

Tinley Park-Park District 2024-2025 Budget Summary

The 2024-2025 budget is \$30,056,353. The budget reflects the \$15 million state-funded clean-up project of the 280 acres of the former Tinley Park Mental Health Center (TPMHC) site. The \$15 million dollar project is being paid for by a grant provided to the Park District by the Department of Commerce and Economic Opportunity (DCEO).

Aside from that project, the total budget of \$15,430,290 represents an increase of 16% over the previous year's budget. The operation budget of \$10,587,315 is an 11% increase compared to the last cycle. Due to the Park District's conservative budgeting approach, revenues are budgeted toward the minimum amount and expenses toward the maximum amount throughout this budget.

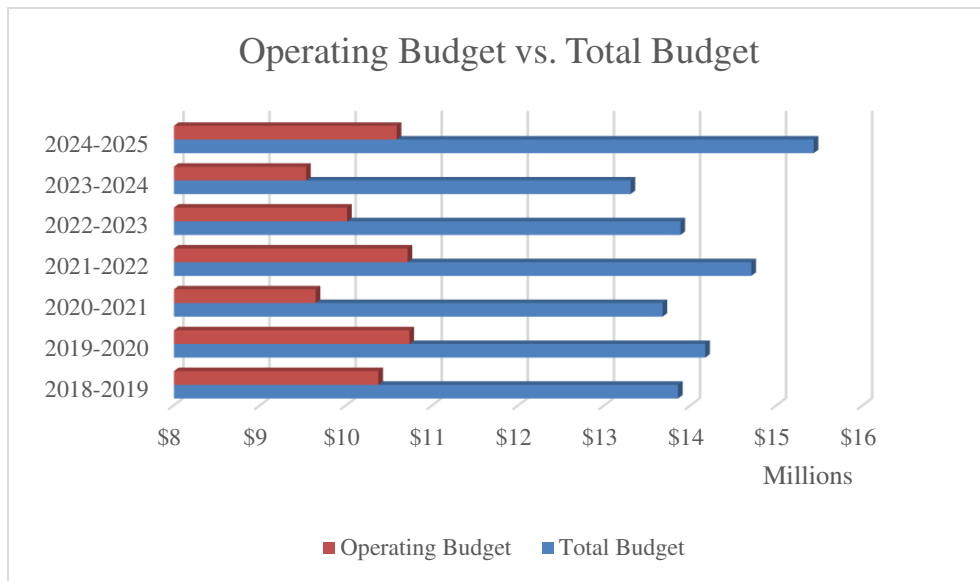


Figure 1 The TPMHS Remediation Project is not included in the graph to provide a more comparable graph

The single most significant item of the budget is the environmental remediation of the former TPMHC site. In August 2023, legislation was signed into law awarding the former State of Illinois site to the Park District for \$1 in addition to the grant funding to clean up the site. The Park District received a \$15 million grant from DCEO to remediate the environmental hazards and demolish the buildings on the property. The official transfer of the property occurred on February 23, 2024, and the District is in the process of remediation and demolition for the entire 2024-2025 cycle.

The next item to point out is that the capital investment total across all funds minus the TPMHS is 28% higher than the previous cycle. While we do anticipate additional spending on capital this year, the spending requests are not guaranteed and are handled on a case-by-case basis. Some of the major capital projects this year are asphalt work on parking lots throughout the District and the Buedingen Park Renovation Project. Additionally, some items from the previous cycle like the replacement of the Roof Top Unit RTU (over \$150,000) on A Wing of the recreation center, will be completed officially this cycle.

Labor costs are by far the largest expense in the District as is the case in most organizations. The State of Illinois instituted a mandatory minimum wage of \$15 that needs to be reached by 2025. We have one more increase toward the end of this cycle and the artificial inflation of wages will end for the time being, which will allow for more continuity from cycle to cycle. The current minimum for the State of Illinois is \$14 an hour and as of January 1, 2025, we will reach the new minimum level of \$15 an hour. While the minimum wage has increased significantly since 2019, it has continued to create compression and range issues across all agencies within the state. We have seen range and wage adjustments throughout the District over the last 4.5 years and will most likely see one more this fall.

As part of the labor cost, we have an additional Business Manager position in the budget since our current manager will be retiring in early 2025. This will give time for overlap and making the transition easier for the department and agency from the financial oversight perspective.

Another item to point out is that the Park District operates three (3) enterprise funds. Enterprise funds are funded by user fees in the form of memberships, daily fees, concession sales, etc. The three specific funds are the Fitness Center (Fund 04), Tinley Junction (Fund 03) and the White Water Canyon Water Park (Fund 15). Each of these funds are paid for by the users of those services and not supplemented by tax dollars for operations, maintenance, and capital.

As a final note, this budget is intended to be interpreted as a roadmap of plans with financial dollars in the fiscal year. Items contained within are planned to be completed when possible and appropriate. Some items may not be completed for various reasons.

