# OPERATIONS BUDGET
# FINAL
# FY 2026-27

# Worth
# PARK DISTRICT

Presented to the Board of Commissioners

May 21, 2026

ILLINOIS
IAPD/IPRA
DISTINGUISHED ACCREDITED AGENCY

Mission Statement

In partnership with the community, we will enrich lives by providing healthy and accessible recreational programming, quality parks and facilities, while being responsible stewards of the community assets.

Worth
PARK DISTRICT

**BUDGET MESSAGE**

To the Worth Park District Board of Park Commissioners:

The Worth Park District Operations Budget for the fiscal year May 1, 2026 - April 30, 2027, has been completed and is presented for consideration. This budget reflects the Park District's plan to provide quality parks, facilities, programs, and leisure services to residents and participants. It is a documented means of financial accountability to the public as the Park District aims to maintain its highest levels of service at the lowest possible cost. The Park District's budget is following the provisions of the Park District Code of the State of Illinois as well as the current policies of the Board of Park Commissioners.

The budget is based on the following core values of the Worth Park District:

- Community Engagement
- Commitment to Excellence
- Stewards of Natural Resources
- Responsible Leadership and Integrity
- Inclusiveness and Diversity
- Innovation

The fiscal year 2026-27 budget is intended to allocate the optimum portion of resources to serve residents through sound fiscal management, while meeting the limitations of a mandated tax cap. Under the 1991 Illinois tax cap, the total of certain levies (not including bond and special recreation levies) may not increase by more than the lesser of 5% of the prior year total or the prior year percentage increase in the Consumer Price Index (CPI). Although the tax cap limits the Park District's largest revenue source, the Park District is always trying to create new goals and initiatives to maximize current resources, address citizen demands in addition to balancing the budget (equate revenues to expenditures) when it is fiscally feasible.

The budget process has been a total effort for staff in analyzing and prioritizing what is important to the Park District. The main focus that has come from this development is that all staff should be cognizant of the theory that accountability for finances is the key to any year's success. The Comprehensive Parks and Recreation Master Plan Update determined that continued efforts in providing more quality recreation programs and services will dictate any future growth and participation.

It was the goal to develop a balanced budget in both the Corporate and Recreation funds. This was accomplished. The Park District's fund balances are in a solid position, and should the year proceed as planned and goals are reached, especially with revenues, the overall fund balances will improve.

The budget is only a guide. All the line items that are listed along with the anticipated projects do not necessarily mean that they will be accomplished. As the budget is revenue and expense driven, it may be determined that certain projects or programs may not be able to occur and will result in being deferred. The budget reflects what the potential is.

The pages that follow present the budgeted amounts in each fund, along with the defining of each line item with highlighted expenses and anticipated projects. Goals for the upcoming year are also included.

We look with confidence to the Board as together we enhance leisure opportunities, promote high standards of service, and provide quality recreational experiences to each member of the community. The budget will act as a foundation to ensure that a shared vision for the Worth Park District will be further realized.

Robert M. O'Shaughnessy, CPRP
Director of Parks and Recreation

Kelly Pezdek
Finance and Human Resources Manager

**GOALS - FY 2026-27**

*"In partnership with the community, we will enrich lives by providing healthy and accessible recreational programming, quality parks and facilities, while being responsible stewards of the community assets"*

## ***AGENCY***

- To provide quality recreation programs and events, clean, attractive, and safe and suitable parks and facilities, and effective and vital services for all.
- To continue the Park District's commitment to invest in park and facility improvements.
- To provide and strengthen customer service that exceeds public expectations, and builds, grows, and sustains customer loyalty.
- To acquire open space responsibly for the purpose of improving park and recreation services to the community.
- To be fiscally responsible, maintain fiscal stability, and to seek opportunities through grants, sponsorships and other funding opportunities with the intent to relieve the burden of taxpayers.
- To plan for park and facility projects that will have a positive impact on the community and be reflective of community feedback and needs.
- To increase the Park District's internal and external communications to the community through social media and person-to-person contacts. This includes improving the marketing efforts of Park District programs and services and highlighting the accomplishments to show the community their support is of priority.
- Provide and maintain a safe (accident-free), healthy, positive, and exceptional workplace for all employees and volunteers.
- To make environmentally conscious decisions regarding parks and facilities.
- To continue to embrace cooperation with neighboring communities, park and recreation agencies, service organizations, and local governments and officials, in the delivery of park and recreation services.
- To encourage and keep the community involved through meetings, dialogue and surveys in seeking input on parks, facilities, programs, and services.
- To continue its support of and membership to the South West Special Recreation Association (SWSRA) and other service organizations for individuals with special needs

- Focus on the Park District's mission, vision, and core values as a benchmark, and recognize that responsibility is the pursuit of the greatest good for the entire community.
- To be decisive based on fact and not be manipulated into bad decisions based on critics.
- To value and listen to citizen and participant input to truly understand their perspective, recognizing that understanding other perspectives reflects good leadership.
- Place the emphasis on solutions rather than problems.
- Recognize and understand that inclusiveness and diversity in the community improves the quality of life within the Park District.
- To provide creative programs, events, parks, and facilities, to meet the needs of citizens as influenced by evaluations, surveys, the Park District Comprehensive Master Plan, and other research tools, to attract and retain new participants.
- To continue to meet the demands of programs, parks, facilities and services, by hiring qualified certified personnel as needed, retaining competent present personnel, and training new personnel accordingly.
- To maintain a safe and healthy workplace culture for employees to foster professional growth and assure an overall positive and productive working environment.
- To continue to evaluate and meet the standards of the IAPD/IPRA Distinguished Park and Recreation Agency program.
- To continue to monitor and strategize towards achieving the goals and objectives set forth in the Comprehensive Parks & Recreation Master Plan.
- To continue the existing board/staff dialogue to improve the delivery of programs, parks, facilities, and services.
- To continue the utilization of third-party professional services in the development and planning of outstanding park and facility improvements.
- To continue to encourage board and staff to be active in the professional associations and to promote stewardship through the IAPD Board Development Program.
- To promote cross-training opportunities to ensure staff can handle a variety of roles.
- To support continued education opportunities for employees to improve skills and to allow feedback from employees on improving the opportunities. Support extends to full-time staff obtaining certifications (ex. CPRP, CPRE, CPSI).

## ***BOARD OF PARK COMMISSIONERS' GOALS***

- Attend and volunteer at Park District events.
- Be prepared and actively participate in board meetings.
- Attend educational IAPD events whether in person or online.
- Stay updated on park and recreation laws, changes, and updates.

- Enroll in the Board Development Program in order to attain and maintain Master Board Member status.
- Make decisions that reflect the mission and value statement of the Park District.
- Maintain open lines of communication between board members and the Director.
- Explore ways to partner with other groups - Village, Legion, Library, Schools, Lions, etc. to provide the best services to the community.
- Develop relationships with other park districts.
- Research programs, grants, and sponsorship opportunities to develop Altman Park.

## ***<u>ADMINISTRATION/FINANCE</u>***

**Short Term (1 year)**

- Continue educational opportunities (HR/Finance) to better my position.
- Continue to develop new ideas to get the staff involved within the workplace.
- Continuing to build strong relationships with employees from other park and recreation agencies to share ideas and concepts they may be useful and applicable to the Park District.
- Continue to research methods of efficiency in presenting financial data and reporting.
- Continuing to present staff with a monthly newsletter.
- Evaluate effectiveness of All Staff training by conducting a survey following the training session.
- Evaluate and revise employee performance evaluation tool and training program
- Continue to create a culture that welcomes change and embraces new ideas from all employees.
- Continue to work on ways to be more "Green" with our forms and paperwork.
- Continue to update and implement onboarding/offboarding checklist for full-time and part-time staff
- Offer wellness programs, such as mindfulness or stress management workshops, to help staff maintain a greater work-life balance.
- Ensure all employees are trained properly in handling first amendment audits.
- Continue training of all employees (ex. safety, sexual harassment, interviewing basics for supervisors, managers, non-supervisory employees

**Long Term (2-5 years)**

- Continue working on the mentoring program for succession.
- Conduct leadership training and provide staff training on leadership topics.
- Continue to be educated on the CAPRA Accreditation Program to consider application in the next 2-5 years.

- Consistent use of excess Corporate and Recreation funds for capital development purposes.
- Develop core competencies for leadership positions and provide a training development program.

## ***RECREATION***

### **Marketing**

#### **Short Term (1 year)**

- Boost social media engagement, followers, and reach on Instagram and Facebook.
- Update staff and board headshots in the program guides and website.
- Install a new bulletin board in a higher foot traffic area of the Terrace Centre to highlight and attract the public to review our flyers and announcements.
- Maintain organized and detailed sponsorship records, including a monthly explanation of how each sponsor's contribution is utilized.
- Increase number of regular flyer advertising spots by 2 locations.
- Improve the clarity and consistency of Park District communication.
- Use plain language to make information simple and accessible for families.
- Create shared templates for program and event promotion using Constant Contact.
- Apply brand standards across flyers, emails, and printed materials.
- Strengthen cross-department communication for promotions and deadlines.
- Develop a new sponsorship packet with clear benefits and community impact.
- Expand sponsor visibility across web, brochures, social media, and events.
- Convert brochure content into web-friendly formats that ensure information stays consistent across platforms.
- Create a shared library of templates, graphics, and approved text blocks to streamline work and maintain a consistent look and feel.
- Increase staff efficiency with the creation of onboarding materials and guides.

