Tinley Park-Park District
2025-2026 Budget Summary

The 2025-2026 budget is $31,032,224. 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).

Excluding this project, the total budget is $16,606,162, representing a 9% increase over the previous year. The operating budget of $11,767,612 reflects an 11% increase compared to the last cycle. Due to the Park District's conservative budgeting approach, revenues are budgeted at minimum expected amounts while expenses are budgeted at maximum anticipated amounts throughout this budget.

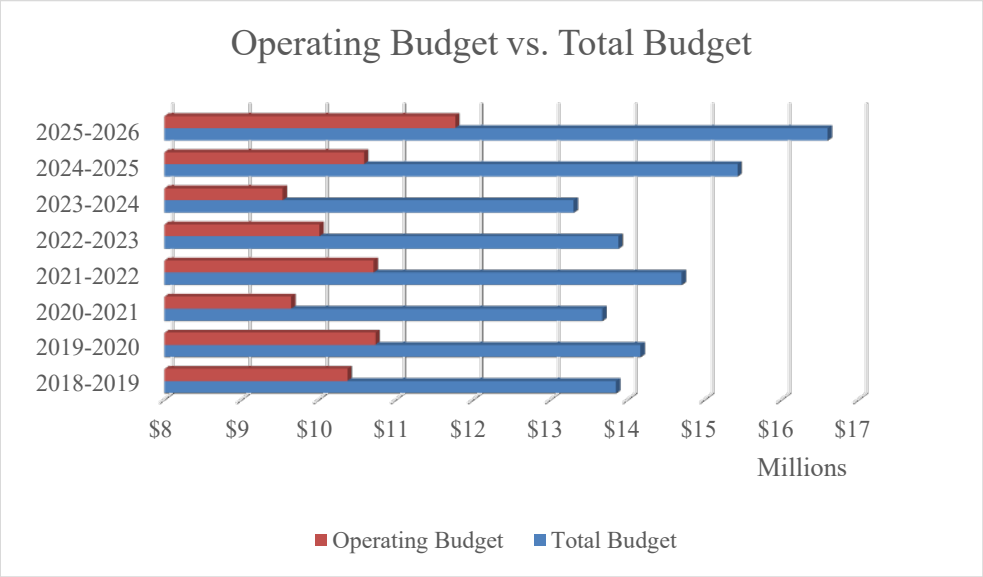

Figure 1 The TPMHS Remediation Project is not included in the graph to provide a more comparable graph

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 property.

As of the end of the last fiscal year, approximately 30% of the allocated funds had been spent, while over 90% had been committed. Billing typically lags by about 30 days and is expected to continue throughout the 2025-2026 cycle. It is anticipated that additional funds will be needed and requested from the State of Illinois.

The next item to point out is that the capital investment total across all funds minus the TPMHS is one of the largest total items in the budget. It represents a total of 29% of the total budget this year, which is down from last year. While we do anticipate 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, a renovation of the ~~public~~ teaching kitchen at Bettenhausen Recreation Center, and playground development.

Labor costs remain the largest expense for the District, as is typical for most organizations. The State of Illinois has mandated a minimum wage of $15 per hour, effective by 2025. Our final major adjustment to meet this requirement took place in January 2025, which should help stabilize labor costs moving forward. Since 2019, we have gradually increased the minimum wage and made other necessary pay range adjustments.

To manage labor expenses, we have reallocated staff costs across various funds, resulting in budget impacts throughout the District. Additionally, in the previous budget cycle, we accounted for two business managers to ensure a smooth transition during the retirement of our previous manager at the start of this cycle.

Another item to point out is that the Park District operates three 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 Fund 01

The overall corporate fund increased by 10% compared to 2024-2025 budget numbers. This is the general fund and houses many expenses associated with the Park District that do not have specific fund requirements 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 expenses have increased by 4% in this cycle compared to last year. As in most organizations, labor costs remain our single largest expense. The hiring of two full-time marketing staff members has also contributed to higher Recreation staff costs. Additionally, staff worked to reallocate staffing costs across all funds this cycle, which has contributed to changes in this category throughout the entire budget.

Service Contracts

Service contracts represent the largest increase in the general fund this cycle, primarily due to the reallocation of these expenses. Service contracts cover items such as grass cutting, IT services and other needs. This cycle also includes several one-time costs for planning services, including ADA transition planning, a community survey and master planning services.

Program/Events

The increase in Program/Events is the additional marketing work expected from the addition of two full-time staff in marketing.

Utilities

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

Capital & Equipment

The Capital and Equipment section of the budget shows an 11% decrease, primarily due to the removal of asphalt work, which has been moved to Fund 14. Key projects in this fund include the ~~Brickyard~~ teaching kitchen renovation, gym floor resurfacing and various improvements at the Bettenhausen Recreation Center, as well as vehicle purchases, equipment and IT upgrades. Please note that projects listed in the capital categories, as well as most other categories, are not guaranteed to be completed within the fiscal year.

Recreation Fund 02

The recreation fund is budgeted for a 3% increase this cycle, primarily due to capital projects, utilities and equipment purchases. This fund supports the majority of the District's recreation services throughout the year, including programs such as Tot Time Preschool, athletics, senior activities, performing arts, day camps and special events. Significant changes for this cycle include:

Wages, Benefits and Staff Development

Wages, benefits and staff development will remain unchanged from the previous cycle. It's worth noting that, outside of the water park, the recreation fund employs the largest number of seasonal staff, primarily for the summer day camp. Wages for this group have experienced the most significant growth among all employment classifications, driven by state minimum wage laws.