Corporate 01

The overall corporate fund increased by 16% compared to 2023-2024 budget numbers. This fund is the general fund and houses many expenses associated with the Park District that do not have specific fund requirement like the museum, recreation, and special recreation funds. Significant changes to the line items are as follows:

Wages, Benefits, and Staff Development

Wages, Benefits, and Staff Development has a 10% increase in this cycle compared to last. The biggest driver here and in most funds is the added cost of an additional business manager. Additionally, marketing staff costs are increased with the addition of a new part-time and potential full-time position this cycle.

Service Contracts

Service contracts continue to increase with IT needs expanding as well as our new updated agreements for turf mowing and fertilizing.

Program/Events

The increase in Program/Events is the cost of the PR Firm the Park District hired in 2023-24.

Utilities

Utilities have an increase driven primarily by the rising cost of water and electricity.

Capital & Equipment

The Capital and Equipment section of the budget has a 33% increase driven heavily by the regular requirement for IT updates and upgrades to the equipment. Additional drivers of this increase are the replacement of vehicles as the cost has risen significantly to purchase them in the last 2-3 years. As a reminder items throughout the capital categories, as well as most other categories, aren't guaranteed to be done in the course of a fiscal year.

Recreation Fund 02

The budgeted increase to the recreation fund is driven by capital projects, programs/activity costs, and utilities. This fund houses the majority of the recreation services that the District has in place during the course of a year. Programs like Tot Time Preschool, athletics, senior, performing arts, day camp, special events and so forth are located in this budget fund. Significant changes are as follows:

Wages, Benefits, and Staff Development

Wages, Benefits, and Staff Development will increase this year. Our largest increases are in the full-time maintenance, health insurance costs, day camp staff, and the added business manager position. Also note that outside of the water park, the next largest seasonal staff is in the recreation fund with the summer day camp. Their wages have continued to grow at the largest rate of any single employment classification with the state minimum wage laws.

Program/Events

Program/Events increases are based on anticipated attendance for programs and cost, to run those programs. For example, jerseys for the many athletic programs and the cost of contracted instructors for many of those programs. Something to keep in mind with this fund and more specifically to these line items in fund 2 is that costs are incurred in general only when a program actually moves forward not when programs are canceled. Budget estimates are based on anticipated attendance and also past performance for other programs.

Utilities

Utilities have an increase driven by the rising cost of water and electricity.

Maintenance

Maintenance costs associated with vehicle equipment maintenance has a small increase compared to many other budget categories. These line items are placeholders for the unexpected issues with maintenance items that come up throughout the year.

Capital & Equipment

Like most funds, the capital and equipment fund line items have significant increases for items that staff feel need to be added, addressed, or improved. We have a portion of vehicle replacement in this fund as well as a scoreboard addition to Freedom Park. Additionally, capital program equipment investment is located in these line items. Items like teen room improvements, sound equipment, and theatre upgrades are here.

McCarthy Concession Fund 03 (Tinley Junction)

The McCarthy Concession Fund 03, also known as the Tinley Junction, is one of three (3) enterprise funds of the Tinley Park-Park District. The Tinley Junction is the location of the outdoor batting cages, concession stand and miniature golf course. The Tinley Junction has a slight increase compared to last cycle. Expenses in the fund are primarily staffing of the concession stand, food costs, and upkeep of the batting cages, miniature golf, and grounds. Until recently, it was also the location of expenses for the annual 4th of July. Since the Village continues to run their own 4th of July, there will not be a return of those expenses to this fund or any other fund in the Park District budget.

Fitness Center Fund 04

The Fitness Center fund has an increase of 21% in expenses compared to the previous cycle. This fund is one of the enterprise funds discussed earlier. The Fitness Center budget is for the operations, maintenance, and capital expenditures at Tinley Fitness. Fund highlights are the following:

Wages, Benefits, and Staff Development

Wages, benefits, and staff development costs have a slight increase and will generally continue to grow by annual increases.

Utilities

Utilities have an increase driven by the rising cost of water and electricity.

Capital & Equipment

Capital and Equipment have an 80% increase from the previous cycle. The men's room sauna needs to be replaced, consideration is being given to reworking the front desk at the fitness center itself and carpet tile replacement during the upcoming cycle.

IMRF Fund 06

The IMRF fund is slightly reduced based on the previous cycle. Additionally, our funding rate has continued to decrease each year based on the actuarial calculations, which lowers the percentage of total wages that must be paid as an agency.

Liability Insurance Fund 07

The liability fund has a slight increase for the upcoming year. Insurance costs have continued to rise each year for all areas of the economy, including for the public sector side. It will continue to increase from year to year moving forward.

Special Recreation Fund 08

The special recreation fund is static this year compared to last year's budget. The fund has an increase in the capital expenditure coupled with a reduction in CO-OP payment to the SSSRA based on EAV. This fund houses the expenses for the purpose of providing services, programs, and facilities for those with special needs.

Social Security Fund 09

The Social Security fund has a slight increase for this cycle. The increases in minimum wage and adjustments to the salary ranges will continue to increase social security costs annually.

Museum Fund 10

The museum fund is projected to decrease this fiscal cycle. Some of the highlights from the are planned replacement of items like the lift at the Vogt Visual Arts Center (VVAC), additional security devices and exterior work at both the Landmark property and VVAC.