#### **Long Term (2-5 years)**

- Update the website to be more user-friendly, engaging, and modern.
- Create longer videos - 1-3 minutes - highlighting a park, an event, an issue with a staff member on camera supported with text and or a caption.
- Meet the levels of 500 followers on Instagram and 3,000 followers on Facebook.
- Explore multi-year sponsorship alignments and identify future naming opportunities.
- Website design and structural rebuilding to support accessibility, clarity, and brochure-to-web workflows.

- Achieve and sustain full ADA Title II compliance for all digital content and a long-term ADA review pattern so accessibility remains part of everyday operations.

**Programs**

**Short Term (1 year)**

- Develop a co-op program or co-op activity with Lake Katherine and the Worth Public Library that will focus on a variety of environmental, literature and art topics.
- Increase programs taught in-house by staff.
- Develop co-ops with more neighboring park and recreation agencies (ex. Palos Hills) that are coordinated by staff.
- Use brochure cycles to drive website update cycles, ensuring Program pages, Events pages, and Registration links match current brochure content.

**Long Term (2-5 years)**

- Develop a co-op program with the local schools (ex. Junior High) that will utilize and assist with homework help after school.
- Create a women's club for crafting and connection.
- Offer at least one low-cost program for each age group.
- Create a series for teens and/or adults learning skills. Utilize in-house staff for the majority of the instructors. (ex. check oil in the car, resume building, household repairs)
- Establish an adult pickleball league that is run regularly using our facilities, versus a co-op.

**Facilities**

**Short Term (1 year)**

- Maintain and upgrade existing facilities to ensure they are safe, functional, and aesthetically pleasing.
- Capture new photography and drone footage of all facilities, parks, and activities.
- Maximize use of new park features through programming and events.
- Improve signage around the facility. Increase inclusivity and overcoming language barriers to communicate rules and share announcements effectively.
- To purchase and install a rock wall for the gymnasium to enhance the program opportunities in the Terrace Centre.

**Long Term (2-5 years)**

- Host a SSPRPA meeting at the Terrace Centre to highlight the facility and Park District.
- Secure corporate and family sponsorships for new park amenities.
- Explore opportunities to build a permanent outdoor entertainment and event structure.

- Reorganize closets and storage areas for the Recreation department, focusing on program and event supplies.
- Improve accessibility and inclusion throughout the building
- Improve beauty with native plants and grasses at parks and Terrace Centre. Decrease weeds and trash. Continue to increase waste removal quickly.
- Create a Remembrance Trail at one of the parks made from stones or bricks (inscribed) for the community to purchase for loved ones.

**Special Events**

**Short Term (1 year)**

- Set up booths, displays, or informational tables at events that highlight upcoming classes, leagues, or activities.
- Develop new, durable signage that can be reused at multiple events throughout the year to maintain consistent branding and reduce costs
- Increase communication between departments for event prep, management and clean up.
- Integrate sponsor acknowledgements and event promotions into web pages for consistent visibility.

**Long Term (2-5 years)**

- Plan events that promote fitness (ex. fun runs, yoga in the park, outdoor fitness challenges).
- Research new vendors to create strong working relationships to lower costs and offer high quality events.
- Increase safety measures for the public and staff.
- Create an event that encourages the public to visit our various parks to win a prize. A scavenger hunt or a game of some kind.
- Create QR codes and signage at events for people to leave quick feedback surveys at the moment versus paper requests.
- Host a special event that draws WGN news to do a segment on the successful Special Event.
- Change the theme for the annual Daddy Daughter Valentine’s Dance.
- Create an annual softball tournament event that serves as a family event, with Men and Women’s divisions, food trucks, and activities for the kids.

**Education/Training**

**Short Term (1 year)**

- Staff to attend more workshops and team building sessions throughout the year.
- Further recreation employee’s education with PDRMA trainings quarterly.
- Incorporate more hands-on training during quarterly staff meetings, including interactive worksheets, leadership discussions, and activities inspired by conference materials.

- Run specific yearly training focused on Childcare for RAS and Preschool in the Month of January.
- Participate in SSPRPA networking meetings, socials and events.
- Staff to attend training on social media strategizing, AI tools, and laws.
- Provide ADA Compliance training as the priority to support district accessibility.
- Offer additional training and meetings virtually to support all staff schedules.
- Share simple how-to guides for communication, branding, and accessibility.

**Long Term (2-5 years)**

- Attend a conference that is geared towards a more specific area in Recreation (ex. ABC - Athletic Business Conference).
- Attend an American Camp Association Conference to gain more insight and developing strategies when it comes to camps.

**Community**

**Short Term (1 year)**

- Research community leaders and how to better understand them to increase communication, support and engagement.
- Research the local demographics of the town and see any changes in the community in the last five years that can assist with the flow of where the town is heading and how it affects programs in the community.
- Further develop the working relationship with Water's Edge Golf Club through bags and golf classes to increase opportunities for help when needed.
- Build stronger connections between district programming and Worth Parks Foundation support to help strengthen fundraising efforts and enhance how we communicate the Foundation's role to the community.

**Long Term (2-5 years)**

- Foster more relationships with local businesses, community centers, and influential people in town and neighboring areas to help promote our events, share marketing materials, cross promote on socials.
- Research and implement plain language principles for all public-facing communication that includes multiple languages that are spoken in our community.

## PARKS

**Short Term (1 year)**

- Accident/Injury Free Year

- Increased attendance of professional development (PDRMA/IPRA/NRPA) for front line employees.
- Maintain PDRMA standards in line with the Loss Control Review process.
- Continue to review RecTrac facility rental and park reservations weekly to prevent scheduling conflicts and plan for maintenance assistance.
- Ensure that parks are safe and inclusive for all people.
- Make responsible decisions to protect and preserve the environment
- Complete the Stahlak Park improvements.
- Improve the condition of Altman Park to allow sports leagues to play there.
- Improve lighting and surveillance around the Park District properties.
- Continue to update and manage ADA compliance throughout all parks and facilities.
- Hire more parks department staff (Parks Foreman, parks security).
- Improve the condition and cleanliness of the Terrace Centre.
- Complete the Veterans Memorial Park improvements.
- Replace mobile equipment according to the replacement schedule (tractor, trailers).
- Remove the baseball field from Altman Park and convert to soccer use.
- Develop ways to further discourage littering in the parks, motorized vehicles and dogs off leash.
- Seal coat Terrace Centre parking lot.
- Replace Peaks Park parking lot.
- Install additional dog waste stations at other parks
- Improve park security (fencing, signage)

**Long Term (2-5 years)**

- Continuous work to update site amenities (ex. playgrounds, fencing, turf, benches, etc.)
- Improve the abilities of staff - initiative/skills/training.
- Continue to attain certifications appropriate for the Parks and Recreation field. Both front line employees and management: (ex. IL Pesticide Licensing, CPRP; CPSI, CPMT).
- Implement programs focused on environmental conservation.
- Implement recycling and waste reduction initiatives in the parks.
- Utilize software to improve park management and safety inspections.
- Utilize resources regarding project management and technical expertise to improve the skills of the Superintendent of Parks.
- Engage in networking opportunities for the Parks Department to have other sources of expertise available for counsel and support.
- Replace outdated or unsafe playground equipment with new and accessible options,

- Replace fleet vehicles according to the vehicle replacement schedule.
- Implement recycling and waste reduction initiatives in the parks.
- Utilize software to improve park management and safety inspections.
- Improve the existing maintenance facilities. Research and seek alternative funding for these improvements or new facilities.
- Replace Terrace Centre HVAC units according to age and replacement schedule.
- Improve park security (fencing, bollards, lighting, cameras).

## *PARK IMPROVEMENTS*

**Altman Park**

- Improve damaged turf areas
- Remove remaining fence from ballfield.
- Remove old stage area.
- Develop strategic plans to begin phase work.
- Secure areas to prevent “drive-ins.”
- Replace broken or damaged parking blocks (or install them in new areas).
- Acquire parking lot, boat ramp and pedestrian trail.

**Baldwin Park**

- New Park Design
- Playground replacement.
- Utilize equipment to keep brush cut back.
- Redesign of park - OSLAD project.

**Gale Moore Park**

- Cut and remove more old and unsafe trees.
- Replace broken or damaged parking blocks.
- Restore and maintain baseball field.
- Additional camera installation.
- OSLAD improvements - 2027
- Replace broken or damaged parking blocks (or install them in new areas).
- Secure areas to prevent “drive-ins.”

**Homerding Park**

- Improve/install lighting.
- Camera installation.

- Additional amenities - benches
- Tree plantings
- Replace broken or damaged parking blocks (or install them in new areas).
- Sealcoat/restripe parking lot.
- Secure areas to prevent “drive-ins.”
- Extend pedestrian path behind the hill and along the east berm.
- Install steps on hill.