Service Contracts

Service contract costs have increased in Fund 2 due to the reallocation of expenses across the overall budget. The largest costs in this area are related to IT work, software and support, as well as credit card fees associated with program transactions throughout the year.

Program/Events

Program and event expenses are based on anticipated attendance and the costs required to run each program. This includes items such as jerseys for athletic programs and payments to contracted instructors. It's important to note that costs in this fund, particularly in these line items, are only incurred when a program actually takes place, not when programs are canceled. Budget estimates are determined by projected attendance and historical performance of similar programs.

Utilities

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

Capital & Equipment

As with most funds, the capital and equipment line items show significant increases for projects identified by staff as necessary additions or improvements. This cycle includes a portion of a vehicle purchase, the addition of a scoreboard at Freedom Park and various upgrades at the McCarthy Park facility.

McCarthy Concession Fund 03 (Tinley Junction)

The McCarthy Concession Fund 03, also known as Tinley Junction, is one of three enterprise funds of the Tinley Park-Park District. Tinley Junction features outdoor batting cages, concession stand and a miniature golf course. The budget for this fund remains unchanged from the previous cycle. Expenses are primarily related to staffing the concession stand, food costs and maintenance of the batting cages, miniature golf course and surrounding grounds.

Fitness Center Fund 04

The Fitness Center fund shows a 36% increase in expenses compared to the previous cycle. As one of our enterprise funds, this budget covers operations, maintenance and capital expenditures at Tinley Fitness. The largest single increase is a $500,000 transfer from the Fitness Center fund to the general fund for capital purchases this cycle. 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 usage and electricity.

Capital & Equipment

Capital and Equipment expenses show a slight decrease from the previous cycle. The men's room sauna, approved last cycle, will be completed during this cycle. Other planned projects include reworking the front desk area at the fitness center and replacing carpet tiles in 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 14% increase for the upcoming year. Insurance costs have continued to rise each year for all areas of the economy, including for the public sector. It will continue to increase from year to year moving forward.

Special Recreation Fund 08

The Special Recreation Fund has increased by 10% compared to last year's budget. The primary driver of costs in this fund is the cooperative payment to the South Suburban Special Recreation Association (SSSRA). SSSRA, owned by its 10 member districts, provides all special recreation services for the participating districts.

As many taxpayers are aware, the Equalized Assessed Value (EAV) of property in southern Cook County was recently reassessed, resulting in a 30% increase in our EAV. Since our payment to SSSRA is based on the District's assessed value, this led to a 27% increase in our payment to the association.

Social Security Fund 09

The Social Security Fund has a 16% increase for this cycle. Ongoing increases in minimum wage and adjustments to salary ranges continue to drive up Social Security costs each year and are expected to do so in the foreseeable future. As a reminder, Social Security is funded by staff wages up to the annual wage cap. Therefore, as wages and/or hours worked increase, the amount contributed to Social Security also rises.

Museum Fund 10

The Museum Fund is projected to increase by 28% this fiscal cycle. Key highlights include the potential replacement of the lift at the Vogt Visual Arts Center (VVAC), installation of additional security devices and exterior improvements at both the Landmark and VVAC properties.

Security Fund 11

The Security Fund is projecting a 10% increase in expenses this cycle. While some of this increase is due to budget realignment, we are also anticipating additional needs for security staff throughout 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 the fund has 4% increase as the market rates have increased.

Capital Improvement Fund 14

Capital improvement expenses for 2025-2026 will be reduced compared to the same period last year, with some expenses from the previous cycle carried over for various reasons. The largest projects planned include work at Bettenhausen and Centennial Parks, as well as asphalt improvements at various sites throughout the District. Additional details on these projects can be found in the capital improvement narrative.

As in previous years, we anticipate selling annual bonds in the fall to continue providing capital revenue for the District.

Water Park Fund 15

For the 2025-2026 cycle, White Water Canyon Water Park is projecting a 20% increase in expenses. As with any major asset, periodic investments in maintenance and capital improvements are necessary. This cycle, planned projects include replacing shade structures throughout the site, replacing boilers, upgrading the deep well sump pump, replacing the VFD pump and completing various other upgrades.

The water park also has the highest seasonal staffing costs, which have recently reached the $15 minimum wage threshold required by Illinois law. While staffing costs will continue to rise over time, the rate of increase is expected to slow compared to the past five years.

Each year, capital expenses at the water park are the primary cause of fluctuations in the overall budget for Fund 15. With the facility now over 20 years old, ongoing repairs and upgrades will continue to be necessary in future cycles.

Remediation Fund-Formerly TP Mental Health Site Fund 23

The Remediation Fund has been carried over into the 2025-2026 budget with only minor adjustments, such as the removal of expenses like the insurance policy that was purchased in the previous cycle.

As of the end of the last fiscal year, approximately 30% of the allocated funds had been spent, while over 90% had been committed. Billing typically lags by about 30 days and is expected to continue throughout the 2025-2026 cycle. It is anticipated that additional funds will be needed and requested from the State of Illinois.