Security Fund 11

The security fund is projected to be static for the cycle. The only major increases are alarm monitoring costs. Staff are looking into increased security staff during specific days and hours of the year.

Working Cash Fund 12

Similar to last year this fund remains the same.

Bond & Interest Fund 13

The bond and interest fund has a slight increase as the cost of having debt has gone up therefore interest expense has increased as the market rates have increased.

Capital Improvement Fund 14

The 2024-2025 capital improvement expenses will be larger than in recent cycles, with expenses from the last cycle carried over for various reasons. The Buedingen Park renovation project, partially funded by our third successful acquisition of an OSLAD Grant (Open Space Land Acquisition and Development) from the Illinois Department of Natural Resources, is the primary driver behind a 50% increase in this fund. We expect the Buedingen Park construction to be completed by the fall of 2024.

Staff are also requesting items like the replacement of the Roof Top Unit (RTU) over the B wing of the recreation center, Centennial Park Fitness Zone, water tanks at the recreation center and some work at McCarthy Recreation Building and Park.

We again anticipate selling annual bonds in the fall as planned to continue to provide capital revenue for the district.

Water Park Fund 15

The 2024-2025 cycle at the White Water Canyon Water Park has an anticipated budget similar to last year. Fund 15 is another of our enterprise funds, which means only member, and daily attendee fees pay the cost of operations, maintenance, and capital investment. Increases in the costs of staffing and capital are typically the drivers in specific fund, and this year is no different.

Staffing costs for this specific fund are rising each year as the majority of the staff are seasonal employees and the state mandated increases are the largest impact on this fund. After the next budget cycle, the majority of the increases should slow down as we will have reached the required state minimum wage.

The Capital and Equipment costs have come down, but we continue to improve amenities within the complex. Much of what is planned is infrastructure like adding variable frequency drive (VFD) to pumps and slide restoration.

Each year the capital expense at the water park is always the primary driver of fluctuations in the overall budget for Fund 15. The facility is over 20 years old and will require repairs and upgrades each cycle, going forward.

Remediation Fund-Formerly TP Mental Health Site Fund 23

The Remediation Fund is our newest fund, which was added to the budget in late 2023-2024 by the supplementary budget process. This fund is for the environmental cleanup of the site formerly known as Tinley Park Mental Health Center Site and Howe Developmental Center. To help with comparison of the budget from cycle to cycle, this fund was not included in the graph shown on page 1. The revenue/expenses associated with this fund are expected to be only done once.

In the fall of 2023, the Governor JB Pritzker signed a piece of legislation into law that provided the Park District with the property that had been owned by the State of Illinois since the 1950's. Along with the property, the State provided the funding necessary to remediate the entire site. All revenue and expenses associated with this fund are for the purposes of remediation and demolition of the property.

Coming into the current cycle the Park District spent a small fraction of the \$15 million in cleanup funds. It is expected that approximately \$14,626,000 in grant funds will be used within this period on work toward the cleanup of the entire property. The District will officially award an abatement and demolition and associated bids this cycle which will be ongoing throughout the entirety of this fiscal year.

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	2024-2025	2023-2024
Fund: 01 - General Corporate				
Fund Balance March 1			2,307,150	2,429,886
Revenue				
01-03010		Cook County Taxes	2,243,500	2,020,500
01-03011		Will County Taxes	220,500	224,500
01-03012		Pers Prop Replac Tax	70,000	92,000
01-03015		Interest Income	50,000	6,000
01-03075		Miscellaneous Income	20,000	5,000
Total Revenue:			2,604,000	2,348,000
Expense				
01-04001		Director of Parks	80,000	77,456
01-04002		Business Manager	92,750	50,334
01-04003		Admin. Assistant	32,000	31,679
01-04006		Superintendent Parks	76,000	72,239
01-04008		Maintenance FullTime	261,953	243,984
01-04009		Maintenance PartTime	33,500	53,000
01-04010		Maintenance Seasonal	39,848	32,500
01-04015		Business Staff	69,000	57,894
01-04016		Office Full Time	68,500	64,509
01-04017		Office Part-Time	32,000	10,992
01-04021		Recreation Full Time	33,000	31,014
01-04996		Referral Bonus	500	500
01-05001		Board Secretary	4,000	4,000
01-05007		Conference/Education	34,860	32,830
01-05009		Dues/Membership	10,150	10,150
01-05019		Health/Life Insuranc	180,000	180,000
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			1,048,061	953,081
01-05203		Service Contracts	451,792	401,004
Total BudgetExpCategory: 51 - Service Contracts:			451,792	401,004
01-06062		Marketing/Advert.	117,000	98,000
Total BudgetExpCategory: 52 - Program/Events:			117,000	98,000
01-05003		Telephone	8,000	10,000
01-05207		Refuse Disposal	12,000	11,000
01-05208		Electricity	33,000	25,000
01-05209		Water	20,000	10,000
01-05210		Heat	12,000	10,000
Total BudgetExpCategory: 55 - Utilities:			85,000	66,000

