Highways and Streets	44,319	33,853	—	—	—	—	—	—	—	—
Operating Grants and Contributions	895,417	876,517	805,723	818,275	1,238,958	816,555	1,224,066	1,103,437	2,045,973	1,482,015
Capital Grants and Contributions	886,905	374,988	—	—	7,133,032	—	724,306	5,109,971	556,208	—
Total Governmental Activities Program Revenues	4,747,846	4,020,336	4,478,477	4,002,694	11,496,375	4,183,751	5,626,809	9,741,767	6,518,943	5,271,475
Business-Type Activities										
Charges for Services										
Waterworks and Sewerage	10,070,064	9,949,295	9,870,935	9,701,777	10,386,187	10,551,977	10,581,072	11,111,715	11,936,289	12,784,248
Capital Grants and Contributions	—	718,038	157,326	—	1,527,683	320,620	—	2,544,675	—	—
Total Business-Type Activities Program Revenues	10,070,064	10,667,333	10,028,261	9,701,777	11,913,870	10,872,597	10,581,072	13,656,390	11,936,289	12,784,248
Total Primary Government Program Revenues	14,817,910	14,687,669	14,506,738	13,704,471	23,410,245	15,056,348	16,207,881	23,398,157	18,455,232	18,055,723

Data Source: Village Records

*Accrual Basis of Accounting

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Net (Expense) Revenue										
Governmental Activities	$ (24,175,626)	(22,565,301)	(24,440,643)	(29,182,014)	(16,214,871)	(23,488,499)	(22,691,970)	(38,029,483)	(23,499,655)	(29,013,476)
Business-Type Activities	549,765	1,316,283	855,253	747,883	3,090,248	1,657,220	(216,933)	1,148,709	(667,536)	1,155,002
Total Primary Government Net (Expense) Revenue	(23,625,861)	(21,249,018)	(23,585,390)	(28,434,131)	(13,124,623)	(21,831,279)	(22,908,903)	(36,880,774)	(24,167,191)	(27,858,474)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property Tax	3,798,654	3,827,434	3,850,861	3,929,945	3,451,308	3,529,071	3,519,400	3,547,581	3,586,855	3,835,738
Home Rule Sales Tax	2,618,380	3,208,300	2,945,457	2,856,598	2,356,770	3,493,733	3,833,988	3,749,275	5,146,118	7,856,117
Utility Tax	2,123,264	1,651,119	2,055,505	2,007,379	1,891,951	1,996,229	2,290,947	2,025,844	2,012,867	2,072,453
Telecommunications Tax	1,032,679	945,352	868,360	771,399	673,278	569,884	540,495	490,176	437,861	442,028
Other Taxes	1,632,939	1,657,556	1,189,392	1,287,292	1,153,130	1,506,373	1,401,771	1,253,091	1,034,837	1,201,102
Intergovernmental - Unrestricted	10,160,765	9,711,125	9,653,012	10,235,047	12,751,864	13,345,404	17,016,497	24,391,755	15,678,387	17,414,538
Investment Income	297,781	381,878	737,379	945,066	443,964	241,283	956,986	1,449,680	2,039,182	1,954,832
Miscellaneous	631,486	407,692	899,975	735,254	803,537	843,605	1,489,536	554,045	995,580	890,208
Gain on Disposal of Capital Assets	—	12,464	—	—	—	—	—	—	—	—
Internal Activity - Transfers	—	—	—	—	—	—	(3,800,000)	(1,000,000)	3,980,000	(8,953,333)
Total Governmental Activities	22,295,948	21,802,920	22,199,941	22,767,980	23,525,802	25,525,582	27,249,620	36,461,447	34,911,687	26,713,683
Business-Type Activities										
Investment Income	27,756	66,068	112,427	105,506	42,957	55,338	154,238	455,028	422,186	461,736
Miscellaneous	—	—	3,654	—	—	—	—	—	—	—
Internal Activity - Transfers	—	—	—	—	—	—	3,800,000	1,000,000	(3,980,000)	8,953,333
Total Business-Type Activities	27,756	66,068	116,081	105,506	42,957	55,338	3,954,238	1,455,028	(3,557,814)	9,415,069
Total Primary Government	22,323,704	21,868,988	22,316,022	22,873,486	23,568,759	25,580,920	31,203,858	37,916,475	31,353,873	36,128,752
Changes in Net Position										
Governmental Activities	(1,879,678)	(762,381)	(2,240,702)	(6,414,034)	7,310,931	2,037,083	4,557,650	(1,568,036)	11,412,032	(2,299,793)
Business-Type Activities	577,521	1,382,351	971,334	853,389	3,133,205	1,712,558	3,737,305	2,603,737	(4,225,350)	10,570,071
Total Primary Government Changes in Net Position	(1,302,157)	619,970	(1,269,368)	(5,560,645)	10,444,136	3,749,641	8,294,955	1,035,701	7,186,682	8,270,278

Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018
General Fund			
Nonspendable	$ 2,923	9,321	470,880
Restricted	—	—	—
Assigned	—	3,480,021	4,102,007
Unassigned	23,481,826	19,815,594	18,149,261
Total General Fund	23,484,749	23,304,936	22,722,148
All Other Governmental Funds			
Nonspendable	950	—	—
Restricted	7,048,908	6,906,351	7,450,323
Committed	—	—	—
Assigned	13,010,901	13,946,359	15,271,813
Total All Other Governmental Funds	20,060,759	20,852,710	22,722,136
Total Governmental Funds	43,545,508	44,157,646	45,444,284

Data Source: Village Records and Audited Financial Statements

*Modified Accrual Basis of Accounting

2019	2020	2021	2022	2023	2024	2025
729,035	1,123,261	1,607,745	2,758,343	2,469,194	2,973,712	3,379,182
—	—	—	—	316,377	316,377	319,656
3,583,601	5,666,727	3,257,099	2,959,288	2,595,571	2,452,422	—
16,994,355	14,331,417	15,708,896	16,213,368	18,045,458	24,564,585	22,494,314
21,306,991	21,121,405	20,573,740	21,930,999	23,426,600	30,307,096	26,193,152
—	1,029	—	—	—	—	—
4,012,492	4,209,426	22,857,301	14,176,300	5,055,527	5,234,555	4,674,582
—	—	—	—	—	—	13,260,433
16,884,496	17,000,592	17,634,566	17,839,295	11,565,131	13,282,354	—
20,896,988	21,211,047	40,491,867	32,015,595	16,620,658	18,516,909	17,935,015
42,203,979	42,332,452	61,065,607	53,946,594	40,047,258	48,824,005	44,128,167

Changes in Fund Balances of Governmental Funds - Last Ten Fiscal Years*
December 31, 2025 (Unaudited)

	2016	2017	2018
Revenues			
Taxes	$ 11,193,058	11,289,761	10,909,575
Intergovernmental	11,398,878	10,872,161	10,761,235
Charges for Services	874,639	737,075	633,363
Licenses and Permits	1,692,600	1,561,243	1,568,509
Fines and Forfeitures	577,683	517,384	659,123
Investment Income	297,781	381,878	726,057
Miscellaneous	631,486	407,692	899,975
Total Revenues	26,666,125	25,767,194	26,157,837
Expenditures			
General Government	7,484,349	7,308,625	6,974,408
Public Safety	10,121,992	10,201,682	10,549,633
Highways and Streets	2,923,710	3,083,564	4,954,131
Capital Outlay	4,281,941	2,698,700	1,112,455
Debt Service			
Principal Retirement	1,520,000	1,135,000	1,185,000
Interest and Fiscal Charges	718,274	672,599	606,692
Total Expenditures	27,050,266	25,100,170	25,382,319
Excess (Deficiency) of Revenues Over (Under) Expenditures	(384,141)	667,024	775,518
Other Financing Sources (Uses)			
Debt Issuance	—	3,810,000	—
Premium on Debt Issuance	—	80,762	—
Payment to Escrow Agent	—	3,884,956	—
Disposal of Capital Assets	—	12,464	37,964
Transfers In	2,694,334	2,090,112	3,156,613
Transfers Out	(2,694,334)	(2,090,112)	(2,756,613)
	—	7,788,182	437,964
Net Change in Fund Balances	(384,141)	8,455,206	1,213,482
Debt Service as a Percentage of Noncapital Expenditures	8.36%	7.33%	6.97%

Data Source: Village Records

*Modified Accrual Basis of Accounting

	2019	2020	2021	2022	2023	2024	2025
	10,852,613	9,526,437	11,095,290	11,586,601	11,065,967	12,637,229	15,828,637
	11,378,322	14,325,822	14,511,959	19,327,369	18,810,916	17,805,669	18,987,854
	513,582	634,168	675,435	552,116	631,126	639,742	682,254
	1,303,461	1,236,592	1,594,087	1,641,687	1,405,968	1,646,730	1,518,066
	492,410	442,782	338,377	615,302	383,197	447,761	372,080
	929,992	436,996	237,160	941,175	1,439,437	2,014,572	1,918,318
	735,254	803,537	843,605	1,489,536	554,045	995,580	890,208
	26,205,634	27,406,334	29,295,913	36,153,786	34,290,656	36,187,283	40,197,417
	6,708,726	6,752,789	6,425,153	6,494,762	7,460,927	7,796,714	8,820,227
	11,360,058	12,296,820	13,366,306	13,643,974	13,533,822	13,505,590	14,445,551
	5,457,194	4,734,666	5,476,929	5,204,339	4,086,344	4,016,047	4,202,961
	9,104,988	1,429,101	2,896,216	11,755,988	19,734,384	3,683,943	6,850,134
	1,250,000	1,535,000	1,880,000	1,260,000	1,305,000	1,355,000	1,593,058
	564,980	558,659	675,481	1,149,129	1,073,140	1,033,242	990,148
	34,445,946	27,307,035	30,720,085	39,508,192	47,193,617	31,390,536	36,902,079
	(8,240,312)	99,299	(1,424,172)	(3,354,406)	(12,902,961)	4,796,747	3,295,338
	5,000,000	—	18,160,000	—	—	—	940,135
	—	—	1,997,327	—	—	—	—
	—	—	—	—	—	—	—
	7	29,174	—	35,393	3,625	—	22,022
	2,146,533	2,093,735	2,700,857	3,198,742	2,824,592	7,161,429	3,222,552
	(2,146,533)	(2,093,735)	(2,700,857)	(6,998,742)	(3,824,592)	(3,181,429)	(12,175,885)
	5,000,007	29,174	20,157,327	(3,764,607)	(996,375)	3,980,000	(7,991,176)
	(3,240,305)	128,473	18,733,155	(7,119,013)	(13,899,336)	8,776,747	(4,695,838)
	9.72%	8.76%	6.40%	6.79%	15.46%	8.65%	7.93%

