Woodridge School District 68
Annual Fund Balance Ratio Targets
For the Miller Ratio (2.0) and Public Act 103-0394 (2.5)
For the Year Ended 6/30/26

	/---------------Average Expenses---------------/				/----------Total Resources----------/			**
Fund	AFR* 2025-2026	AFR 2024-2025	AFR 2023-2024	**3 Year Average Expenses**	6/30/2026 Fund Balance	Tax Receipts to Collect	**Total Available Resources**	**Miller/ PA103-0394 Ratio**
Education	51,851,309	48,111,593	44,927,944	48,296,949	40,912,092	16,872,295	57,784,387	**1.20**
O&M	3,436,634	3,627,676	3,586,254	3,550,188	3,441,646	1,959,422	5,401,068	**1.52**
Transportation	4,118,297	4,049,797	3,629,599	3,932,564	4,101,125	1,498,166	5,599,291	**1.42**
Operating Funds	**59,406,240**	**55,789,066**	**52,143,797**	**55,779,701**	**48,454,863**	**20,329,883**	**68,784,746**	**1.23**
Debt Service***	0	0	116,836	38,945	20,837	0	20,837	**0.54**
IMRF/SS	1,535,293	1,504,517	1,427,693	1,489,168	1,776,359	697,609	2,473,968	**1.66**
Capital Projects	7,869,246	3,256,629	6,864,182	5,996,686	9,100,795	0	9,100,795	**1.52**
Working Cash****	59,409,240	55,789,066	52,143,797	55,780,701	7,434,408	139,522	7,573,930	**0.14**
Tort	334,709	360,843	212,854	302,802	186,183	139,522	325,705	**1.08**
HLS*****	0	0	0	0	0	0	0	**0.00**
Non-Operating Funds	**69,148,488**	**60,911,055**	**60,765,362**	**63,608,302**	**18,518,582**	**976,653**	**19,495,235**	**0.31**
Total	**128,554,728**	**116,700,121**	**112,909,159**	**119,388,003**	**66,973,445**	**21,306,536**	**88,279,981**	**0.74**

Notes:

* FY24-25 AFR figures are preliminary/estimated/unaudited and may change somewhat as the audit is finalized.

** Targets for the Miller Ratio (2.0 or less) and per PA103-0394 (2.5 or less) have both been met for each Operating Fund individually and for the Operating Funds combined, and our overall Total Fund Balance Target Ratio is below 2.0 and therefore acceptable.

*** The Debt Service Fund no longer accounts for our copier lease per updated GASB reporting requirements and expenses in that fund have therefore dropped from just over $100K to $0. The minimal balance maintained in that fund relateds to a small amount of interest earned and can be transferred out in future years, if needed.

**** The Working Cash does not have normal expenses, so we can't determine a true Miller Ratio for those funds. However, we can estimate a ratio by using the Combined Operating Fund Expenses and comparing to Available Resources.

***** The Health Life Safety Fund is not active in Woodridge School District 68, and therefore does not have any annual expenses or any resources available for use, so this fund does not impact our evaluation of the resource ratio.