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
01-05002		Postage	12,000	5,000
01-05008		Office Repairs	1,000	1,000
01-05012		Comm Reimbursement	1,000	1,000
01-05014		Office Supplies	8,550	10,500
01-05016		Office Equipment	13,000	14,000
01-05018		Daily Oper. Staples	1,300	2,600
01-05023		Contingency	1,500	2,500
01-15023		Contingency	7,500	10,000
Total BudgetExpCategory: 56 - Office Operations:			45,850	46,600
01-05213		Equipment	38,000	35,500
01-05300		Vehicle/Equip Purchase/Lease	353,000	396,500
01-05301		Park/Play Equipment	106,880	150,000
01-05302		Site Improvements	438,650	249,200
01-05304		Site Development/Capital Improven	542,000	280,000
Total BudgetExpCategory: 57 - Capital & Equipment:			1,478,530	1,111,200
01-05201		Building or Pool Maint	40,000	40,000
01-05202		Ground Maintenance	32,000	32,000
01-05204		Equipment Maintenanc	20,000	20,000
01-05205		Vehicle Maintenance	8,500	8,500
01-05206		Rental Equipment	4,500	4,500
01-05211		Material Stock Suppl	129,000	139,000
01-05214		Gasoline No Lead	18,000	30,000
01-05215		Gasoline Diesel	15,000	15,000
01-05216		Playground Repair Pt	14,000	14,000
Total BudgetExpCategory: 58 - Maintenance:			281,000	303,000
01-05010		Legal Fees/Notice-Development	10,000	0
01-05010		Legal Fees/Notice	125,000	150,000
01-05021		Public Relations	4,500	4,500
Total BudgetExpCategory: 59 - Other:			139,500	154,500
Total Expense:		1	3,646,733	3,133,385
Fund Balance February YE			1,264,417	1,644,501

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 02 - Recreation				
Fund Balance March 1			1,489,919	973,383
Revenue				
02-03010		Cook County Taxes	1,211,589	1,176,300
02-03011		Will County Taxes	134,621	130,700
02-03013		Rental Income	80,000	70,000
02-03015		Interest Income	140,000	30,000
02-03026		Donations	500	600
02-03030		Membership Fees	80,000	120,000
02-03040		Recreation Fees	1,300,000	1,150,000
02-03050		Dog Park Fees	14,000	15,000
02-03065		Sports Pk Field Rent	35,000	20,000
02-03070		Ticket Sales	20,000	20,000
02-03075		Miscellaneous Income	22,000	40,000
Total Revenue:			3,037,710	2,772,600
Expense				
02-04001		Director of Parks	70,500	68,161
02-04002		Business Manager	69,125	37,483
02-04003		Admin. Assistant	28,000	27,877
02-04008		Maintenance FullTime	217,678	139,302
02-04009		Maintenance PartTime	38,500	28,000
02-04010		Maintenance Seasonal	48,000	30,000
02-04015		Business Staff	51,000	40,134
02-04016		Office Full Time	43,500	41,051
02-04017		Office Part-Time	19,500	6,595
02-04019		Facilities Manager	42,500	40,454
02-04020		Supt. of Recreation	84,500	80,100
02-04021		Recreation Full Time	196,500	198,216
02-04023		Tot-Time Instructors	131,174	104,441
02-04024		Rec. Center Attendan	112,000	86,000
02-04025		Cust. Service Attend	110,000	110,000
02-04026		Day Camp	168,500	127,000
02-04030		Recreation Prog Wage	77,550	76,950
02-04035		Athletic Supervisor	129,150	115,475
02-04036		Athletic Prog Wage	90,000	77,500
02-04037		Umpires/Officials	40,000	20,000
02-04045		Custodial Staff	149,000	134,000
02-04996		Referral Bonus	2,000	1,500
02-05007		Conference/Education	26,230	16,970
02-05009		Dues/Membership	7,895	4,750
02-05013		Employee Reimbursmnt	500	500
02-05019		Health/Life Insuranc	290,000	215,000
02-05022		Scholarship	2,100	1,000
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			2,245,402	1,828,460