**Kennelly Park**

- Playground replacement.
- Security fencing
- Pergola replacement
- Replace broken or damaged parking blocks (or install them in new areas).

**Terrace Centre**

- Camera installation.
- Gym floor replacement.
- HVAC units replaced.
- Replace broken or damaged parking blocks (or install them in new areas).
- ADA improvements.
- New front office design.
- Replace automatic doors.
- Improve the security at the front of the building.

**Peaks Park**

- Renovate parking lot at Goy Center and across the street.
- Replace fences, backstops, and dugouts.
- ADA improvements.
- Amenities added (ex. benches, picnic tables).
- Install an automatic gate for the parking lot.
- Replace maintenance garages.
- Additional park name sign installed (northeast end).
- Fitness stations.
- Replace broken or damaged parking blocks (or install them in new areas).
- Secure/barricade playground area at a greater level.

**Penny Park**

- Landscaping improvements.

**Stahlak Park**

- OSLAD Grant improvements - 2026
- New park sign installed (northeast entrance).

**Veterans Memorial Park**

- Community Program grant improvements.
- Improve the lighting of the flame.
- Maintain/improve landscaping
- Replace POW/MIA mural.
- Addition of historical ornaments, attractions

**Worthwoods Park**

- New park design
- Improve landscaping for the park sign.
- Cut down dead trees.
- OSLAD project

**WORTH PARK DISTRICT**
**CORPORATE FUND 01**
**FY 2026-27**

**REVENUE:**

| Acct. | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 01-401 | Real Estate Tax Receipts | $ 931,056 | $ 722,000 | $ 722,000 | $ 765,000 |
| 01-402 | Interest | | - | - | - |
| 01-403 | Replacement Tax | 13,790 | 15,000 | 13,209 | 14,000 |
| 01-404 | Sundry Revenue | 80,857 | 6,000 | 1,023 | 4,000 |
| 01-405 | Health Insurance Reimbursement | 925 | 18,875 | 11,150 | 19,160 |
| 01-406 | Real Estate Tax Receipts - Reimbursement | - | - | - | - |
| 01-415 | MWRD Lease Fees | - | 3,000 | - | 3,000 |
| 01-460 | Facility Rentals | 39,352 | 45,000 | 43,275 | 45,000 |
| 01-461 | Facility Rental Deposits | 6,350 | 7,000 | 7,280 | 7,500 |
| 01-464 | Facility Rental Deposits - Liquor License | 995 | 2,000 | 2,705 | 2,200 |
| 01-465 | Pavilion Rentals | - | 1,000 | - | 1,000 |
| 01-466 | Pavilion Rental Deposits | - | 500 | - | 500 |
| 01-467 | Pavilion Rental Deposits - Liquor License | - | 400 | - | 400 |
| 01-484 | Grants | - | - | - | - |
| 01-485 | SWSRA - Utility Reimbursements - Goy Building | 6,284 | 6,500 | 5,889 | 6,500 |
| 01-486 | Memorial Tree Program | - | 500 | - | 500 |
| | | | | - | - |
| 01-487 | Fund Balance Transfer | - | 180,000 | - | |
| | **TOTAL REVENUE** | **$ 1,079,609** | **$ 1,007,775** | **$ 806,530** | **$ 868,760** |

**EXPENSES:**

| Acct. | **Salaries** | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 01-501 | Director of Parks and Recreation | $ 31,502 | $ 48,500 | $ 48,491 | $ 50,700 |
| 01-510 | Superintendent of Parks | 10,955 | 21,500 | 21,412 | 29,705 |
| 01-511 | Park Maintenance (Full & P/T) | 59,290 | 82,550 | 81,697 | 89,000 |
| 01-512 | Seasonal Maintenance | 5,488 | 7,800 | 7,654 | 8,600 |
| 01-514 | Parks Foreman | - | - | 4,576 | - |
| 01-520 | Superintendent of Recreation | - | 37,500 | 37,034 | 39,500 |
| 01-521 | Program and Facilites Supervisor | - | 22,500 | 22,495 | 25,000 |
| 01-522 | Finance and Human Resources Mgr. | 27,654 | 46,250 | 44,712 | 39,385 |
| 01-523 | Cell Phone Reimbursement | 6,240 | 9,360 | 7,020 | 8,000 |
| 01-524 | Community Relations Specialist | - | - | - | 26,000 |
| 01-560 | Facility Attendants | 3,657 | 4,000 | 3,115 | 3,500 |
| | | $ 144,786 | $ 279,960 | $ 278,206 | $ 319,390 |

| Acct. | **Materials & Supplies** | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 01-601 | Office Supplies | $ 2,217 | $ 2,500 | $ 2,391 | $ 2,900 |
| 01-602 | Postage | 355 | 400 | 154 | 400 |
| 01-603 | Furniture | 225 | 500 | - | 700 |
| 01-605 | Uniforms | 2,163 | 2,500 | 2,507 | 3,000 |
| 01-607 | Safety/PPE Supplies | 1,538 | 1,000 | 145 | 500 |
| 01-609 | Securities | 150 | 300 | 149 | 300 |
| 01-611 | Grounds Supplies | 6,306 | 10,000 | 7,867 | 11,000 |
| 01-612 | Custodial Supplies | 3,643 | 5,000 | 3,091 | 5,000 |
| 01-615 | Gasoline/Fuel | 6,000 | 5,500 | 5,215 | 8,000 |
| 01-617 | Memorial Tree Program Supplies | - | 500 | - | 500 |
| 01-660 | Building Improvements | 5,451 | 21,500 | 16,150 | 23,000 |
| 01-661 | Playground Equipment Maintenance | 64 | 1,500 | 89 | 1,000 |
| 01-680 | Equipment Purchase/Lease | - | 23,000 | 11,629 | 147,370 |
| | | $ 28,113 | $ 74,200 | $ 49,389 | $ 203,670 |

| Acct. | Professional Development | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 01-701 | Dues & Subscriptions | $ 6,072 | $ 7,000 | $ 6,402 | $ 7,000 |
| 01-702 | Education & Training | 17,148 | 17,000 | 13,633 | 15,000 |
| 01-703 | Staff Appreciation | 1,528 | 2,000 | 110 | 2,000 |
| 01-704 | First Aid Materials/Training | 306 | 700 | 485 | 500 |
| | | $ 25,054 | $ 26,700 | $ 20,629 | $ 24,500 |
| **Acct.** | **Advertising & Promotions** | | | | |
| 01-801 | Publications | $ - | $ - | $ - | $ - |
| **Acct.** | **Contractual Services** | | | | |
| 01-901 | Audit Expense | $ 9,910 | $ 12,000 | $ 11,535 | $ 12,000 |
| 01-902 | Health Insurance | 95,681 | 130,409 | 110,882 | 115,200 |
| 01-903 | Office Equipment Rentals | 4,442 | 4,200 | 3,803 | 7,000 |
| 01-905 | Legal Fees | 9,683 | 11,000 | 4,848 | 10,000 |
| 01-906 | IT Support | 20,613 | 38,000 | 28,616 | 28,000 |
| 01-907 | Consultant | 52,184 | 30,000 | 24,391 | 20,000 |
| 01-910 | Repairs to Vehicles | 2,571 | 8,000 | 4,397 | 6,000 |
| 01-915 | MWRD Lease Fees | - | 3,000 | - | 3,000 |
| 01-960 | Repairs to Building | 12,551 | 8,000 | 10,226 | 15,000 |
| 01-961 | Facility Rental Deposit Refunds | 7,170 | 8,000 | 8,213 | 7,500 |
| 01-962 | Maintenance Service Agreements | 5,623 | 6,000 | 5,254 | 5,000 |
| 01-964 | Facility Rental Refunds - Liquor License | - | - | - | - |
| 01-979 | Table & Chair Purchase | - | 10,900 | 10,900 | 1,800 |
| 01-980 | Repairs to Equipment | 7,778 | 3,500 | 9,649 | 5,000 |
| 01-981 | Maintenance Equipment Rental | - | 1,000 | - | 1,000 |
| 01-989 | Special Services/Contingency | 1,532 | 2,000 | 1,358 | 1,800 |
| 01-990 | Utilities - Natural Gas | 4,095 | 7,000 | 6,054 | 6,600 |
| 01-991 | Utilities - Electric | 10,318 | 13,000 | 8,711 | 10,000 |
| 01-992 | Utilities - Cable/Phone/Internet | 5,690 | 7,000 | 9,054 | 10,200 |
| 01-993 | Utilities - Trash Removal | 1,417 | 1,700 | 1,470 | 1,800 |
| 01-994 | Utilities - Water/Sewer | 1,545 | 1,906 | 1,072 | 2,100 |
| 01-996 | Dumpster Rentals | - | 2,300 | 1,099 | 1,200 |
| 01-999 | Park Improvements | 4,940 | 318,000 | 25,936 | 51,000 |
| 01-999A | Playground Equip Rep Ins. | - | - | - | - |
| | | $ 257,740 | $ 626,915 | $ 287,470 | $ 321,200 |
| | **TOTAL EXPENSES** | **$ 455,693** | **$ 1,007,775** | **$ 635,693** | **$ 868,760** |
| **NET INCOME (LOSS)** | | **$ 623,916** | **$ -** | **$ 170,837** | **$ -** |