VILLAGE OF WOODRIDGE, ILLINOIS

Taxable Sales by Category - Last Ten Calendar Years*
December 31, 2025 (Unaudited)

		2016 (1)	2017	2018
General Merchandise	$	1,133,408	1,089,298	—
Food		1,081,637	780,401	416,380
Drinking and Eating Places		922,414	971,905	1,008,394
Apparel		93,259	84,766	82,013
Furniture and H.H. and Radio		237,769	171,681	157,732
Lumber, Building, Hardware		656,637	717,265	731,224
Automobile and Filling Stations		459,195	549,562	602,025
Drugs and Misc. Retail		1,052,598	1,363,006	1,231,457
Agriculture and All Others		2,277,979	2,397,782	2,502,769
Manufacturers		124,574	146,094	24,285
Other		24,644	5,811	1,074,937
Total		8,064,114	8,277,571	7,831,216
Village Direct Rate		1.75%	1.75%	1.75%

Data Source: Illinois Department of Revenue website: SIC Reporting

*Audited financial statement sales tax is based on fiscal year. Standard Industrial Classification Code Reporting from the Illinois Department of Revenue is based on calendar year.

(1) Taxpayer(s) previously classified as General Merchandise have re-classified as Food in 2016.

Notes:
Unknown categories have less than four taxpayers; therefore, no data is shown to protect the confidentiality of individual taxpayers; totals include censored data.

Village direct rate increased (from DuPage Water Commission) with collections beginning October, 2016.

2019	2020	2021	2022	2023	2024	2025
—	817,146	952,926	1,041,069	987,012	1,318,251	1,250,828
434,685	474,424	562,625	668,132	608,893	728,484	758,440
1,113,104	775,969	952,660	1,063,680	1,048,886	1,215,386	1,377,670
77,638	45,051	81,707	87,358	85,663	102,274	277,786
177,516	81,944	228,917	241,252	250,247	305,413	334,299
725,235	791,204	872,557	825,935	816,730	884,762	1,242,790
561,354	394,259	544,865	634,256	573,955	568,559	661,233
1,231,461	1,261,184	2,711,681	2,671,192	2,767,613	2,816,263	4,355,879
2,339,949	1,866,574	2,407,137	3,102,026	3,381,097	3,938,271	6,791,665
9,098	43,439	76,551	193,210	215,740	76,855	695,611
1,022,779	1,022,779	—	5,620	—	—	—
7,692,819	7,573,973	9,391,626	10,533,730	10,735,836	11,954,518	17,746,201
1.75%	1.75%	1.75%	1.75%	1.75%	1.75%	1.75%

Direct and Overlapping Sales Tax Rates - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Fiscal Year	State Rate	RTA Rate	Home Rule Rate	DuPage Water Commission Rate	Total Sales Tax Rate	Percent Distributed to Village
2016	6.25%	0.75%	0.75%	—%	7.75%	1.75%
2017	6.25%	0.75%	0.75%	—%	7.75%	1.75%
2018	6.25%	0.75%	0.75%	—%	7.75%	1.75%
2019	6.25%	0.75%	0.75%	—%	7.75%	1.75%
2020	6.25%	0.75%	0.75%	—%	7.75%	1.75%
2021	6.25%	0.75%	0.75%	—%	7.75%	1.75%
2022	6.25%	0.75%	0.75%	—%	7.75%	1.75%
2023	6.25%	0.75%	0.75%	—%	7.75%	1.75%
2024	6.25%	0.75%	1.25%	—%	8.25%	2.25%
2025	6.25%	0.75%	1.25%	—%	8.25%	2.25%

Data Source: Office of the County Treasurer

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)

See Following Page

Assessed Value and Actual Value of Taxable Property - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)