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
02-05203		Service Contracts	146,745	145,633
Total BudgetExpCategory: 51 - Service Contracts:			146,745	145,633
02-05024		Program Supplies	70,700	61,500
02-05025		Event Services	87,100	98,100
02-06002		Printing	57,500	45,500
02-06003		Brouchure Delivery	19,350	19,350
02-06006		Building Rental	6,500	2,000
02-06010		Contracted Instruct.	169,500	153,500
02-06011		Bus Rental	31,000	23,000
02-06012		Tour Planning Servic	2,000	1,000
02-06035		Athl. League Supply	12,500	13,500
02-06036		Officials/Referees	67,700	66,500
02-06037		Coaches Expenses	1,800	1,000
02-06038		League Awards	28,000	27,000
02-06040		Athletic Equipment	18,000	17,500
02-06041		First Aid Supplies	3,800	3,800
02-06042		League Uniforms	48,000	30,400
02-06043		Tourn/Asst. Fees	15,000	11,000
02-06062		Marketing/Advert.	18,800	12,150
Total BudgetExpCategory: 52 - Program/Events:			657,250	586,800
02-05003		Telephone	8,016	10,008
02-05208		Electricity	90,000	65,000
02-05209		Water	25,000	8,000
02-05210		Heat	14,000	15,000
Total BudgetExpCategory: 55 - Utilities:			137,016	98,008
02-05002		Postage	2,750	2,750
02-05014		Office Supplies	10,000	10,000
02-05016		Office Equipment	10,550	10,550
02-05017		Publicat./Periodical	650	650
02-05018		Daily Oper. Staples	4,000	2,400
02-05023		Contingency	3,500	4,000
02-06005		Paper Products	5,900	2,000
Total BudgetExpCategory: 56 - Office Operations:			37,350	32,350
02-05213		Equipment	36,350	26,150
02-05300		Vehicle/Equip Purchase/Lease	25,000	2,500
02-05304		Site Development/Capital Improven	53,000	18,000
02-06008		Equipment Rental	2,000	3,000
Total BudgetExpCategory: 57 - Capital & Equipment:			116,350	49,650

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
02-05205		Vehicle Maintenance	4,000	1,000
02-06009		Equipment Repair	4,850	2,000
Total BudgetExpCategory: 58 - Maintenance:			8,850	3,000
Total Expense:		2	3,348,963	2,743,902
Fund Balance February YE			1,178,666	1,002,081

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 03 - McCarthy Concession				
Fund Balance March 1			171,429	165,699
Revenue				
03-03013		Rental Income	8,000	7,000
03-03015		Interest Income	1,400	300
03-03018		Golf	45,000	45,000
03-03019		Batting Cages Income	18,000	20,000
03-03020		Concession Sales	20,000	20,000
03-03075		Miscellaneous Income	1,000	1,000
Total Revenue:			93,400	93,300
Expense				
03-04002		Business Manager	6,125	3,213
03-04003		Admin. Assistant	628	634
03-04008		Maintenance FullTime	5,500	4,950
03-04015		Business Staff	4,500	3,440
03-04016		Office Full Time	1,500	1,173
03-04017		Office Part-Time	1,500	400
03-04020		Supt. of Recreation	1,000	809
03-04021		Recreation Full Time	600	564
03-04060		Concession Mgr	9,520	9,780
03-04061		McCarthy Fac AsstMgr	22,125	19,250
03-04062		McCarthy Fac Payroll	19,600	19,500
03-04996		Referral Bonus	300	300
03-05007		Conference/Education	1,000	1,000
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			73,898	65,012
03-05203		Service Contracts	20,500	20,500
Total BudgetExpCategory: 51 - Service Contracts:			20,500	20,500
03-06062		Marketing/Advert.	3,500	3,500
03-06310		Golf Supplies	3,500	4,000
03-06320		Spec. Event Supplies	1,000	2,500
Total BudgetExpCategory: 52 - Program/Events:			8,000	10,000
03-06301		Concession Supplies	3,400	4,050
03-06302		Food & Beverage Supp	9,650	12,150
03-06316		Batt.Cages Supplies	5,000	5,000
Total BudgetExpCategory: 54 - Concession:			18,050	21,200
03-05003		Telephone	500	700
03-05208		Electricity	1,500	3,500
Total BudgetExpCategory: 55 - Utilities:			2,000	4,200
03-05023		Contingency	500	1,000
Total BudgetExpCategory: 56 - Office Operations:			500	1,000
03-05300		Vehicle/Equip Purchase/Lease	18,500	18,500
03-05302		Site Improvements	53,500	50,000
Total BudgetExpCategory: 57 - Capital & Equipment:			72,000	68,500

Tinley Park-Park District
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Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
03-05201		Building Maint	2,000	2,000
03-05202		Ground Maintenance	2,500	2,500
03-06009		Equipment Repair	6,500	6,500
03-06311		Repair Parts	3,500	3,500
Total BudgetExpCategory: 58 - Maintenance:			14,500	14,500
Total Expense:		3	209,448	204,912
Fund Balance February YE			55,381	54,087