## CORPORATE FUND - 01 EXPENDITURE SERIES
## FY 2026-27

### SALARIES

**01-501 Director of Parks and Recreation** **$ 50,700**
The account includes this salary at the current rate *(45% Corp; 45% Rec; 10% Special Rec).*

**01-510 Superintendent of Parks** **$ 29,705**
The account includes this salary at the current rate *(42% Corp; 42% Rec; 16% Special Rec).*

**01-511 Park Maintenance (Full & Part-Time)** **$ 89,000**
The account includes these salaries at the current rates *(56% Corp; 44% Rec).*

**01-512 Seasonal Maintenance (10 weeks)** **$ 8,600**
The account includes these salaries at the current rates *(50% Corp; 50% Rec).*

**01-520 Superintendent of Recreation** **$ 39,500**
The account includes this salary at the current rate *(50% Corp; 50% Rec).*

**01-521 Program & Facilities Supervisor** **$ 25,000**
The account includes this salary at the current rate *(49% Corp; 51% Rec).*

**01-522 Finance and Human Resources Manager** **$ 39,385**
The account includes this salary at the current rate *(44% Corp; 44% Rec; 12% Special Rec).*

**01-523 Cell Phone Reimbursement** **$ 8,000**
Reimbursement of full-time staff utilizing personal cell phones for Park District business.

**01-524 Community Relations Specialist** **$ 26,000**
The account includes this salary at the current rate *(52% Corp; 48% Rec).*

**01-560 Facility Attendants** **$ 3,500**
The account includes these salaries at the current rates *(23% Corp; 77% Rec).*

**TOTAL - SALARIES** **$ 319,390**

### MATERIALS & SUPPLIES

**01-601 Office Supplies** **$ 2,900**
Supplies needed for the day-to-day administration *(52% Corp; 48% Rec).*

**01-602 Postage** **$ 400**
Postage for general mailings, shipping, and delivery *(50% Corp; 50% Rec).*

**01-603 Furniture** **$ 700**
Funds for office furniture replacement or purchase *(50% Corp; 50% Rec).*

**01-605 Uniforms** **$ 3,000**
Funds for uniforms and apparel for employees and Board *(56% Corp; 44% Rec).*

**01-607 Safety/PPE Supplies** **$ 500**

Funds for safety and personal protection equipment and supplies to include items such as safety vests, gloves, hearing protection devices, eye protection, specialty safety items, caution tape and training items.

**01-609 Securities** **$ 300**

Funds for required background checks for employees; miscellaneous security related items.

**01-611 Grounds Supplies** **$ 11,000**

Funds for products and equipment items used for the maintenance and upkeep of park areas to include but is not limited to, certified mulch, herbicides, fertilizers, grass seed, horticultural supplies such as ornamentals and trees for plantings and memorials; decorative mulch for plantings and non-turf areas; and replacement of landscape tools (ex. rakes, shovels); and application equipment to perform the above tasks.

**01-612 Custodial Supplies** **$ 5,000**

Funds for custodial (cleaning) supplies for facilities *(56% Corp; 44% Rec).*

**01-615 Gasoline/Fuel** **$ 8,000**

Funds for gasoline and fuel for vehicles and equipment *(53% Corp; 47% Rec).*

**01-617 Memorial Tree Program Supplies** **$ 500**

Funds for supplies associated with the Memorial Tree Program.

**01-660 Building Improvements** **$ 23,000**

Improvements and upgrades made to facilities apart from repairs to damaged or broken items *(79% Corp; 21% Rec).*

**01-661 Playground Equipment Maintenance** **$ 1,000**

Funds for the maintenance of playground equipment to include but are not limited to deck replacements, swing bearing and chains, playground belt swings, and surface replacement.

**01-680 Equipment Purchase/Lease** **$ 147,370**

Funds for vehicle and equipment purchase and/or lease *(80% Corp; 20% Rec).*

**TOTAL - MATERIALS & SUPPLIES** **$ 203,670**

## PROFESSIONAL DEVELOPMENT

**01-701 Dues & Subscriptions** **$ 7,000**

Funds for Board and professional staff's educational growth and development through state and national associations. Account also includes dues and subscriptions to local newspapers, purchasing privileges, local licenses, applicator licenses, and other miscellaneous purposes that will benefit the Park District *(64% Corp; 36% Rec).*

*NRPA Agency Membership*
*IPRA Memberships*
*Village of Worth Business License*
*Sam's Club - Membership*
*Government Finance Officers Association*
*IAPD Membership*
*SSPRPA Professional or Agency Membership*
*Applicator License Renewal - Maintenance*
*Zoom Communications*
*The Reporter Newspaper*

**01-702 Education & Training $ 15,000**
Funds for Board and professional staff's educational growth and development through state and national conferences, workshops, and other training opportunities *(61% Corp; 39% Rec).*

**01-703 Staff Appreciation $ 2,000**
Funds to recognize staff for their service to the Park District *(57% Corp; 43% Rec).*

**01-704 First Aid Materials/Training $ 500**
Funds for first aid training for staff *(50% Corp; 50% Rec).*

**TOTAL - PROFESSIONAL DEVELOPMENT $ 24,500**

## CONTRACTUAL SERVICES

**01-901 Audit Expense $ 12,000**
Funds for the independent Annual Financial Report.

**01-902 Health Insurance $ 115,200**
The account includes costs of health insurance for full-time employees *(61% Corp; 39% Rec).*

**01-903 Office Equipment Rentals $ 7,000**
The account includes the costs for the copier rental/lease, employee time clock and maintenance services *(53% Corp; 47% Rec).*

**01-905 Legal Fees $ 10,000**
Funds for legal services provided to the Park District.

**01-906 IT Support $ 28,000**
Funds for IT Support for the Park District's computers, cameras, and phones *(55% Corp; 45% Rec).*

**01-907 Consultant $ 20,000**
Funds for professional consultation and services provided to the Park District.

*Governmental Accounting, Inc.* *Design Perspectives*
*KCM Accounting*

**01-910 Repairs to Vehicles $ 6,000**
Funds for regular maintenance and repair of vehicles *(55% Corp; 45% Rec).*

**01-915 MWRD Lease Fees $ 3,000**
Funds for annual lease fees to the MWRD *(55% Corp; 45% Rec).*

**01-960 Repairs to Building $ 15,000**
Funds for contractual services to address damaged or broken building amenities and the supplies required to perform regular outsourced tasks by the maintenance department.

**01-961 Facility Rental Deposit Refunds $ 7,500**
Funds for deposit refunds to those individuals and groups that rent Park District facilities.

**01-962 Maintenance Service Agreements $ 5,000**
Funds for regular contractual Park District services throughout the year. Services to include record shredding, copier services, direct deposit fees, door inspection, fire extinguisher inspection, and alarm services.

**01-979 Table & Chair Purchase $ 1,800**
Funds for the purchases to replace tables and chairs for facility operations *(50% Corp; 50% Rec).*

**01-980 Repairs to Equipment $ 5,000**
Funds for contractual services to maintain all equipment deemed mechanical and electrical except for road vehicles, and supplies needed to perform those tasks by the parks department. Repairs include but are not limited to all off-road maintenance equipment, trailers, HVAC system, and playground equipment. Recreation equipment would also qualify to include repairs to projectors, sound and electrical systems and smartboards *(48% Corp; 52% Rec).*

**01-981 Maintenance Equipment Rental $ 1,000**
Funds for any specialized equipment not owned by the Park District.

**01-989 Special Services/Contingency $ 1,800**
This account reflects the expenses not generally budgeted. Board-related functions are included in this account *(55% Corp; 45% Rec).*

**01-990 Utilities - Natural Gas $ 6,600**
This account reflects natural gas costs provided for parks and facilities *(59% Corp; 41% Rec).*

**01-991 Utilities - Electric $ 10,000**
This account reflects electric costs provided for parks and facilities *(53% Corp; 47% Rec).*

**01-992 Utilities - Cable/Phone/Internet $ 10,200**
This account reflects the costs for cable/phone/internet in the implementation of administrative, recreation and maintenance services. *(53% Corp; 47% Rec).*

**01-993 Utilities - Trash Removal $ 1,800**
This account reflects the costs for trash removal services *(50% Corp; 50% Rec).*

**01-994 Utilities - Water/Sewer $ 2,100**
This account reflects water/sewer costs for costs provided for parks and facilities. *(54% Corp; 46% Rec).*

**01-996 Dumpster Rentals $ 1,200**
Funds for the rental of large-size trash receptacles during the year.

**01-999 Park Improvements $ 51,000**
Funds for upgrades and additional amenities at park areas other than the repair or replacement of damaged equipment *(80% Corp; 20% Rec).*