Tax Levy Year	Residential Property	Farm	Commercial Property	Industrial Property	Total
2016	$ 729,909,348	$ 32,718	$ 197,785,266	$ 185,518,704	$ 1,113,246,036
2017	764,777,369	33,976	202,677,079	197,203,899	1,164,692,323
2018	800,947,763	35,361	212,925,773	207,436,013	1,221,344,910
2019	864,615,971	35,686	217,710,352	212,220,772	1,294,582,781
2020	910,901,116	36,951	222,120,946	215,126,331	1,348,185,344
2021	931,413,808	38,344	226,925,857	219,322,571	1,377,700,580
2022	967,421,699	39,875	231,182,158	223,181,542	1,421,825,274
2023	1,020,572,021	43,853	240,296,916	217,693,374	1,478,606,164
2024	1,126,658,547	44,088	257,986,374	157,979,748	415,966,122
2025	N/A	N/A	N/A	N/A	N/A

Data Source: Office of the County Clerk

Note: TIF valuation not included.

N/A - Data not available.

Railroad Property	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Taxable Value	Estimated Actual Taxable Value
$ 79,775	$ 1,113,325,811	0.6159	$ 3,339,977,433	33.33%
88,628	1,164,780,951	0.5953	3,494,342,853	33.33%
95,026	1,221,439,936	0.5770	3,664,319,808	33.33%
109,897	1,294,692,678	0.5538	3,884,078,034	33.33%
132,545	1,348,317,889	0.5356	4,044,953,667	33.33%
157,890	1,377,858,470	0.5258	4,133,575,410	33.33%
176,860	1,422,002,134	0.5235	4,266,006,402	33.33%
185,509	1,478,791,673	0.5174	4,436,375,019	33.33%
172,777	1,542,841,534	0.4927	4,628,524,602	33.33%
N/A	N/A	0.4743	5,008,488,060	33.33%

Direct and Overlapping Property Tax Rates - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)

	2016	2017	2018
Village Direct Rates			
General	0.0892	0.0650	0.0048
Police Pension	0.1995	0.2110	0.2613
Total Village Direct Rates	0.2887	0.2760	0.2661
Woodridge Library	0.3272	0.3193	0.3109
Direct Tax Rate	0.6159	0.5953	0.5770
Overlapping Rates			
Junior College #502	0.2785	0.2626	0.2431
High School District #99	2.0666	1.9648	1.9184
Grade School - District #68	4.5926	2.4001	2.3537
Fire Protection District - Lisle/Woodridge	0.8652	0.8411	0.8272
Township and County - Lisle/DuPage	0.5041	0.4740	0.4259
Woodridge Park District	0.6044	0.5776	0.5696
Total Overlapping Rates	8.9114	6.5202	6.3379
Total Direct and Overlapping Tax Rates	9.5273	7.1155	6.9149

Data Source: Office of the County Clerk, Tax District

Note: Property tax rates are per $100 of assessed valuation and represent a typical household within the Village.

2019	2020	2021	2022	2023	2024	2025
—	—	—	—	—	—	—
0.2536	0.2473	0.2419	0.2350	0.2312	0.2219	0.2158
0.2536	0.2473	0.2419	0.2350	0.2312	0.2219	0.2158
0.3002	0.2883	0.2839	0.2885	0.2862	0.2708	0.2585
0.5538	0.5356	0.5258	0.5235	0.5174	0.4927	0.4743
0.2317	0.2112	0.2037	0.1946	0.1907	0.1794	0.1687
1.9500	1.9131	1.8751	1.9215	1.9411	1.8516	1.8035
4.4848	4.2853	4.2114	4.2419	4.1838	3.9486	3.7390
0.8211	0.8173	0.8229	0.8316	0.8400	0.7995	0.7616
0.4259	0.4122	0.3625	0.3424	0.3653	0.2239	0.2196
0.5594	0.5446	0.5323	0.5423	0.5448	0.5448	0.4978
8.4729	8.1837	8.0079	8.0743	8.0657	7.5478	7.1902
9.0267	8.7193	8.5337	8.5978	8.5831	8.0405	7.6645

VILLAGE OF WOODRIDGE, ILLINOIS

Principal Property Tax Payers - Current Tax Levy Year and Nine Tax Levy Years Ago
December 31, 2025 (Unaudited)