If additional funds are received, a supplemental budget will be created to accommodate any necessary adjustments. This process was also followed in the 2023-2024 cycle after receiving new funds and incurring related expenses.

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 01 - General Corporate			
Fund Balance March 1		**$2,135,464**	**$2,307,150**
	Revenue		
01-03010	Cook County Taxes	$2,043,000	$2,243,500
01-03011	Will County Taxes	$227,000	$220,500
01-03012	Pers Prop Replac Tax	$50,000	$70,000
01-03015	Interest Income	$60,000	$50,000
01-03075	Miscellaneous Income	$16,000	$20,000
01-70000	Operating Transfer In	$500,000	$0
Total Revenue:		**$2,896,000**	**$2,604,000**
	Expense		
	BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
01-04001	Director of Parks	$85,000	$80,000
01-04002	Business Manager	$44,000	$92,750
01-04003	Admin. Assistant	$31,000	$32,000
01-04006	Superintendent Parks	$80,000	$76,000
01-04008	Maintenance FullTime	$278,780	$261,953
01-04009	Maintenance PartTime	$66,000	$33,500
01-04010	Maintenance Seasonal	$35,000	$39,848
01-04015	Business Staff	$68,500	$69,000
01-04016	Office Full Time	$72,000	$68,500
01-04017	Office Part-Time	$10,000	$32,000
01-04019	Facilities Manager	$22,300	$0
01-04021	Recreation Full Time	$54,000	$33,000
01-04996	Referral Bonus	$300	$500
01-05001	Board Secretary	$4,000	$4,000
01-05007	Conference/Education/Employee Recognition	$39,320	$34,860
01-05009	Dues/Membership	$15,605	$10,150
01-05019	Health/Life Insuranc	$180,000	$180,000
		$1,085,805	**$1,048,061**

		2025-2026	2024-2025
	BudgetExpCategory: 51 - Service Contracts		
01-05203	Service Contracts	$862,000	$451,792
		$862,000	**$451,792**
	BudgetExpCategory: 52 - Program/Events		
01-06062	Marketing/Advert.	$211,750	$117,000
		$211,750	**$117,000**
	BudgetExpCategory: 55 - Utilities		
01-05003	Telephone	$12,500	$8,000
01-05207	Refuse Disposal	$8,200	$12,000
01-05208	Electricity	$60,000	$33,000
01-05209	Water	$15,000	$20,000
01-05210	Heat	$12,600	$12,000
		$108,300	**$85,000**
	BudgetExpCategory: 56 - Office Operations		
01-05002	Postage	$5,000	$12,000
01-05008	Office Repairs	$1,000	$1,000
01-05012	Comm Reimbursement	$1,000	$1,000
01-05014	Office Supplies	$8,600	$8,550
01-05016	Office Equipment	$13,000	$13,000
01-05018	Daily Oper. Staples	$1,300	$1,300
01-05023	Contingency	$6,500	$1,500
01-15023	Contingency	$7,500	$7,500
		$43,900	**$45,850**
	BudgetExpCategory: 57 - Capital & Equipment		
01-05213	Equipment	$40,400	$38,000
01-05300	Vehicle/Equip Purchase/Lease	$407,500	$353,000
01-05301	Park/Play Equipment	$81,000	$106,880
01-05302	Site Improvements	$698,900	$438,650
01-05304	Site Development/Capital Improvements	$85,000	$542,000
		$1,312,800	**$1,478,530**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
	BudgetExpCategory: 58 - Maintenance		
01-05201	Building or Pool Maint	$40,000	$40,000
01-05202	Ground Maintenance	$14,000	$32,000
01-05204	Equipment Maintenance	$23,000	$20,000
01-05205	Vehicle Maintenance	$8,500	$8,500
01-05206	Rental Equipment	$5,000	$4,500
01-05211	Material Stock Suppl	$110,000	$129,000
01-05214	Gasoline No Lead	$30,000	$18,000
01-05215	Gasoline Diesel	$10,000	$15,000
01-05216	Playground Repair Pt	$15,000	$14,000
		$255,500	**$281,000**
	BudgetExpCategory: 59 - Other		
01-05010	Legal Fees/Notice	$125,000	$125,000
01-05010	Legal Fees/Notice-Development	$10,000	$10,000
01-05021	Public Relations	$4,400	$4,500
		$139,400	**$139,500**
Total Expense:		**$4,019,455**	**$3,646,733**
Fund Balance February YE		**$1,012,009**	**$1,264,417**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 02 - Recreation			
Fund Balance March 1		**$1,630,643**	**$1,489,919**
	Revenue		
02-03010	Cook County Taxes	$1,930,000	$1,211,589
02-03011	Will County Taxes	$216,000	$134,621
02-03013	Rental Income	$80,000	$80,000
02-03015	Interest Income	$205,000	$140,000
02-03026	Donations	$500	$500
02-03030	Membership Fees	$65,000	$80,000
02-03040	Recreation Fees	$1,100,000	$1,300,000
02-03050	Dog Park Fees	$14,000	$14,000
02-03065	Sports Pk Field Rent	$35,000	$35,000
02-03070	Ticket Sales	$25,000	$20,000
02-03075	Miscellaneous Income	$25,000	$22,000
Total Revenue:		**$3,695,500**	**$3,037,710**
	Expense		
	BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
02-04001	Director of Parks	$74,000	$70,500
02-04002	Business Manager	$32,000	$69,125
02-04003	Admin. Assistant	$26,300	$28,000
02-04008	Maintenance FullTime	$235,780	$217,678
02-04009	Maintenance PartTime	$49,000	$38,500
02-04010	Maintenance Seasonal	$43,000	$48,000
02-04015	Business Staff	$50,000	$51,000
02-04016	Office Full Time	$46,000	$43,500
02-04017	Office Part-Time	$6,000	$19,500
02-04019	Facilities Manager	$22,300	$42,500
02-04020	Supt. of Recreation	$88,200	$84,500
02-04021	Recreation Full Time	$210,000	$196,500
02-04023	Tot-Time Instructors	$127,000	$131,174
02-04024	Rec. Center Attendan	$121,000	$112,000
02-04025	Cust. Service Attend	$138,000	$110,000