**TOTAL - CONTRACTUAL SERVICES $ 321,200**

**TOTAL - CORPORATE FUND - FY 2026-27 $ 868,760**

**WORTH PARK DISTRICT**
**RECREATION FUND 02**
**FY 2026-27**

**REVENUE:**

| Acct. | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 02-401 | Real Estate Tax Receipts | $ 622,015 | $ 605,000 | $ 546,280 | $ 616,150 |
| 02-404 | Sundry Revenue | - | - | - | 1,500 |
| 02-405 | Health Insurance Reimbursement | 12,877 | 2,100 | 4,131 | 2,800 |
| 02-413 | Field Rentals | 16,197 | 15,000 | 20,764 | 24,160 |
| 02-414 | Field Rental Deposits | 250 | - | 750 | 250 |
| 02-415 | MWRD Lease Fees | - | 3,000 | - | 3,000 |
| 02-416 | Field Rental Lights | - | - | - | 1,200 |
| 02-431 | RAS Revenue | 129,072 | 146,000 | 82,830 | 85,000 |
| 02-432 | Preschool Revenue | 47,367 | 52,000 | 40,073 | 42,000 |
| 02-433 | Day Camp Revenue | 85,724 | 86,900 | 62,040 | 80,000 |
| 02-434 | Mini-Camp Revenue | 12,259 | 10,500 | 10,173 | 11,880 |
| 02-440 | League Revenue | 5,405 | 8,000 | 9,160 | 12,850 |
| 02-450 | Program Revenue | 37,557 | 32,750 | 43,948 | 39,000 |
| 02-451 | Special Event Revenue | 24,464 | 21,000 | 19,213 | 12,700 |
| 02-454 | Road Trip Adventures Revenue | - | 5,000 | - | 6,470 |
| 02-455 | Fall Fest Revenue | - | - | - | 11,300 |
| 02-459 | Fundraising Revenue | 3,985 | 2,000 | 3,312 | 3,500 |
| 02-479 | Sponsorship/Donations | 11,725 | 15,000 | 11,000 | 13,000 |
| 02-484 | Grants | - | - | 1,000 | - |
| 02-487 | Fund Balance Transfer | - | - | - | |
| | **TOTAL REVENUE** | **$ 1,008,895** | **$ 1,004,250** | **$ 854,673** | **$ 966,760** |

**EXPENSES:**

| Acct. | **Salaries** | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 02-501 | Director of Parks and Recreation | $ 56,056 | $ 49,500 | $ 48,861 | $ 50,500 |
| 02-510 | Superintendent of Parks | 36,777 | 31,500 | 31,382 | 29,705 |
| 02-511 | Park Maintenance (Full & P/T) | 97,006 | 79,000 | 78,313 | 70,000 |
| 02-512 | Seasonal Maintenance | 5,446 | 7,800 | 7,667 | 8,500 |
| 02-514 | Parks Foreman | - | - | 5,456 | |
| 02-520 | Superintendent of Recreation | 67,809 | 37,500 | 37,322 | 39,500 |
| 02-521 | Program and Facilites Supervisor | 41,995 | 22,500 | 22,421 | 26,000 |
| 02-522 | Finance and Human Resources Mgr. | 34,991 | 30,250 | 30,244 | 39,385 |
| 02-524 | Community Relations Specialist | 40,040 | 46,000 | 45,955 | 24,000 |
| 02-525 | Front Office Supervisor | 39,520 | 44,000 | 43,768 | 49,000 |
| 02-526 | Youth Program & Events Supervisor | 13,295 | 46,000 | 45,952 | 48,000 |
| 02-527 | Athletics & Rentals Supervisor | 17,562 | 43,000 | 42,948 | 45,000 |
| 02-531 | Recreation After School (RAS) Staff | 52,660 | 84,500 | 49,776 | 28,785 |
| 02-532 | Preschool Staff | 38,856 | 45,605 | 41,451 | 45,880 |
| 02-533 | Day Camp Staff | 44,808 | 46,000 | 46,178 | 44,000 |
| 02-534 | Mini-Camp Staff | 4,569 | 6,795 | 6,089 | 4,500 |
| 02-540 | League Supervisors | - | - | - | - |
| 02-550 | Program Staff | 1,296 | 1,500 | 1,174 | 1,650 |
| 02-551 | Special Event Staff | 2,826 | 3,200 | 3,520 | 3,200 |
| 02-560 | Facility Attendants | 8,939 | 12,000 | 11,835 | 12,000 |
| 02-565 | Bus Drivers | - | 12,600 | 9,665 | 6,800 |
| | | $ 604,450 | $ 649,250 | $ 609,977 | $ 576,405 |

| Acct. | Materials & Supplies | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 02-601 | Office Supplies | $ 2,574 | $ 2,500 | $ 2,008 | $ 2,700 |
| 02-602 | Postage | 181 | 400 | 154 | 400 |
| 02-603 | Furniture | 602 | 500 | 120 | 700 |
| 02-605 | Uniforms | 1,599 | 2,000 | 2,251 | 2,400 |
| 02-612 | Custodial Supplies | 4,388 | 5,000 | 3,016 | 4,000 |
| 02-613 | Field Supplies | 4,005 | 6,000 | 1,353 | 1,800 |
| 02-615 | Gasoline/Fuel | 6,000 | 5,500 | 5,215 | 7,200 |
| 02-620 | Awards | - | 1,990 | 670 | 5,110 |
| 02-631 | RAS Supplies | 4,166 | 6,000 | 3,028 | 3,000 |
| 02-632 | Preschool Supplies | 1,120 | 1,850 | 1,280 | 1,400 |
| 02-633 | Day Camp Supplies | 1,998 | 3,000 | 1,930 | 2,500 |
| 02-634 | Mini-Camp Supplies | - | 500 | - | 500 |
| 02-640 | League Supplies | 1,781 | 2,600 | 2,179 | 2,265 |
| 02-650 | Program Supplies | 6,701 | 6,700 | 6,618 | 6,500 |
| 02-651 | Special Event Supplies | 11,268 | 13,500 | 13,511 | 9,350 |
| 02-659 | Fundraising Supplies | 2,214 | 1,800 | 1,704 | 2,000 |
| 02-660 | Building Improvements | 14,900 | 6,000 | 4,752 | 6,200 |
| 02-680 | Equipment Purchase/Lease | 14,814 | 16,700 | 16,382 | 36,000 |
| | | $ 78,311 | $ 82,540 | $ 66,171 | $ 94,025 |

| Acct. | Professional Development | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 02-701 | Dues & Subscriptions | $ 4,266 | $ 4,000 | $ 4,214 | $ 4,000 |
| 02-702 | Education & Training | 16,547 | 15,000 | 14,156 | 9,500 |
| 02-703 | Staff Appreciation | 1,435 | 1,500 | 1,327 | 1,500 |
| 02-704 | First Aid Materials/Training | 145 | 500 | 30 | 500 |
| | | $ 22,392 | $ 21,000 | $ 19,727 | $ 15,500 |

| Acct. | Advertising & Promotions | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 02-801 | Publications | $ - | $ 500 | $ 28 | $ 500 |
| 02-820 | Ad Placements | 716.00 | 3,810 | 2,119 | 4,000 |
| 02-821 | Advertising Supplies | 4,891.57 | 5,240 | 4,549 | 4,000 |
| | | $ 5,608 | $ 9,550 | $ 6,695 | $ 8,500 |

| Acct. | Contractual Services | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 02-902 | Health Insurance | $ 43,573 | $ 65,500 | $ 54,614 | $ 74,300 |
| 02-903 | Office Equipment Rentals | 3,992 | 4,200 | 3,566 | 6,200 |
| 02-904 | Toilet Rentals | - | - | 440 | - |
| 02-906 | IT Support | 21,993 | 29,000 | 28,472 | 23,000 |
| 02-910 | Repairs to Vehicles | 1,219 | 4,000 | 1,906 | 5,000 |
| 02-915 | MWRD Lease Fees | - | 3,000 | - | 2,500 |
| 02-920 | Program Brochure | 14,091 | 15,000 | 16,223 | 17,000 |
| 02-921 | Bank Charges | 9,096 | 10,000 | 10,412 | 11,000 |
| 02-932 | Preschool Contracts | 257 | 800 | 387 | 800 |
| 02-933 | Day Camp Field Trips | 5,876 | 9,300 | 4,737 | 8,800 |
| 02-934 | Mini-Camp Field Trips | 1,584 | 2,100 | 1,494 | 2,000 |
| 02-940 | League Officials | - | 600 | - | 2,600 |
| 02-943 | League Registration Fees | 2,397 | 2,000 | 437 | 960 |
| 02-950 | Independent Contractors | 17,349 | 16,000 | 12,102 | 18,000 |
| 02-951 | Special Event Contracts | 14,740 | 15,200 | 13,301 | 27,500 |
| 02-954 | Road Trips | 7,026 | 7,000 | 6,916 | 7,000 |
| 02-955 | Fall Fest Expenses | - | - | - | 11,300 |
| 02-961 | Field Rental Refunds | 250 | - | - | - |
| 02-979 | Tables and Chair Purchase | - | 400 | 123 | 1,800 |
| 02-980 | Repairs to Equipment | 6,401 | 3,100 | 9,470 | 5,470 |

| | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 02-988 | Program Refunds | 4,324 | 5,500 | 9,026 | 7,000 |
| 02-989 | Special Services/Contingency | 952 | 1,500 | 633 | 1,500 |
| 02-990 | Utilities - Natural Gas | 3,658 | 6,500 | 5,731 | 4,500 |
| 02-991 | Utilities - Electric | 11,754 | 12,000 | 8,635 | 9,000 |
| 02-992 | Utilities - Cable/Phone/Internet | 5,690 | 6,500 | 9,226 | 9,000 |
| 02-993 | Utilities - Trash Removal | 1,417 | 1,800 | 1,470 | 1,800 |
| 02-994 | Utilities - Water/Sewer | 1,373 | 2,000 | 1,081 | 1,800 |
| 02-999 | Park Improvements | 4,759 | 18,910 | 18,222 | 12,500 |
| | | $ 183,769 | $ 241,910 | $ 218,624 | $ 272,330 |
| | **TOTAL EXPENSES** | **$ 894,529** | **$ 1,004,250** | **$ 921,195** | **$ 966,760** |
| **NET INCOME (LOSS)** | | **$ 114,366** | **$ -** | **$ (66,522)** | **$ -** |