	December 31, 2025			December 31, 2016		
Taxpayer	2024 Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value	2015 Taxable Assessed Value	Rank	Percentage of Total Village Taxable Assessed Value
Prologis/ Catellus Dev Corp	$ 47,208,382	1	2.87%	$ 12,386,490	5	1.18%
Amli Residential	26,365,040	2	1.60%	17,117,100	2	1.63%
Catellus Dev Corp	20,027,332	3	1.22%			
Bchwestwood LLC	17,868,950	4	1.09%	10,258,540	6	0.98%
Windsor Lakes Owner LLC	17,578,200	5	1.07%			
Woodward Avenue Investors	16,199,731	6	0.99%			
UBS Realty Investors LLC	13,576,358	7	0.83%	8,557,340	9	0.82%
Reep MF Woodward IL LLC	12,596,090	8	0.77%			
Bchemerald LLC	11,946,187	9	0.73%			
Northern Wood Hill LLC	11,252,429	10	0.68%	9,275,913	8	0.88%
Crane and Norcross				30,130,280	1	2.87%
El Ad Windsor Lakes				14,859,410	3	1.42%
GLP US Management				13,092,890	4	1.25%
Cole Capital				9,837,670	7	0.94%
Sumitomo Bank Leasing				8,483,400	10	0.81%
Total	194,618,699		11.85%	133,999,033		12.78%

Data Source: DuPage and Will County Clerks

Every effort has been made to seek out and report the largest taxpayers. However, many of the taxpayers listed contain multiple parcels and it is possible that some parcels and their valuations have been overlooked.

Large increases/decreases in EAV could be the result of parcels being combined/divided among multiple taxpayers or their subsidiaries.

Principal Property Tax Payers taxable assessed value in 2024 totaled $194,618,699 which was 11.84% of the total assessed valuation.

Property Tax Levies and Collections - Last Ten Tax Levy Years
December 31, 2025 (Unaudited)

Fiscal Year	Tax Levy Year	Taxes Levied for the Fiscal Year (1)	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
			Amount	Percentage of Levy		Amount	Percentage of Levy
2016	2015	$ 3,220,591	$ 3,220,591	100.00%	$ —	$ 3,220,591	100.00%
2017	2016	3,212,112	3,207,526	99.86%	—	3,207,526	99.86%
2018	2017	3,212,562	3,201,995	99.67%	—	3,201,995	99.67%
2019	2018	3,248,068	3,241,715	99.80%	N/C	3,241,715	99.80%
2020	2019	3,281,151	3,267,099	99.57%	N/C	3,267,099	99.57%
2021	2020	3,332,301	3,326,389	99.82%	N/C	3,326,389	99.82%
2022	2021	3,326,150	3,326,150	100.00%	N/C	3,326,150	100.00%
2023	2022	3,343,768	3,341,218	99.92%	N/C	3,341,218	99.92%
2024	2023	3,538,634	3,416,513	96.55%	N/C	3,416,513	96.55%
2025	2024	3,859,634	3,628,862	94.02%	N/C	3,628,862	94.02%

Data Source: Office of the County Treasurer

(1) Amounts levied do not include tax increment financing funds or road and bridge funds.

N/C - Nothing collected as of December 31.

VILLAGE OF WOODRIDGE, ILLINOIS

Ratios of Outstanding Debt by Type - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

	Governmental Activities						
Fiscal Year	General Obligation Bonds	Unamortized Premium (1)	Installment Contracts	Leases Payable	Total Primary Government	Percentage of Personal Income (2)	Per Capita (2)
2016	$ 17,025,000	$ 825,557	$ 211,175	—	$ 18,061,732	1.37%	$ 547.81
2017	15,895,000	857,757	—	—	16,752,757	1.33%	508.11
2018	14,710,000	801,853	—	—	15,511,853	1.18%	470.47
2019	18,460,000	745,949	—	—	19,205,949	1.43%	582.51
2020	16,925,000	690,045	—	—	17,615,045	1.26%	534.26
2021	33,205,000	2,631,468	—	—	35,836,468	2.43%	1,049.14
2022	31,945,000	2,495,671	—	—	34,440,671	2.26%	1,008.28
2023	30,640,000	2,359,874	—	—	32,999,874	2.00%	966.10
2024	29,285,000	2,224,077	—	—	31,509,077	1.88%	922.45
2025	27,895,000	2,088,280	—	737,077	30,720,357	1.77%	899.36

Data Source: Village's Records

(1) The Village has chosen to present the unamortized premium on prospective basis until ten years of data are provided.

(2) See the schedule of Demographic and Economic Information for personal income and population data.

Note: Details regarding the Village's outstanding debt can be found in the notes to financial statements.

Ratio of General Bonded Debt Outstanding - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Fiscal Year	General Obligation Bonds	Less: Amount Available for Debt Service	Total	Percentage of Equalized Assessed Value (1)	Per Capita (2)
2016	$ 18,061,732	$ 199,128	$ 17,862,604	1.60%	$ 541.77
2017	16,752,757	154,133	16,598,624	1.43%	503.43
2018	15,511,853	50,550	15,461,303	1.27%	468.94
2019	19,205,949	53,329	19,152,620	1.48%	580.89
2020	17,615,045	63,300	17,551,745	1.30%	532.34
2021	35,836,468	—	35,836,468	2.60%	1,049.14
2022	34,440,671	—	34,440,671	2.42%	1,008.28
2023	32,999,874	—	32,999,874	2.23%	966.10
2024	31,509,077	—	31,509,077	2.04%	922.45
2025	29,983,280	—	29,983,280	1.80%	877.78

Data Source: U.S. Census Bureau, DuPage County Tax Extension Division and Village Records

(1) See the schedule of Assessed and Actual Value of Taxable Property for equalized assessed value data.