		2025-2026	2024-2025
02-04026	Day Camp	$183,000	$168,500
02-04030	Recreation Prog Wage	$70,050	$77,550
02-04035	Athletic Supervisor	$131,250	$129,150
02-04036	Athletic Prog Wage	$95,000	$90,000
02-04037	Umpires/Officials	$25,000	$40,000
02-04045	Custodial Staff	$161,000	$149,000
02-04996	Referral Bonus	$1,500	$2,000
02-05007	Conference/Education	$21,410	$26,230
02-05009	Dues/Membership	$7,895	$7,895
02-05013	Employee Reimbursmnt	$500	$500
02-05019	Health/Life Insuranc	$290,000	$290,000
02-05022	Scholarship	$2,100	$2,100
		$2,257,285	**$2,245,402**
	BudgetExpCategory: 51 - Service Contracts		
02-05203	Service Contracts	$181,000	$146,745
		$181,000	**$146,745**
	BudgetExpCategory: 52 - Program/Events		
02-05024	Program Supplies	$77,500	$70,700
02-05025	Event Services	$62,100	$87,100
02-06002	Printing	$59,500	$57,500
02-06003	Brouchure Delivery	$16,350	$19,350
02-06006	Building Rental	$6,500	$6,500
02-06010	Contracted Instruct.	$169,500	$169,500
02-06011	Bus Rental	$25,500	$31,000
02-06012	Tour Planning Servic	$2,000	$2,000
02-06035	Athl. League Supply	$9,500	$12,500
02-06036	Officials/Referees	$63,000	$67,700
02-06037	Coaches Expenses	$1,000	$1,800
02-06038	League Awards	$36,000	$28,000
02-06040	Athletic Equipment	$23,000	$18,000
02-06041	First Aid Supplies	$3,800	$3,800
02-06042	League Uniforms	$49,500	$48,000
02-06043	Tourn/Asst. Fees	$15,000	$15,000

		2025-2026	2024-2025
02-06062	Marketing/Advert.	$20,000	$18,800
		$639,750	**$657,250**
	BudgetExpCategory: 55 - Utilities		
02-05003	Telephone	$11,000	$8,016
02-05208	Electricity	$118,000	$90,000
02-05209	Water	$25,000	$25,000
02-05210	Heat	$16,000	$14,000
		$170,000	**$137,016**
	BudgetExpCategory: 56 - Office Operations		
02-05002	Postage	$4,000	$2,750
02-05014	Office Supplies	$8,500	$10,000
02-05016	Office Equipment	$16,550	$10,550
02-05017	Publicat./Periodical	$650	$650
02-05018	Daily Oper. Staples	$4,000	$4,000
02-05023	Contingency	$3,500	$3,500
02-06005	Paper Products	$3,150	$5,900
		$40,350	**$37,350**
	BudgetExpCategory: 57 - Capital & Equipment		
02-05213	Equipment	$40,700	$36,350
02-05300	Vehicle/Equip Purchase/Lease	$28,750	$25,000
02-05304	Site Development/Capital Improvements	$78,000	$53,000
02-06008	Equipment Rental	$2,000	$2,000
		$149,450	**$116,350**
	BudgetExpCategory: 58 - Maintenance		
02-05205	Vehicle Maintenance	$4,000	$4,000
02-06009	Equipment Repair	$4,850	$4,850
		$8,850	**$8,850**
	BudgetExpCategory: 59 - Other	**$0**	**$0**
Total Expense:		**$3,446,685**	**$3,348,963**
Fund Balance February YE		**$1,879,458**	**$1,178,666**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 03 - McCarthy Concession			
Fund Balance March 1		**$175,480**	**$171,429**
	Revenue		
03-03013	Rental Income	$10,000	$8,000
03-03015	Interest Income	$2,200	$1,400
03-03018	Golf	$47,000	$45,000
03-03019	Batting Cages Income	$18,000	$18,000
03-03020	Concession Sales	$20,000	$20,000
03-03075	Miscellaneous Income	$2,000	$1,000
Total Revenue:		**$99,200**	**$93,400**
	Expense		
	BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
03-04002	Business Manager	$2,800	$6,125
03-04003	Admin. Assistant	$700	$628
03-04008	Maintenance FullTime	$9,348	$5,500
03-04015	Business Staff	$4,100	$4,500
03-04016	Office Full Time	$1,500	$1,500
03-04017	Office Part-Time	$400	$1,500
03-04020	Supt. of Recreation	$1,000	$1,000
03-04021	Recreation Full Time	$1,000	$600
03-04060	Concession Mgr	$10,360	$9,520
03-04061	McCarthy Fac AsstMgr	$25,500	$22,125
03-04062	McCarthy Fac Payroll	$21,350	$19,600
03-04996	Referral Bonus	$300	$300
03-05007	Conference/Education	$700	$1,000
		$79,058	**$73,898**
	BudgetExpCategory: 51 - Service Contracts		
03-05203	Service Contracts	$15,000	$20,500
		$15,000	**$20,500**
	BudgetExpCategory: 52 - Program/Events		
03-06062	Marketing/Advert.	$3,500	$3,500