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 04 - Fitness				
Fund Balance March 1			1,844,581	1,547,623
Revenue				
04-03013		Rental Income	14,000	14,000
04-03015		Interest Income	140,000	35,000
04-03030		Membership Fees	700,000	625,000
04-03030		Partnership Revenue	200,000	180,000
04-03040		Recreation Fees	95,000	95,000
04-03075		Miscellaneous Income	5,000	5,000
Total Revenue:			1,154,000	954,000
Expense				
04-04001		Director of Parks	3,200	3,098
04-04002		Business Manager	12,250	6,426
04-04003		Admin. Assistant	628	634
04-04008		Maintenance FullTime	19,500	18,385
04-04015		Business Staff	26,500	6,880
04-04016		Office Full Time	5,000	4,692
04-04017		Office Part-Time	2,500	799
04-04019		Facilities Manager	20,000	18,609
04-04021		Recreation Full Time	2,500	2,256
04-04040		Manager Wages	65,500	60,000
04-04041		Assistant Manager	50,500	46,000
04-04042		Supervisors	127,500	122,000
04-04043		Fitness Center Front	94,548	88,000
04-04044		Fitness Attendant	42,800	38,000
04-04045		Custodial Staff	84,750	87,000
04-04047		Fitness Center Payroll	20,000	32,000
04-04050		Instructors	126,500	92,500
04-04996		Referral Bonus	500	500
04-05007		Conference/Education	10,000	10,000
04-05019		Health/Life Insuranc	55,000	70,000
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			769,676	707,778
04-05203		Service Contracts	106,990	76,633
Total BudgetExpCategory: 51 - Service Contracts:			106,990	76,633
04-06010		Contracted Instruct.	1,000	1,000
04-06062		Marketing/Advert.	14,525	14,800
Total BudgetExpCategory: 52 - Program/Events:			15,525	15,800
04-05003		Telephone	3,000	3,000
04-05207		Refuse Disposal	2,000	2,000
04-05208		Electricity	45,000	30,000
04-05209		Water	6,000	5,000
04-05210		Heat	7,000	7,000
Total BudgetExpCategory: 55 - Utilities:			63,000	47,000
04-05002		Postage	1,000	1,000
04-05008		Office Repairs	3,000	1,000
04-05014		Office Supplies	10,000	10,000
04-05016		Office Equipment	4,000	6,000
04-05018		Daily Oper. Staples	3,000	3,000
04-05023		Contingency	4,000	4,000
Total BudgetExpCategory: 56 - Office Operations:			25,000	25,000

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
04-05213		Equipment	10,000	10,500
04-05300		Vehicle/Equip Purchase/Lease	107,000	105,264
04-05302		Site Improvements	190,000	53,000
Total BudgetExpCategory: 57 - Capital & Equipment:			307,000	168,764
04-05201		Building or Pool Maint	29,000	25,000
04-05211		Material Stock Suppl	43,500	43,500
04-06009		Equipment Repair	10,000	10,000
Total BudgetExpCategory: 58 - Maintenance:			82,500	78,500
04-05005		Employee Recognition	10,000	12,000
Total BudgetExpCategory: 59 - Other:			10,000	12,000
Total Expense:		4	1,379,691	1,131,475
Fund Balance February YE			1,618,890	1,370,148

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 06 - IMRF				
Fund Balance March 1			404,355	290,410
Revenue				
06-03010		Cook County Taxes	305,910	297,000
06-03011		Will County Taxes	33,990	33,000
06-03015		Interest Income	2,000	300
Total Revenue:			341,900	330,300
Expense				
06-09100		IMRF Payment	280,000	305,000
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			280,000	305,000
Total Expense:			280,000	305,000
Fund Balance February YE			466,255	315,710
Fund: 07 - Liability Insurance				
Fund Balance March 1			251,219	218,668
Revenue				
07-03010		Cook County Taxes	141,831	137,700
07-03011		Will County Taxes	15,759	15,300
07-03015		Interest Income	300	100
07-03075		Miscellaneous Income	1,000	0
Total Revenue:			158,890	153,100
Expense				
07-04006		Superintendent Parks-Safety Coord	21,500	20,066
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			21,500	20,066
07-05217		Loss Repairs	18,000	18,000
Total BudgetExpCategory: 58 - Maintenance:			18,000	18,000
07-09150		Insurance Premium	155,861	167,823
Total BudgetExpCategory: 59 - Other:			155,861	167,823
Total Expense:			195,361	205,889
Fund Balance February YE			214,748	165,879

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 08 - Special Recreation				
Fund Balance March 1			584,147	432,858
Revenue				
08-03010		Cook County Taxes	490,050	526,500
08-03011		Will County Taxes	54,450	58,500
08-03015		Interest Income	2,500	600
Total Revenue:			547,000	585,600
Expense				
08-04002		Business Manager	1,968	1,071
08-04003		Admin. Assistant	628	634
08-04015		Business Staff	1,500	1,147
08-04016		Office Full Time	1,500	1,173
08-04017		Office Part-Time	1,500	400
08-04021		Recreation Full Time	600	564
08-04058		Special Rec Payroll	38,000	38,000
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			45,696	42,988
08-05203		Service Contracts	33,400	33,390
Total BudgetExpCategory: 51 - Service Contracts:			33,400	33,390
08-05213		Playground Equipment	165,000	0
08-05301		Park/Play Equipment	14,000	103,000
08-05302		Site Improvements	310,500	320,000
Total BudgetExpCategory: 57 - Capital & Equipment:			489,500	423,000
08-09210		SSSRA-CO-OP Payment or Working (400,000	446,226
Total BudgetExpCategory: 59 - Other:			400,000	446,226
Total Expense:			968,596	945,604
Fund Balance February YE			162,551	72,854

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 09 - Social Security				
Fund Balance March 1			370,485	368,280
	Revenue			
09-03010		Cook County Taxes	235,458	228,600
09-03011		Will County Taxes	26,162	25,400
09-03015		Interest Income	1,800	400
Total Revenue:			263,420	254,400
	Expense			
09-09101		FICA/Medicare Paymen	285,000	273,000
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			285,000	273,000
Total Expense:			285,000	273,000
Fund Balance February YE			348,905	349,680