(2) See the Schedule of Demographic and Economic Information for the per capita data.

Note: Details regarding the Village's outstanding debt can be found in the notes to financial statements.

VILLAGE OF WOODRIDGE, ILLINOIS

Schedule of Direct and Overlapping Bonded Debt
December 31, 2025 (Unaudited)

Governmental Unit	Gross Debt	Percentage to Debt Applicable to Village	Village's Share of Debt
Village of Woodridge	$ 30,720,357	100.00%	$ 30,720,357
Overlapping Debt:			
Schools:			
School District Number 58	179,474,340	0.69%	1,234,465
School District Number 66	15,695,000	32.74%	5,138,424
Community High School District Number 99	99,530,000	19.32%	19,233,929
Combined School District Number 113A	11,420,000	16.53%	1,887,311
Community Unit School District Number 203	3,020,000	1.55%	46,869
Township High School District Number 210	17,825,000	16.36%	2,915,698
Community Unit School District Number 365-U	137,774,889	2.87%	3,957,470
Community College District No. 502	71,680,000	2.60%	1,865,749
Community College District No. 525	80,305,000	0.34%	273,462
	616,724,229		36,553,377
Other:			
DuPage County	62,925,000	2.94%	1,848,264
DuPage County Forest Preserve District	97,770,000	2.94%	2,871,749
Will County	291,085,000	0.33%	967,876
Will County Forest Preserve District	85,720,000	0.33%	285,024
Bolingbrook Park District	14,415,000	0.09%	13,207
Downers Grove Park District	9,765,000	0.04%	4,379
Lemont Park District	17,635,000	2.96%	521,178
Lisle Park District	3,115,000	4.25%	132,469
Darien-Woodridge Fire Protection District	6,120,000	36.99%	2,263,867
Lemont Fire Protection District	39,695,000	15.11%	5,998,384
	628,245,000		14,906,397
Total Overlapping Debt	1,244,969,229		51,459,774
Total Direct and Overlapping Debt	1,275,689,586		82,180,131

Data Source: DuPage and Will County Clerks, Speer Financial

*Determined by the ratio of assessed value of property in the Village subject to taxation by Governmental Unit to the total assessed value of property of the governmental unit.

Overlapping debt percentages based on 2024 EAV, the most current available.

Schedule of Legal Margin
December 31, 2025 (Unaudited)

The Village is a home rule municipality.

Chapter 65, Section 5/8-5-1 of the Illinois Complied Statutes governs computation of the legal debt margin.

"The General Assembly may limit by law the amount and require referendum approval of debt to be incurred by some home rule municipalities, payable from ad valorem property tax receipts, only in excess of the following percentages of the assessed value of its taxable property...(2) if its population is more than 25,000 and less than 500,000 an aggregate of one percent: indebtedness which is outstanding on the effective date (July 1, 1971) of this constitution or which is thereafter approved by referendum...shall not be included in the foregoing percentage amounts."

To date the General Assembly has set no limits for home rule municipalities.

Demographic and Economic Statistics - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Fiscal Year	Population		Personal Income (in Thousands)	Per Capita Personal Income		Median Age (2)		School Enrollment (6)	Unemployment Rate (7)	
2016	32,971	(1)	$ 1,313,894	$ 39,850	(3)	37.9	(3)	4,578	4.00%	(4)
2017	32,971	(1)	1,263,844	38,332	(2)	36.9	(3)	4,686	3.70%	(4)
2018	32,971	(1)	1,313,598	39,841	(2)	37.6	(3)	4,724	2.60%	(4)
2019	32,971	(1)	1,344,162	40,768	(2)	37.6	(3)	4,378	2.10%	(4)
2020	32,971	(1)	1,392,827	42,244	(2)	38.1	(3)	4,482	6.60%	(4)
2021	34,158	(5)	1,472,141	43,098	(2)	37.5	(3)	4,488	2.80%	(4)
2022	34,158	(5)	1,524,472	44,630	(2)	38.2	(3)	4,210	2.90%	(4)
2023	34,158	(5)	1,648,533	48,262	(2)	37.7	(7)	4,577	3.20%	(4)
2024	34,158	(5)	1,674,391	49,019	(2)	37.6	(7)	4,509	3.20%	(4)
2025	34,158	(4)	1,738,335	50,891	(2)	37.5	(2)	4,421	3.80%	(3)

Data Sources:
(1) 2010 Census
(2) U.S. Bureau of the Census
(3) Bureau of Labor Statistics (projected for current year)
(4) 2020 Census
(5) Includes all District #68 (elementary), all St. Scholastic Elementary School and Woodridge District #99 (secondary) students.
(6) Illinois Department of Employment Security
(7) World Population Review