		2025-2026	2024-2025
03-06310	Golf Supplies	$3,000	$3,500
03-06320	Spec. Event Supplies	$1,000	$1,000
		$7,500	**$8,000**
	BudgetExpCategory: 54 - Concession		
03-06301	Concession Supplies	$3,400	$3,400
03-06302	Food & Beverage Supp	$11,925	$9,650
03-06316	Batt.Cages Supplies	$5,000	$5,000
		$20,325	**$18,050**
	BudgetExpCategory: 55 - Utilities		
03-05003	Telephone	$900	$500
03-05208	Electricity	$1,500	$1,500
		$2,400	**$2,000**
	BudgetExpCategory: 56 - Office Operations		
03-05023	Contingency	$500	$500
		$500	**$500**
	BudgetExpCategory: 57 - Capital & Equipment		
03-05300	Vehicle/Equip Purchase/Lease	$18,500	$18,500
03-05302	Site Improvements	$52,500	$53,500
		$71,000	**$72,000**
	BudgetExpCategory: 58 - Maintenance		
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	$3,100	$3,500
		$14,100	**$14,500**
Total Expense:		**$209,883**	**$209,448**
Fund Balance Febraury YE		**$64,797**	**$55,381**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 04 - Fitness			
Fund Balance March 1		**$2,269,065**	**$1,844,581**
	Revenue		
04-03013	Rental Income	$14,000	$14,000
04-03015	Interest Income	$250,000	$140,000
04-03030	Membership Fees	$800,000	$700,000
04-03030	Partnership Revenue	$270,000	$200,000
04-03040	Recreation Fees	$95,000	$95,000
04-03075	Miscellaneous Income	$8,000	$5,000
Total Revenue:		**$1,437,000**	**$1,154,000**
	Expense		
	BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
04-04001	Director of Parks	$3,500	$3,200
04-04002	Business Manager	$5,500	$12,250
04-04003	Admin. Assistant	$700	$628
04-04008	Maintenance FullTime	$73,000	$19,500
04-04015	Business Staff	$15,000	$26,500
04-04016	Office Full Time	$5,500	$5,000
04-04017	Office Part-Time	$800	$2,500
04-04019	Facilities Manager	$22,300	$20,000
04-04021	Recreation Full Time	$4,000	$2,500
04-04040	Manager Wages	$67,000	$65,500
04-04041	Assistant Manager	$52,000	$50,500
04-04042	Supervisors	$127,000	$127,500
04-04043	Fitness Center Front	$90,000	$94,548
04-04044	Fitness Attendant	$55,726	$42,800
04-04045	Custodial Staff	$76,250	$84,750
04-04047	Fitness Center Payroll	$15,000	$20,000
04-04050	Instructors	$114,600	$126,500
04-04996	Referral Bonus	$300	$500
04-05007	Conference/Education	$9,200	$10,000
04-05009	Dues/Membership	$5,000	$0