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 10 - Museum				
Fund Balance March 1			221,278	284,008
Revenue				
10-03010		Cook County Taxes	34,299	33,000
10-03011		Will County Taxes	3,811	3,700
10-03015		Interest Income	1,800	400
Total Revenue:			39,910	37,100
Expense				
10-04002		Business Manager	1,968	1,071
10-04003		Admin. Assistant	628	634
10-04006		Superintendent Parks	8,500	8,027
10-04008		Maintenance FullTime	26,000	24,749
10-04015		Business Staff	1,500	1,147
10-04016		Office Full Time	1,500	1,173
10-04017		Office Part-Time	600	200
10-04021		Recreation Full Time	600	564
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			41,296	37,564
10-05203		Service Contracts	27,000	25,350
Total BudgetExpCategory: 51 - Service Contracts:			27,000	25,350
10-05003		Telephone	1,000	3,200
10-05207		Refuse Disposal	100	100
10-05208		Electricity	4,800	7,000
10-05209		Water	3,000	3,500
10-05210		Heat	7,200	6,240
Total BudgetExpCategory: 55 - Utilities:			16,100	20,040
10-05018		Daily Oper. Staples	1,000	1,200
10-05023		Contingency	1,000	1,500
Total BudgetExpCategory: 56 - Office Operations:			2,000	2,700
10-05302		Site Improvements	105,000	128,000
Total BudgetExpCategory: 57 - Capital & Equipment:			105,000	128,000
10-05201		Building Maint	10,000	10,000
10-05202		Ground Maintenance	2,000	2,000
10-05211		Material Stock Suppl	3,000	2,000
Total BudgetExpCategory: 58 - Maintenance:			15,000	14,000
Total Expense:			206,396	227,654
Fund Balance February YE			54,792	93,454

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 11 - Security				
Fund Balance March 1			274,276	182,784
Revenue				
11-03010		Cook County Taxes	165,006	160,200
11-03011		Will County Taxes	18,334	17,800
11-03015		Interest Income	1,500	300
Total Revenue:			184,840	178,300
Expense				
11-04001		Director of Parks	3,200	3,098
11-04002		Business Manager	1,968	1,071
11-04003		Admin. Assistant	628	634
11-04008		Maintenance FullTime	5,500	4,950
11-04015		Business Staff	1,500	1,147
11-04051		Security Payroll	72,700	73,500
11-04996		Referral Bonus	500	500
11-05007		Conference/Education	3,000	3,000
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			88,996	87,899
11-05015		Alarm Monitoring	15,700	9,000
11-05203		Service Contracts	1,580	1,580
Total BudgetExpCategory: 51 - Service Contracts:			17,280	10,580
11-05003		Telephone	6,000	10,000
Total BudgetExpCategory: 55 - Utilities:			6,000	10,000
11-05014		Office Supplies	600	1,200
11-05023		Contingency	1,000	1,000
Total BudgetExpCategory: 56 - Office Operations:			1,600	2,200
11-05213		Equipment	3,000	3,000
11-05300		Vehicle/Equip Purchase/Lease	16,500	19,000
Total BudgetExpCategory: 57 - Capital & Equipment:			19,500	22,000
11-05205		Vehicle Maintenance	3,000	3,000
11-06014		Employee Uniforms	1,200	1,200
Total BudgetExpCategory: 58 - Maintenance:			4,200	4,200
Total Expense:	11		137,576	136,879
Fund Balance February YE			321,540	224,205

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 12 - Working Cash				
Fund Balance March 1			1,000	1,000
	Expense			
12-09210		SSSRA-CO-OP Payment or Working C	1,000	1,000
Total BudgetExpCategory: 59 - Other:			1,000	1,000
Total Expense:			1,000	1,000
Fund Balance February YE			0	0
Fund: 13 - Bond and Interest Payment				
Fund Balance March 1			570,373	480,237
	Revenue			
13-03010		Cook County Taxes	992,207	992,172
13-03011		Will County Taxes	110,245	110,241
Total Revenue:			1,102,452	1,102,414
	Expense			
13-09600		Bond Fees	10,000	10,000
13-09861		Interest On Bond	50,000	10,000
13-80001		Transfer Out Expense	1,105,000	1,105,000
Total BudgetExpCategory: 59 - Other:			1,165,000	1,125,000
Total Expense:	13		1,165,000	1,125,000
Fund Balance February YE			507,825	457,651

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 14 - Capital Development Projects				
Fund Balance March 1			2,400,509	1,285,873
Revenue				
14-03015		Interest Income	200	100
14-03017		Grants	156,000	200,000
14-03075		Miscellaneous Income	90,000	87,000
14-03084		Bond Sale	1,120,000	0
14-70001		Transfer in Income	0	1,100,000
Total Revenue:			1,366,200	1,387,100
Expense				
14-09510		Parks	285,000	100,001
14-09520		Playgrounds	458,250	262,500
14-09530		Buildings	433,195	731,000
14-09550		Major Site Develop.	1,100,000	450,000
Total BudgetExpCategory: 57 - Capital & Equipment:			2,276,445	1,543,501
Total Expense:	14		2,276,445	1,543,501
Fund Balance February YE			1,490,264	1,129,472