Principal Employers - Current Fiscal Year and Nine Fiscal Years Ago
December 31, 2025 (Unaudited)

	2025			2016		
Employer	Employees	Rank	Percentage of Total Village Employment	Employees	Rank	Percentage of Total Village Employment
Edward Don & Company	465	1	2.51%	400	3	2.08%
Woodridge School District 68	459	2	2.48%	414	2	2.15%
Champion Packaging	350	3	1.89%			
The Morey Corporation	347	4	1.88%	452	1	2.35%
MPS Chicago, Inc.	340	5	1.84%			
Eaton Corporation	320	6	1.73%			
Orbus	276	7	1.49%	363	5	1.89%
Senior Midwest Direct Inc.	275	8	1.49%			
Parker Hannifin Corporation	248	9	1.34%			
Teledyne Storm Machine	222	10	1.20%			
Enterprise Recovery Systems Inc				333	4	1.73%
Comcast				328	6	1.71%
Wilton Industries, Inc.				395	7	2.06%
Allstate Insurance Company (Heritage Pkwy)				318	8	1.66%
Greencore (formerly H.C. Schau & Sons)				309	9	1.61%
Follet Educational Services				300	10	1.56%
Total	3,302		17.85%	3,612		18.80%

Data Sources: Village Community Development Department Records, U.S. Census Bureau

Full-Time Equivalent Village Government Employees by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Government										
Administration	10.00	10.00	10.00	10.00	6.00	6.70	7.69	8.75	8.75	8.75
Village Clerk	—	0.50	—	—	—	—	—	—	—	—
Finance	9.00	10.00	8.50	7.38	6.25	6.75	7.00	6.55	7.55	7.00
Community Development	7.50	8.00	9.00	8.50	5.75	7.00	6.75	7.55	7.50	7.50
Customer Service	2.00	2.00	2.50	2.25	2.25	2.00	1.25	2.25	2.50	2.50
Police	61.25	57.00	60.50	62.63	57.05	57.65	55.96	57.75	57.00	58.00
Public Works	32.50	33.00	35.25	31.63	30.63	35.82	35.23	34.68	37.22	41.12
Totals	122.25	120.50	125.75	122.39	107.93	115.92	113.88	117.53	120.52	124.87

Data Source: Village Records

Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

See Following Page

Operating Indicators by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Function/Program	2016	2017 (1)	2018	2019	2020	2021	2022	2023	2024	2025
Village Clerks Office										
Business Licenses	503	455	493	480	472	448	486	474	462	437
Tobacco Licenses	24	25	23	27	27	27	27	25	24	25
Liquor Licenses	37	37	37	36	36	38	37	39	38	39
Video Gaming Licenses	5	7	7	9	9	11	11	11	11	11
Finance										
Real estate transfer stamps (non-exempt)	576	602	561	555	617	661	558	476	413	467
Real estate transfer stamps (exempt)	321	265	287	295	327	306	280	270	277	304
Public Works										
Parkway Trees Planted	595	58	80	89	60	250	195	153	112	70
Parkway Trees Trimmed	1,247	1,300	1,695	1,851	1,975	1,600	1,570	1,480	2,150	2,522
Traffic Signals (Village Owned)	9	9	9	9	9	9	10	10	10	10
Work Orders Completed	13,502	12,287	11,974	9,753*	9,021*	9,297	9,533	8,360	7,698	9,289
Annual Gas Purchase (Gallons)	82,106	71,294	72,298	67,471	67,152	66,882	63,827	57,591	58,590	59,557
Avg. Gas Cost Per Gallon ($)	1.79	2.56	2.80	2.51	2.02	2.82	4.04	3.56	3.36	3.07
Annual Diesel Purchase (Gallons)	21,637	8,750	11,398	11,830	8,734	12,601	12,976	9,466	9,390	10,627
Avg. Diesel Cost Per Gallon ($)	1.66	2.24	2.54	2.45	2.18	2.68	4.19	4.03	3.56	3.35
JULIE Locates Completed	6,959	5,995	5,773	6,346	6,008	6,240	6,606	5,817	4,894	6,328
Street Lane Miles	230	230	237	237	240	240	240	242	242	240
Center Lane Miles	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Streets Resurfaced	5.00	4.49	4.70	7.75	4.20	2.77	2.02	2.89	2.60	0.62
Streets Reconstructed	—	—	—	—	—	—	—	—	—	1.92
Water / Sewer										
Number of Metered Accounts	9,533	9,638	9,687	9,898	9,814	9,843	9,850	9,869	9,885	9,926
Water Rate ($)	8.18	8.18	8.18	8.28	8.28	8.28	8.49	8.70	9.04	9.26
Wastewater Maintenance Fee ($)	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90	0.90
Customer Service Charge (3/4 inch meter size) ($)	24.96	24.96	24.96	24.96	27.46	27.46	27.46	27.46	27.46	27.46
Unincorporated Surcharge ($)	4.46	4.46	4.46	4.46	4.46	4.46	4.59	4.59	4.59	4.59
Number of Hydrants Flushed/Inspected	1,871	1,879	1,441	1,931	2,005	1,917	1,800	1,078	1,950	1,950
Number of Overhead Storage Tanks	4	4	4	4	4	4	4	4	4	4
Annual Purchase (gallons of water in 1,000's)	988,647	950,346	907,237	901,664	909,845	919,666	883,318	986,616	1,069,870	880,998
Water Main Miles	138	138	139	139	141	142	142	142	142	142
Water Main Breaks Repaired	44	42	48	42	45	76	72	32	34	24