## RECREATION FUND - 02 EXPENDITURE SERIES
## FY 2026-27

### SALARIES

**02-501 Director of Parks and Recreation** **$ 50,500**
The account includes this salary at the current rate *(45% Corp; 45% Rec; 10% Special Rec).*

**02-510 Superintendent of Parks** **$ 29,705**
The account includes this salary at the current rate *(42% Corp; 42% Rec; 16% Special Rec).*

**02-511 Park Maintenance (Full & Part-Time)** **$ 70,000**
The account includes these salaries at the current rates *(56% Corp; 44% Rec).*

**02-512 Seasonal Maintenance** **$ 8,500**
The account includes these salaries at the current rates *(50% Corp; 50% Rec).*

**02-520 Superintendent of Recreation** **$ 39,500**
The account includes this salary at the current rate *(50% Corp; 50% Rec).*

**02-521 Program & Facilities Supervisor** **$ 26,000**
The account includes this salary at the current rate *(49% Corp; 51% Rec).*

**02-522 Finance and Human Resources Manager** **$ 39,385**
The account includes this salary at the current rate *(44% Corp; 44% Rec; 12% Special Rec).*

**02-524 Community Relations Specialist** **$ 24,000**
The account includes this salary at the current rate *(52% Corp; 48% Rec).*

**02-525 Front Office Supervisor** **$ 49,000**
The account includes this salary at the current rate.

**02-526 Youth Program & Events Supervisor** **$ 48,000**
The account includes this salary at the current rate.

**02-527 Athletics and Rentals Supervisor** **$ 45,000**
The account includes this salary at the current rate.

**02-531 Recreation After School (RAS) Staff** **$ 28,785**
The account includes these salaries at the current rates.

**02-532 Preschool Staff** **$ 45,880**
The account includes these salaries at the current rate.

**02-533 Day Camp Staff** **$ 44,000**
The account includes these salaries at the current rate.

**02-534 Mini-Camp Staff** **$ 4,500**
The account includes these salaries at the current rate.

**02-550 Program Staff** **$ 1,650**
The account includes these salaries at the current rate.

| | | |
|---|---|---|
| **02-551** **Special Event Staff**<br>The account includes these salaries at the current rate. | **$** | **3,200** |
| **02-560** **Facility Attendants**<br>The account includes these salaries at the current rates *(23% Corp; 77% Rec).* | **$** | **12,000** |
| **02-565** **Bus Drivers**<br>The account includes these salaries at the current rate. | **$** | **6,800** |
| **TOTAL - SALARIES** | **$** | **576,405** |

**MATERIALS & SUPPLIES**

| | | |
|---|---|---|
| **02-601** **Office Supplies**<br>Supplies needed for the day-to-day administration *(52% Corp; 48% Rec).* | **$** | **2,700** |
| **02-602** **Postage**<br>Postage for general mailings, shipping, and delivery *(50% Corp; 50% Rec).* | **$** | **400** |
| **02-603** **Furniture**<br>Funds for office furniture replacement or purchase *(50% Corp; 50% Rec).* | **$** | **700** |
| **02-605** **Uniforms**<br>Funds for uniforms and apparel for employees and Board *(56% Corp; 44% Rec).* | **$** | **2,400** |
| **02-612** **Custodial Supplies**<br>Funds for custodial (cleaning) supplies for facilities *(56% Corp; 44% Rec).* | **$** | **4,000** |
| **02-613** **Field Supplies**<br>Costs for materials and equipment for the maintenance and setting up of sports fields or areas used for recreation programs. Materials and supplies may include but are not limited to infield mix, clay, chalk striping paints, athletic grade turf seed, herbicide, bases and goals. | **$** | **1,800** |
| **02-615** **Gasoline/Fuel**<br>Funds for gasoline and fuel for vehicles and equipment *(53% Corp; 47% Rec).* | **$** | **7,200** |
| **02-620** **Awards**<br>Funds for awards and recognition applicable to youth and adult athletic programs. | **$** | **5,110** |
| **02-631** **RAS Supplies**<br>Funds for supplies applicable to the Recreation After School program (RAS). | **$** | **3,000** |
| **02-632** **Preschool Supplies**<br>Funds for supplies applicable to the Preschool program. | **$** | **1,400** |
| **02-633** **Day Camp Supplies**<br>Funds for supplies applicable to the Day Camp program. | **$** | **2,500** |
| **02-634** **Mini-Camp Supplies**<br>Funds for supplies applicable to the Mini-Camp program. | **$** | **500** |
| **02-640** **League Supplies**<br>Funds for supplies applicable to the youth and adult athletic leagues. | **$** | **2,265** |

| | | | |
|---|---|---|---|
| **02-650** | **Program Supplies** | **$** | **6,500** |

Funds for supplies applicable to the Recreation Programs.

| | | | |
|---|---|---|---|
| **02-651** | **Special Event Supplies** | **$** | **9,350** |

Funds for supplies applicable to the Special Events.

| | | | |
|---|---|---|---|
| **02-659** | **Fundraising Supplies** | **$** | **2,000** |

Funds for supplies applicable to fund raising events.

| | | | |
|---|---|---|---|
| **02-660** | **Building Improvements** | **$** | **6,200** |

Improvements and upgrades made to facilities apart from repairs to damaged or broken items.

| | | | |
|---|---|---|---|
| **02-680** | **Equipment Purchase/Lease** | **$** | **36,000** |

Funds for vehicle and equipment purchase and/or lease *(80% Corp; 20% Rec).*

**TOTAL - MATERIALS & SUPPLIES** **$ 94,025**

## PROFESSIONAL DEVELOPMENT

| | | | |
|---|---|---|---|
| **02-701** | **Dues & Subscription** | **$** | **4,000** |

Funds for Board and professional staff's educational growth and development through state and national associations. Account also includes dues and subscriptions to local newspapers, purchasing privileges, local licenses, applicator licenses, and other miscellaneous purposes that will benefit the Park District *(64% Corp; 36% Rec).*

*NRPA Agency Membership*
*IPRA Memberships*
*Village of Worth Business License*
*Sam's Club - Membership*
*Government Finance Officers Association*
*IAPD Membership*
*SSPRPA Professional or Agency Membership*
*Applicator License Renewal - Maintenance*
*Zoom Communications*
*The Reporter Newspaper*

| | | | |
|---|---|---|---|
| **02-702** | **Education & Training** | **$** | **9,500** |

Funds for Board and professional staff's educational growth and development through state and national conferences, workshops, and other training opportunities *(61% Corp; 39% Rec).*

| | | | |
|---|---|---|---|
| **02-703** | **Staff Appreciation** | **$** | **1,500** |

Funds to recognize staff for their service to the Park District *(57% Corp; 43% Rec).*

| | | | |
|---|---|---|---|
| **02-704** | **First Aid Materials/Training** | **$** | **500** |

Funds for first aid training for staff *(50% Corp; 50% Rec).*

**TOTAL - PROFESSIONAL DEVELOPMENT** **$ 15,500**

## ADVERTISING & PROMOTIONS

| | | | |
|---|---|---|---|
| **02-801** | **Publications** | **$** | **500** |

Funds for pamphlets, flyers, and other promotional handouts.

| | | | |
|---|---|---|---|
| **02-820** | **Ad Placements** | **$** | **4,000** |

Funds for advertisements for recreation programs and special events.

**02-821** **Advertising Supplies** **$ 4,000**
Funds for supplies applicable to the marketing and promotional of programs and services.

**TOTAL - ADVERTISING & PROMOTIONS** **$ 8,500**

## CONTRACTUAL SERVICES

**02-902** **Health Insurance** **$ 74,300**
The account includes costs of health insurance for full-time employees *(61% Corp; 39% Rec).*

**02-903** **Office Equipment Rentals** **$ 6,200**
The account includes the costs for the copier rental/lease, employee time clock and maintenance services *(53% Corp; 47% Rec).*

**02-906** **IT Support** **$ 23,000**
Funds for IT Support for the Park District's computers, cameras, and phones *(55% Corp; 45% Rec).*

**02-910** **Repairs to Vehicles** **$ 5,000**
Funds for regular maintenance and repair of vehicles *(55% Corp; 45% Rec).*

**02-915** **MWRD Lease Fees** **$ 2,500**
Funds for annual lease fees to the MWRD *(55% Corp; 45% Rec).*

**02-920** **Program Brochure** **$ 17,000**
Funds for the printing to produce three program brochures during the year and bulk mailing costs for delivery to residents.