		2025-2026	2024-2025
04-05019	Health/Life Insuranc	$50,000	$55,000
		$792,376	**$769,676**
	BudgetExpCategory: 51 - Service Contracts		
04-05203	Service Contracts	$83,200	$106,990
		$83,200	**$106,990**
	BudgetExpCategory: 52 - Program/Events		
04-06010	Contracted Instruct.	$1,000	$1,000
04-06062	Marketing/Advert.	$13,525	$14,525
		$14,525	**$15,525**
	BudgetExpCategory: 55 - Utilities		
04-05003	Telephone	$3,500	$3,000
04-05207	Refuse Disposal	$2,000	$2,000
04-05208	Electricity	$48,000	$45,000
04-05209	Water	$10,000	$6,000
04-05210	Heat	$6,000	$7,000
		$69,500	**$63,000**
	BudgetExpCategory: 56 - Office Operations		
04-05002	Postage	$1,000	$1,000
04-05008	Office Repairs	$2,000	$3,000
04-05014	Office Supplies	$10,000	$10,000
04-05016	Office Equipment	$4,000	$4,000
04-05018	Daily Oper. Staples	$3,000	$3,000
04-05023	Contingency	$4,000	$4,000
		$24,000	**$25,000**
	BudgetExpCategory: 57 - Capital & Equipment		
04-05213	Equipment	$10,000	$10,000
04-05300	Vehicle/Equip Purchase/Lease	$105,000	$107,000
04-05302	Site Improvements	$187,000	$190,000
		$302,000	**$307,000**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
	BudgetExpCategory: 58 - Maintenance		
04-05201	Building or Pool Maint	$30,000	$29,000
04-05211	Material Stock Suppl	$46,000	$43,500
04-06009	Equipment Repair	$10,000	$10,000
		$86,000	**$82,500**
	BudgetExpCategory: 59 - Other		
04-05005	Employee Recognition	$10,000	$10,000
04-80001	Transfer Out Expense	$500,000	$0
		$510,000	**$10,000**
Total Expense:		**$1,881,601**	**$1,379,691**
Fund Balance Febrary YE		**$1,824,464**	**$1,618,890**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 06 - IMRF			
Fund Balance March 1		**$538,938**	**$404,355**
	Revenue		
06-03010	Cook County Taxes	$0	$305,910
06-03011	Will County Taxes	$0	$33,990
06-03015	Interest Income	$4,000	$2,000
Total Revenue:		**$4,000**	**$341,900**
	Expense		
	BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
06-09100	IMRF Payment	$250,000	$280,000
Total Expense:		**$250,000**	**$280,000**
Fund Balance February YE		**$2,113,402**	**$466,255**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 07 - Liability Insurance			
Fund Balance March 1		**$255,168**	**$251,219**
	Revenue		
07-03010	Cook County Taxes	$73,043	$141,831
07-03011	Will County Taxes	$8,116	$15,759
07-03015	Interest Income	$450	$300
07-03075	Miscellaneous Income	$1,000	$1,000
Total Revenue:		**$82,609**	**$158,890**
	Expense		
	BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
07-04006	Superintendent Parks-Safety Coord	$22,575	$21,500
		$22,575	**$21,500**
	BudgetExpCategory: 58 - Maintenance		
07-05217	Loss Repairs	$18,000	$18,000
		$18,000	**$18,000**
	BudgetExpCategory: 59 - Other		
07-09150	Insurance Premium	$182,391	$155,861
		$182,391	**$155,861**
Total Expense:		**$222,966**	**$195,361**
Fund Balance February YE		**$114,811**	**$214,748**

Tinley Park-Park District
2025-2026 Budget

			2025-2026	2024-2025
Fund: 08 - Special Recreation				
Fund Balance March 1			**$725,050**	**$584,147**
	Revenue			
08-03010		Cook County Taxes	$367,691	$490,050
08-03011		Will County Taxes	$40,855	$54,450
08-03015		Interest Income	$4,500	$2,500
Total Revenue:			**$413,046**	**$547,000**
	Expense			
		BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
08-04002		Business Manager	$1,000	$1,968
08-04003		Admin. Assistant	$700	$628
08-04015		Business Staff	$1,400	$1,500
08-04016		Office Full Time	$1,500	$1,500
08-04017		Office Part-Time	$400	$1,500
08-04021		Recreation Full Time	$1,000	$600
08-04058		Special Rec Payroll	$38,000	$38,000
			$44,000	**$45,696**
		BudgetExpCategory: 51 - Service Contracts		
08-05203		Service Contracts	$33,400	$33,400
			$33,400	**$33,400**
		BudgetExpCategory: 57 - Capital & Equipment		
08-05213		Playground Equipment	$165,000	$165,000
08-05301		Park/Play Equipment	$14,000	$14,000
08-05302		Site Improvements	$304,000	$310,500
			$483,000	**$489,500**
		BudgetExpCategory: 59 - Other		
08-09210		SSSRA-CO-OP Payment or Working Cash	$507,000	$400,000
			$507,000	**$400,000**
Total Expense:			**$1,067,400**	**$968,596**
Fund Balance February YE			**$70,696**	**$162,551**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 09 - Social Security			
Fund Balance March 1		**$347,017**	**$370,485**
	Revenue		
09-03010	Cook County Taxes	$242,522	$235,458
09-03011	Will County Taxes	$26,947	$26,162
09-03015	Interest Income	$3,200	$1,800
Total Revenue:		**$272,669**	**$263,420**
	Expense		
	BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
09-09101	FICA/Medicare Paymen	$330,000	$285,000
Total Expense:		**$330,000**	**$285,000**
Fund Balance February YE		**$289,686**	**$348,905**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 10 - Museum			
Fund Balance March 1		**$162,341**	**$221,278**
	Revenue		
10-03010	Cook County Taxes	$35,328	$34,299
10-03011	Will County Taxes	$3,925	$3,811
10-03013	Rental Income	$2,500	$0
10-03015	Interest Income	$3,500	$1,800
10-03040	Rec Fees	$250	$0
10-03075	Miscellaneous Income	$250	$0
Total Revenue:		**$45,753**	**$39,910**
	Expense		
	BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
10-04002	Business Manager	$1,000	$1,968
10-04003	Admin. Assistant	$700	$628
10-04006	Superintendent Parks	$8,925	$8,500
10-04008	Maintenance FullTime	$9,598	$26,000
10-04015	Business Staff	$1,400	$1,500
10-04016	Office Full Time	$1,500	$1,500
10-04017	Office Part-Time	$200	$600
10-04021	Recreation Full Time	$1,000	$600
10-04030	Recreation Prog Wage	$10,000	$0
10-05007	Conference/Education	$250	$0
10-05009	Dues/Membership	$250	$0
		$34,823	**$41,296**
	BudgetExpCategory: 51 - Service Contracts		
10-05203	Service Contracts	$40,000	$27,000
		$40,000	**$27,000**
	BudgetExpCategory: 52 - Program/Events		
10-05024	Program Supplies	$1,000	$0
10-05025	Event Services	$2,000	$0