Function/Program	2016	2017 (1)	2018	2019	2020	2021	2022	2023	2024	2025
Water / Sewer Continued										
Sewer Main Miles	96	96	84	84	86	86	86	86	86	86
Sewer Main Back-Ups	5	1	1	—	4	1	2	1	—	—
Community Development										
Building Inspections	4,438	6,082	6,491	5,553	3,947	3,980	4,868	3,922	3,868	5,313
Code Enforcement Inspections	2,243	2,390	2,316	2,164	2,013	1,967	1,900	1,843	1,895	744
Permits Issued	1,656	1,614	1,695	1,549	1,514	2,305	1,626	1,316	2,240	1,414
Permit Fees ($)	813,511	642,276	685,356	454,548	428,101	712,012	705,610	513,863	827,267	694,597
Police										
Part I Crimes	496	472	428	341	375	324	362	356	N/A	N/A
Part II Crimes	2,047	2,128	2,046	1,637	1,513	1,634	1,386	1,380	N/A	N/A
Traffic Accidents	1,040	997	1,031	934	616	773	857	1,035	909	880
Fire and Ambulance	1,266	1,193	822	768	648	619	478	407	480	569
Service Calls	12,750	10,824	10,299	9,718	9,646	8,239	7,859	8,359	8,402	8,164
DUI / Zero Tolerance Arrests	38	37	32	28	16	21	29	17	18	25
Group A Crimes (NIBRS)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	1,000	1,071
- Crimes Against Persons - 270	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	270	285
- Crimes Against Property - 590	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	590	545
- Crimes Against Society - 140	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	140	107
Total Group A Crimes - Arrests:	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	185	134
Group B Crimes - Arrests (NIBRS)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	269	211

Data Source: Village Records

(1) Business License figure now reflects the number of business that have business license and not the total number of licenses issued.

Video Gaming licenses commenced in 2015 and are reported as the number of businesses that operate video gaming machines.

Notes: Crimes are categorized as part I or II depending on severity of the crime.

Part I crimes include criminal sexual assault, aggravated assault, aggravated battery, armed robbery, arson, stalking, auto theft, burglary, home invasion, homicide, retail theft, theft and vehicular.

Part II crimes include drug possession, crimes against children, criminal damage, criminal sexual abuse, criminal trespass, deadly weapons, forgery, disorderly conduct, cosmetic battery, identity theft, fraud, hate crimes, obstructing a PO, kidnapping, liquor violation, mob action/armed violence, MV offenses, sex exposure, simple assault, simple battery, gang conduct and other offenses.

*Revised work order input

N/A - information not available

Capital Asset Statistic by Function/Program - Last Ten Fiscal Years
December 31, 2025 (Unaudited)

Function/Program	2016	2017	2018
Police			
Stations	1	1	1
Patrol Units	16	16	16
Library			
Number of Libraries	1	1	1
Number of Books	168,135	172,087	152,673
Number of E-Books	N/A	N/A	103,846
Number of Audio Recordings	—	—	—
Number of DVDs/Videos	—	—	—
Recreation			
Parks (Owned, Leased and Managed) (Acres)	741	682	690
Playgrounds	25	25	25
Swimming Pools	1	1	1
Public Golf Courses	1	1	1
Community Center	—	—	—
Public Works			
Streets (Miles)	230	230	237
Water and Sewer			
Water Mains (Miles)	138	138	139
Sanitary Sewers (Miles)	96	96	84

Data Source: Village Records

N/A - Data not available.

2019	2020	2021	2022	2023	2024	2025
1	1	1	1	1	1	1
16	16	16	16	16	16	16
1	1	1	1	1	1	1
140,182	136,613	131,642	129,792	121,143	119,234	119,543
119,286	134,037	142,133	128,137	132,701	37,261	38,332
—	—	—	61,682	70,515	29,894	26,115
—	—	—	25,002	85,526	21,292	21,791
685	685	680	671	671	685	553
25	27	34	34	35	35	35
1	1	1	1	1	1	1
1	1	1	1	1	1	2
—	—	1	1	1	1	1
237	240	240	240	242	242	241
139	141	142	142	142	142	142
84	86	86	86	86	86	86