**02-921** **Bank Charges** **$ 11,000**
Monthly credit card fees to process transactions and NSF fees when applicable.

**02-932** **Preschool Contracts** **$ 800**
Funds for field trips associated with the summer day camp.

**02-933** **Day Camp Field Trips** **$ 8,800**
Funds for field trips associated with the summer day camp.

**02-934** **Mini-Camp Field Trips** **$ 2,000**
Funds for field trips associated with the mini camps throughout the year.

**02-940** **League Officials** **$ 2,600**
Funds for officials assigned to the youth and adult athletic programs.

**02-943** **League Registration Fees** **$ 960**
Funds for affiliated leagues associated with youth and adult athletic programs. Fees may include but are not limited to officials, cooperative maintenance and association requirements.

**02-950** **Independent Contractors** **$ 18,000**
Funds for instructors or services associated with park and recreation programs.

**02-951** **Special Event Contracts** **$ 27,500**
Funds for entertainment, demonstrations and performances associated with special events.

**02-954 Road Trips** **$ 7,000**
Funds for trips offered to families, adults and seniors to various destinations throughout the year.

**02-955 Fall Fest Expenses** **$ 11,300**
Funds for Fall Fest special event.

**02-979 Tables and Chairs Purchase** **$ 1,800**
Funds for the purchases to replace tables and chairs for facility operations *(50% Corp; 50% Rec).*

**02-980 Repairs to Equipment** **$ 5,470**
Funds for contractual services to maintain all equipment deemed mechanical and electrical except for road vehicles, and supplies needed to perform those tasks by the parks department. Repairs include but are not limited to all off-road maintenance equipment, trailers, HVAC system, and playground equipment. Recreation equipment would also qualify to include repairs to projectors, sound and electrical systems and smartboards *(48% Corp; 52% Rec).*

**02-988 Program Refunds** **$ 7,000**
Funds for refunds issued as per the Park District Refund Policy.

**02-989 Special Services/Contingency** **$ 1,500**
This account reflects the expenses not generally budgeted. Board-related functions are included in this account *(55% Corp; 45% Rec).*

**02-990 Utilities - Natural Gas** **$ 4,500**
This account reflects natural gas costs provided for parks and facilities *(59% Corp; 41% Rec).*

**02-991 Utilities - Electric** **$ 9,000**
This account reflects electric costs provided for parks and facilities *(53% Corp; 47% Rec).*

**02-992 Utilities - Cable/Phone/Internet** **$ 9,000**
This account reflects the costs for cable/phone/internet in the implementation of administrative, recreation and maintenance services. *(53% Corp; 47% Rec).*

**02-993 Utilities - Trash Removal** **$ 1,800**
This account reflects the costs for trash removal services *(50% Corp; 50% Rec).*

**02-994 Utilities - Water/Sewer** **$ 1,800**
This account reflects water/sewer costs for costs provided for parks and facilities. *(54% Corp; 46% Rec).*

**02-999 Park Improvements** **$ 12,500**
Funds for upgrades and additional amenities at park areas other than the repair or replacement of damaged equipment *(80% Corp; 20% Rec).*

**TOTAL - CONTRACTUAL SERVICES** **$ 272,330**

**TOTAL - RECREATION FUND - FY 2026-27** **$ 966,760**

**WORTH PARK DISTRICT**
**MUSEUM FUND 03**
**FY 2026-27**

**REVENUE:**

| Acct. | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 03-401 | Real Estate Tax Receipts | $ 15,000 | $ 15,000 | $ 15,000 | $ 15,000 |
| | **TOTAL REVENUE** | **$ 15,000** | **$ 15,000** | **$ 15,000** | **$ 15,000** |

**EXPENSES:**

| Acct. | **Contractual Services** | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 03-960 | Repairs to Building | 5,745 | - | - | - |
| 03-999 | Park Improvements (Vet Mem.) | 14,955 | 15,000 | 2,315 | 15,000 |
| | | $ 20,700 | $ 15,000 | $ 2,315 | $ 15,000 |
| | **TOTAL EXPENSES** | **$ 20,700** | **$ 15,000** | **$ 2,315** | **$ 15,000** |
| **NET INCOME (LOSS)** | | **$ (5,700)** | **$ -** | **$ 12,685** | **$ -** |

## MUSEUM FUND - 03 EXPENDITURE SERIES
## FY 2026-27

### CONTRACTUAL SERVICES

**03-999** **Park Improvements (Veterans Memorial Park)** **$ 15,000**

Funds for upgrades and additional amenities at park areas other than the repair or replacement of damaged equipment.

**TOTAL - CONTRACTUAL SERVICES** **$ 15,000**

**TOTAL - MUSEUM FUND - FY 2026-27** **$ 15,000**

**WORTH PARK DISTRICT**
**SPECIAL RECREATION FUND 04**
**FY 2026-27**

**REVENUE:**

| Acct. | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 04-401 | Real Estate Tax Receipts | $ 84,000 | $ 89,000 | $ 89,000 | $ 93,000 |
| 04-404 | SWSRA - Lease Payments - Goy Building | 1,200 | 1,200 | 1,100 | 1,200 |
| | **TOTAL REVENUE** | **$ 85,200** | **$ 90,200** | **$ 90,100** | **$ 94,200** |

**EXPENSES:**

| Acct. | **Salaries** | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 04-501 | Director of Parks & Recreation | $ 15,443 | $ 12,000 | $ 11,951 | $ 12,100 |
| 04-510 | Superintendent of Parks | 14,519 | 10,000 | 9,971 | 11,315 |
| 04-522 | Finance and Human Resources Mgr. | 10,307 | 8,500 | 8,419 | 10,488 |
| | | $ 40,269 | $ 30,500 | $ 30,341 | $ 33,903 |
| **Acct.** | **Material & Supplies** | | | | |
| 04-660 | Building Improvements | $ - | $ 2,799 | $ - | $ 3,607 |
| **Acct.** | **Contractual Services** | | | | |
| 04-970 | SRA Member Contribution - SWSRA | $ 43,119 | $ 56,901 | $ 56,901 | $ 56,690 |
| | **TOTAL EXPENSES** | **$ 83,388** | **$ 90,200** | **$ 87,242** | **$ 94,200** |
| **NET INCOME (LOSS)** | | **$ 1,812** | **$ -** | **$ 2,858** | **$ -** |

## SPECIAL RECREATION FUND - 04 EXPENDITURE SERIES
## FY 2026-27

### SALARIES

**04-501 Director of Parks and Recreation** **$ 12,100**
The account includes this salary at the current rate *(45% Corp; 45% Rec; 10% Special Rec).*

**02-510 Superintendent of Parks** **$ 11,315**
The account includes this salary at the current rate *(42% Corp; 42% Rec; 16% Special Rec).*

**04-522 Finance and Human Resources Manager** **$ 10,488**
The account includes this salary at the current rate *(44% Corp; 44% Rec; 12% Special Rec).*

**TOTAL - SALARIES** **$ 33,903**

### MATERIALS & SUPPLIES

**04-660 Building Improvements** **$ 3,607**
Improvements and upgrades made to facilities apart from repairs to damaged or broken items.

**TOTAL - MATERIALS & SUPPLIES** **$ 3,607**

### CONTRACTUAL SERVICES

**04-970 SRA Member Contribution - SWSRA** **$ 56,690**
Funds for annual contribution to the South West Special Recreation Association.

**TOTAL - CONTRACTUAL SERVICES** **$ 56,690**

**TOTAL - SPECIAL RECREATION FUND - FY 2026-27** **$ 94,200**

**WORTH PARK DISTRICT**
**ILLINOIS MUNICIPAL RETIREMENT FUND 05**
**FY 2026-27**

| **REVENUE:** | | **FY 2024-25 Actual** | **FY 2025-26 Budget** | **FY 2025-26 End of FY 4/30/2026** | **FY 2026-27 Proposed Budget** |
|---|---|---|---|---|---|
| **Acct.** | | | | | |
| 05-401 | Real Estate Tax Receipts | $ 23,000 | $ 23,000 | $ 23,000 | $ 27,000 |
| | **TOTAL REVENUE** | **$ 23,000** | **$ 23,000** | **$ 23,000** | **$ 27,000** |

| **EXPENSES:** | | **FY 2024-25 Actual** | **FY 2025-26 Budget** | **FY 2025-26 End of FY 4/30/2026** | **FY 2026-27 Proposed Budget** |
|---|---|---|---|---|---|
| **Acct.** | **Contractual Services** | | | | |
| 05-971 | IMRF Contributions | $ 28,982 | $ 23,000 | $ 32,443 | $ 27,000 |
| | **TOTAL EXPENSES** | **$ 28,982** | **$ 23,000** | **$ 32,443** | **$ 27,000** |
| **NET INCOME (LOSS)** | | **$ (5,982)** | **$ -** | **$ (9,443)** | **$ -** |