		2025-2026	2024-2025
10-06062	Marketing/Advert.	$1,500	$0
		$4,500	**$0**
	BudgetExpCategory: 55 - Utilities		
10-05003	Telephone	$1,000	$1,000
10-05207	Refuse Disposal	$100	$100
10-05208	Electricity	$6,000	$4,800
10-05209	Water	$3,000	$3,000
10-05210	Heat	$7,200	$7,200
		$17,300	**$16,100**
	BudgetExpCategory: 56 - Office Operations		
10-05018	Daily Oper. Staples	$1,000	$1,000
10-05023	Contingency	$1,000	$1,000
		$2,000	**$2,000**
	BudgetExpCategory: 57 - Capital & Equipment		
10-05302	Site Improvements	$150,000	$105,000
		$150,000	**$105,000**
	BudgetExpCategory: 58 - Maintenance		
10-05201	Building Maint	$10,000	$10,000
10-05202	Ground Maintenance	$2,000	$2,000
10-05211	Material Stock Suppl	$3,000	$3,000
		$15,000	**$15,000**
Total Expense:		**$263,623**	**$206,396**
Fund Balance February YE		**-$101,282**	**$54,792**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 11 - Security			
Fund Balance March 1		**$369,762**	**$274,276**
	Revenue		
11-03010	Cook County Taxes	$0	$165,006
11-03011	Will County Taxes	$0	$18,334
11-03015	Interest Income	$2,800	$1,500
Total Revenue:		**$2,800**	**$184,840**
	Expense		
	BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
11-04001	Director of Parks	$3,500	$3,200
11-04002	Business Manager	$1,000	$1,968
11-04003	Admin. Assistant	$700	$628
11-04008	Maintenance FullTime	$0	$5,500
11-04015	Business Staff	$1,400	$1,500
11-04051	Security Payroll	$97,700	$72,700
11-04996	Referral Bonus	$300	$500
11-05007	Conference/Education	$3,000	$3,000
		$107,600	**$88,996**
	BudgetExpCategory: 51 - Service Contracts		
11-05015	Alarm Monitoring	$8,000	$15,700
11-05203	Service Contracts	$3,800	$1,580
		$11,800	**$17,280**
	BudgetExpCategory: 55 - Utilities		
11-05003	Telephone	$2,400	$6,000
		$2,400	**$6,000**
	BudgetExpCategory: 56 - Office Operations		
11-05014	Office Supplies	$600	$600
11-05023	Contingency	$1,000	$1,000
		$1,600	**$1,600**

		2025-2026	2024-2025
	BudgetExpCategory: 57 - Capital & Equipment		
11-05213	Equipment	$3,000	$3,000
11-05300	Vehicle/Equip Purchase/Lease	$20,250	$16,500
		$23,250	**$19,500**
	BudgetExpCategory: 58 - Maintenance		
11-05205	Vehicle Maintenance	$3,000	$3,000
11-06014	Employee Uniforms	$1,200	$1,200
		$4,200	**$4,200**
Total Expense:		**$150,850**	**$137,576**
Fund Balance February YE		**$221,712**	**$321,540**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 12 - Working Cash			
Fund Balance March 1		**$764**	**$1,000**
	Expense		
	BudgetExpCategory: 59 - Other		
12-09210	SSSRA-CO-OP Payment or Working Cash	$1,000	$1,000
Total Revenue:		**$1,000**	**$1,000**
Fund Balance February YE		**-$236**	**$0**
Fund: 13 - Bond and Interest Payment			
Fund Balance March 1		**$589,465**	**$570,373**
	Revenue		
13-03010	Cook County Taxes	$1,020,870	$992,207
13-03011	Will County Taxes	$113,430	$110,245
Total Revenue:		**$1,134,300**	**$1,102,452**
	Expense		
	BudgetExpCategory: 59 - Other		
13-09600	Bond Fees	$13,000	$10,000
13-09861	Interest On Bond	$50,000	$50,000
13-80001	Transfer Out Expense	$1,150,000	$1,105,000
Total Expense:		**$1,213,000**	**$1,165,000**
Fund Balance February YE		**$510,765**	**$507,825**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 14 - Capital Development Projects			
Fund Balance March 1		**$1,610,276**	**$2,400,509**
	Revenue		
14-03015	Interest Income	$5,800	$200
14-03017	Grants	$156,000	$156,000
14-03075	Miscellaneous Income	$105,000	$90,000
14-03084	Bond Sale	$1,168,300	$1,120,000
Total Revenue:		**$1,435,100**	**$1,366,200**
	Expense		
	BudgetExpCategory: 57 - Capital & Equipment		
14-09510	Parks	$1,170,000	$285,000
14-09520	Playgrounds	$480,750	$458,250
14-09530	Buildings	$301,000	$433,195
14-09550	Major Site Develop.	$0	$1,100,000
		$1,951,750	**$2,276,445**
Total Expense:		**$1,951,750**	**$2,276,445**
Fund Balance February YE		**$1,093,626**	**$1,490,264**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 15 - Aquatic Park			
Fund Balance March 1		**$672,292**	**$713,503**
	Revenue		
15-03013	Rental Income	$25,000	$25,000
15-03015	Interest Income	$12,500	$7,000
15-03020	Concession Sales	$165,000	$160,000
15-03030	Membership Fees	$215,000	$220,000
15-03040	Rec Fees-Swim Lessons	$50,000	$50,000
15-03045	Daily Admission	$625,000	$485,000
15-03075	Miscellaneous Income	$17,500	$10,000
Total Revenue:		**$1,110,000**	**$957,000**
	Expense		
	BudgetExpCategory: 50 - Wages, Benefits & Staff Development		
15-04001	Director of Parks	$3,500	$3,200
15-04002	Business Manager	$5,500	$11,806
15-04003	Admin. Assistant	$700	$628
15-04008	Maintenance FullTime	$18,244	$16,000
15-04010	Maintenance Seasonal	$30,500	$30,500
15-04015	Business Staff	$8,600	$9,000
15-04016	Office Full Time	$4,000	$4,000
15-04017	Office Part-Time	$600	$2,000
15-04019	Facilities Manager	$22,300	$23,000
15-04021	Recreation Full Time	$3,000	$2,000
15-04041	Assistant Manager	$44,680	$51,000
15-04046	Life Guards	$280,000	$244,670
15-04048	Deck Guards	$58,000	$52,650
15-04050	Instructors	$18,000	$17,000
15-04051	Security Payroll	$3,870	$3,440
15-04055	Concession Manager	$8,500	$8,500
15-04057	Concession Asst Mgr	$19,000	$18,000
15-04059	Concession Staff	$42,500	$39,500
15-04063	Front Gate	$39,000	$35,775