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 15 - Aquatic Park				
Fund Balance March 1			713,503	709,060
Revenue				
15-03013		Rental Income	25,000	25,000
15-03015		Interest Income	7,000	1,300
15-03020		Concession Sales	160,000	160,000
15-03030		Membership Fees	220,000	220,000
15-03040		Rec Fees-Swim Lessons	50,000	50,000
15-03045		Daily Admission	485,000	485,000
15-03075		Miscellaneous Income	10,000	10,000
Total Revenue:			957,000	951,300
Expense				
15-04001		Director of Parks	3,200	3,098
15-04002		Business Manager	11,806	6,426
15-04003		Admin. Assistant	628	634
15-04008		Maintenance FullTime	16,000	14,850
15-04010		Maintenance Seasonal	30,500	30,000
15-04015		Business Staff	9,000	6,880
15-04016		Office Full Time	4,000	3,519
15-04017		Office Part-Time	2,000	600
15-04019		Facilities Manager	23,000	21,845
15-04021		Recreation Full Time	2,000	1,692
15-04041		Assistant Manager	51,000	44,015
15-04046		Life Guards	244,670	200,000
15-04048		Deck Guards	52,650	47,000
15-04050		Instructors	17,000	16,000
15-04051		Security Payroll	3,440	3,440
15-04055		Concession Manager	8,500	8,000
15-04057		Concession Asst Mgr	18,000	17,000
15-04059		Concession Staff	39,500	30,000
15-04063		Front Gate	35,775	34,000
15-04996		Referral Bonus	5,000	5,000
15-05007		Conference/Education	27,250	24,000
15-05019		Health/Life Insuranc	15,000	20,000
Total BudgetExpCategory: 50 - Wages, Benefits & Staff Development:			619,919	537,998
15-05203		Service Contracts	60,791	54,451
Total BudgetExpCategory: 51 - Service Contracts:			60,791	54,451
15-06062		Marketing/Advert.	5,475	6,000
Total BudgetExpCategory: 52 - Program/Events:			5,475	6,000
15-06302		Food & Beverage Supp	78,500	79,000
Total BudgetExpCategory: 54 - Concession:			78,500	79,000

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
15-05003		Telephone	1,000	1,000
15-05208		Electricity	46,495	46,000
15-05209		Water	66,000	60,000
15-05210		Heat	35,000	25,000
Total BudgetExpCategory: 55 - Utilities:			148,495	132,000
15-05002		Postage	1,000	1,000
15-05014		Office Supplies	1,000	1,000
15-05018		Daily Oper. Staples	1,000	1,000
15-05023		Contingency	2,000	2,000
Total BudgetExpCategory: 56 - Office Operations:			5,000	5,000
15-05213		Equipment	8,900	8,600
15-05300		Vehicle/Equip Purchase/Lease	62,000	61,500
15-05304		Site Development/Capital Improven	171,000	271,000
Total BudgetExpCategory: 57 - Capital & Equipment:			241,900	341,100
15-05201		Building or Pool Maint	58,000	58,000
15-05202		Ground Maintenance	16,000	4,000
15-05211		Material Stock Suppl	96,000	110,000
Total BudgetExpCategory: 58 - Maintenance:			170,000	172,000
Total Expense:		15	1,330,080	1,327,549
Fund Balance February YE			340,423	332,811

Tinley Park-Park District
2024-25 Budget

Account Number	Category	Description	<u>2024-2025</u>	<u>2023-2024</u>
Fund: 23 - Remediation Fund - Formerly TP Mental Health Site				
Fund Balance March 1			4,783,354	0
	Revenue			
23-03017		Grants-Remediation	9,861,000	3,000,000
Total Revenue:			9,861,000	3,000,000
	Expense			
23-05203		Service Contracts-Remediation	500,000	2,550,000
Total BudgetExpCategory: 51 - Service Contracts:			500,000	2,550,000
23-05208		Electricity-Remediation	40,000	0
23-05209		Water-Remediation	30,000	0
23-05210		Heat-Remediation	30,000	0
Total BudgetExpCategory: 55 - Utilities:			100,000	0
23-05302		Site Improvements-Remediation	13,375,516	0
Total BudgetExpCategory: 57 - Capital & Equipment:			13,375,516	0
23-05211		Material Stock Suppl-Remediation	33,000	0
Total BudgetExpCategory: 58 - Maintenance:			33,000	0
23-05010		Legal Fees/Notice-Remediation	417,548	250,000
23-09150		Insurance Premium	0	200,000
23-09150		Insurance Premium-Remediation	200,000	0
Total BudgetExpCategory: 59 - Other:			617,548	450,000
Total Expense:	23		14,626,063	3,000,000
Fund Balance February YE			18,291	0