		2025-2026	2024-2025
15-04996	Referral Bonus	$6,000	$5,000
15-05007	Conference/Education	$16,500	$27,250
15-05009	Dues/Membership	$1,500	$0
15-05019	Health/Life Insuranc	$15,000	$15,000
		$649,494	**$619,919**
	BudgetExpCategory: 51 - Service Contracts		
15-05203	Service Contracts	$67,580	$60,791
		$67,580	**$60,791**
	BudgetExpCategory: 52 - Program/Events		
15-06062	Marketing/Advert.	$5,875	$5,475
		$5,875	**$5,475**
	BudgetExpCategory: 54 - Concession		
15-06302	Food & Beverage Supp	$88,000	$78,500
		$88,000	**$78,500**
	BudgetExpCategory: 55 - Utilities		
15-05003	Telephone	$1,500	$1,000
15-05207	Refuse Disposal	$2,000	$0
15-05208	Electricity	$60,000	$46,495
15-05209	Water	$110,000	$66,000
15-05210	Heat	$36,000	$35,000
		$209,500	**$148,495**
	BudgetExpCategory: 56 - Office Operations		
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	$2,200	$2,000
		$5,200	**$5,000**
	BudgetExpCategory: 57 - Capital & Equipment		

		2025-2026	2024-2025
15-05213	Equipment	$9,800	$8,900
15-05300	Vehicle/Equip Purchase/Lease	$89,000	$62,000
15-05304	Site Development/Capital Improvements	$296,500	$171,000
		$395,300	**$241,900**
	BudgetExpCategory: 58 - Maintenance		
15-05201	Building or Pool Maint	$58,000	$58,000
15-05202	Ground Maintenance	$16,000	$16,000
15-05211	Material Stock Suppl	$104,000	$96,000
		$178,000	**$170,000**
Total Expense:		**$1,598,949**	**$1,330,080**
Fund Balance February YE		**$183,343**	**$340,423**

Tinley Park-Park District
2025-2026 Budget

		2025-2026	2024-2025
Fund: 23 - Remediation Fund - Formerly TP Mental Health Site			
Fund Balance March 1		**$3,083,969**	**$4,873,354**
	Revenue		
23-03015	Interest Income-Remediation	$240,000	$0
23-03017	Grants-Remediation	$9,861,000	$9,861,000
Total Revenue:		**$10,101,000**	**$9,861,000**
	Expense		
	BudgetExpCategory: 51 - Service Contracts		
23-05203	Service Contracts-Remediation	$500,000	$500,000
		$500,000	**$500,000**
	BudgetExpCategory: 55 - Utilities		
23-05208	Electricity-Remediation	$40,000	$40,000
23-05209	Water-Remediation	$30,000	$30,000
23-05210	Heat-Remediation	$15,000	$30,000
		$85,000	**$100,000**
	BudgetExpCategory: 57 - Capital & Equipment		
23-05302	Site Improvements-Remediation	$13,390,516	$13,375,516
		$13,390,516	**$13,375,516**
	BudgetExpCategory: 58 - Maintenance		
23-05211	Material Stock Suppl-Remediation	$33,000	$33,000
		$33,000	**$33,000**
	BudgetExpCategory: 59 - Other		
23-05010	Legal Fees/Notice-Remediation	$417,548	$417,548
23-09150	Insurance Premium-Remediation	$0	$200,000
		$417,548	**$617,548**
Total Expense:		**$14,426,063**	**$14,626,063**
Fund Balance February YE		**-$1,241,094**	**$18,291**