**WORTH PARK DISTRICT**
**SOCIAL SECURITY FUND 06**
**FY 2026-27**

**REVENUE:**

| Acct. | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 06-401 | Real Estate Tax Receipts | $ 50,000 | $ 60,000 | $ 60,000 | $ 70,000 |
| | **TOTAL REVENUE** | **$ 50,000** | **$ 60,000** | **$ 60,000** | **$ 70,000** |

**EXPENSES:**

| Acct. | **Contractual Services** | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 06-972 | Social Security - Employer's Share | $ 61,039 | $ 60,000 | $ 69,833 | $ 70,000 |
| | **TOTAL EXPENSES** | **$ 61,039** | **$ 60,000** | **$ 69,833** | **$ 70,000** |
| **NET INCOME (LOSS)** | | **$ (11,039)** | **$ -** | **$ (9,833)** | **$ -** |

**WORTH PARK DISTRICT**
**UNEMPLOYMENT INSURANCE FUND 07**
**FY 2026-27**

**REVENUE:**

| | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| **Acct.** | | | | | |
| 07-401 | Real Estate Tax Receipts | $ 7,000 | $ 8,000 | $ 8,000 | $ 10,000 |
| | **TOTAL REVENUE** | **$ 7,000** | **$ 8,000** | **$ 8,000** | **$ 10,000** |

**EXPENSES:**

| | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| **Acct.** | **Contractual Services** | | | | |
| 07-793 | Unemployment Insurance | $ 8,015 | $ 8,000 | $ 8,564 | $ 10,000 |
| | **TOTAL EXPENSES** | **$ 8,015** | **$ 8,000** | **$ 8,564** | **$ 10,000** |
| **NET INCOME (LOSS)** | | **$ (1,015)** | **$ -** | **$ (564)** | **$ -** |

**WORTH PARK DISTRICT**
**PUBLIC LIABILITY FUND 08**
**FY 2026-27**

**REVENUE:**

| | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| **Acct.** | | | | | |
| 08-401 | Real Estate Tax Receipts | $ 25,000 | $ 25,000 | $ 25,000 | $ 25,000 |
| 08-406 | Safety Refund | 1,000 | - | - | - |
| | **TOTAL REVENUE** | **$ 26,000** | **$ 25,000** | **$ 25,000** | **$ 25,000** |

**EXPENSES:**

| | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| **Acct.** | **Contractual Services** | | | | |
| 08-974 | Liability Insurance | $ 18,490 | $ 25,000 | $ 35,848 | $ 25,000 |
| | **TOTAL EXPENSES** | **$ 18,490** | **$ 25,000** | **$ 35,848** | **$ 25,000** |
| **NET INCOME (LOSS)** | | **$ 7,510** | **$ -** | **$ (10,848)** | **$ -** |

**WORTH PARK DISTRICT**
**DEBT SERVICES FUND 09**
**FY 2026-27**

| **REVENUE:** | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| **Acct.** | | | | | |
| 09-401 | Real Estate Tax Receipts | $ 52,250 | $ 62,000 | $ 62,000 | $ 52,250 |
| 09-402 | Interest | - | - | - | - |
| | **TOTAL REVENUE** | **$ 52,250** | **$ 62,000** | **$ 62,000** | **$ 52,250** |

| **EXPENSES:** | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| **Acct.** | **Contractual Services** | | | | |
| 09-975 | Debt Service - Principal | $ 50,000 | $ 50,000 | $ 50,000 | $ 51,500 |
| 09-976 | Debt Service - Interest | 2,250 | 1,500 | 1,500 | 1,750 |
| 09-977 | Bond Fees | - | - | - | - |
| | **TOTAL EXPENSES** | **$ 52,250** | **$ 51,500** | **$ 51,500** | **$ 52,250** |
| **NET INCOME (LOSS)** | | **$ -** | **$ 10,500** | **$ 10,500** | **$ -** |

**WORTH PARK DISTRICT**
**CAPITAL IMPROVEMENTS FUND 10**
**FY 2026-27**

| **REVENUE:** | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| **Acct.** | | | | | |
| 10-482 | Capital Improvements Fund Balance | $ - | $ - | $ - | $ - |
| 10-483 | Bond Proceeds | - | - | - | 350,000 |
| 10-484 | Grants | - | - | - | 300,000 |
| | OSLAD - Homerding Park | - | - | - | 162,500 |
| | OSLAD - Stahlak Park | - | - | - | 300,000 |
| | DCEO | - | - | - | 500,000 |
| | Community Program - Vets Mem. | - | - | - | 302,500 |
| 10-487 | Fund Balance Transfer | - | - | - | 300,000 |
| | **TOTAL REVENUE** | **$ -** | **$ -** | **$ -** | **$ 2,215,000** |

| **EXPENSES:** | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| **Acct.** | **Contractual Services** | | | | |
| 10-999 | Capital Projects | | | | |
| | Homerding Park Improvements | $ - | $ - | $ - | $ 25,875 |
| | Stahlak Park Improvements | - | - | - | 615,320 |
| | DCEO Projects/Improvements | - | - | - | 500,000 |
| | Vets Mem. Park Improvements | - | - | - | 302,500 |
| | **TOTAL EXPENSES** | **$ -** | **$ -** | **$ -** | **$ 1,443,695** |
| **NET INCOME (LOSS)** | | **$ -** | **$ -** | **$ -** | **$ 771,305** |

## ILLINOIS MUNICIPAL RETIREMENT FUND - 05 EXPENDITURE SERIES
## FY 2026-27

### CONTRACTUAL SERVICES

**05-971 IMRF Contributions** **$ 27,000**

The account includes 100% of the costs for the Park District's contribution to the Illinois Municipal Retirement fund for eligible employees.

**TOTAL - ILLINOIS MUNICIPAL RETIREMENT FUND - FY 2026-27** **$ 27,000**

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## SOCIAL SECURITY FUND - 06 EXPENDITURE SERIES
## FY 2026-27

### CONTRACTUAL SERVICES

**06-972 Social Security - Employer's Share** **$ 70,000**

The account includes 100% of the costs for the Park District's contribution to Social Security for employees.

**TOTAL - SOCIAL SECURITY FUND - FY 2026-27** **$ 70,000**

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## UNEMPLOYMENT INSURANCE FUND - 07 EXPENDITURE SERIES
## FY 2026-27

### CONTRACTUAL SERVICES

**07-793 Unemployment Insurance** **$ 10,000**

The account includes 100% of the costs for the Park District's unemployment insurance.

**TOTAL - UNEMPLOYMENT INSURANCE FUND - FY 2026-27** **$ 10,000**

## PUBLIC LIABILITY FUND - 08 EXPENDITURE SERIES
## FY 2026-27

### CONTRACTUAL SERVICES

**08-974 Liability Insurance** **$ 25,000**

The account includes 100% of the costs for the Park District's Liability Insurance.

**TOTAL - PUBLIC LIABILITY FUND - FY 2026-27** **$ 25,000**

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## DEBT SERVICES FUND - 09 EXPENDITURE SERIES
## FY 2026-27

### CONTRACTUAL SERVICES

**09-975 Debt Service - Principal Paid** **$ 52,250**

The account includes 100% of the costs for the principal paid on the Park District's General Obligation Bonds.

**09-976 Debt Service - Interest Expense** **$ 0**

The account includes 100% of the costs for the interest paid on the Park District's General Obligation Bonds.

**09-977 Bond Fees** **$ 0**

The account includes 100% of the costs for the bond fees associated with the Park District's General Obligation Bonds.

**Total - Contractual Services** **$ 52,250**

**TOTAL - DEBT SERVICES FUND - FY 2026-27** **$ 52,250**

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## CAPITAL IMPROVEMENTS FUND - 10 EXPENDITURE SERIES
## FY 2026-27

### CONTRACTUAL SERVICES

**10-999 Capital Improvements** **$ 1,443,695**

The account includes costs for the Park District's Capital Improvements.

**TOTAL - CAPITAL IMPROVEMENTS FUND - FY 2026-27** **$ 1,443,695**

**WORTH PARK DISTRICT**
**POLICE FUND 12**
**FY 2026-27**

**REVENUE:**

| Acct. | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| 12-401 | Real Estate Tax Receipts | $ 55,000 | $ 54,000 | $ 54,000 | $ 55,000 |
| | **TOTAL REVENUE** | **$ 55,000** | **$ 54,000** | **$ 54,000** | **$ 55,000** |

**EXPENSES:**

| Acct. | | FY 2024-25 Actual | FY 2025-26 Budget | FY 2025-26 End of FY 4/30/2026 | FY 2026-27 Proposed Budget |
|---|---|---|---|---|---|
| | **Salaries** | | | | |
| 12-561 | Park Community Supervisor | $ 5,979 | $ 19,500 | $ 4,046 | $ 19,500 |
| **Acct.** | **Material & Supplies** | | | | |
| 12-605 | Uniforms | $ 103 | $ 1,000 | $ - | $ - |
| 12-680 | Equipment | - | 10,500 | - | - |
| | | $ 103 | $ 11,500 | $ - | $ - |
| **Acct.** | **Contractual Services** | | | | |
| 12-911 | Security Camera Installation | $ 9,539 | $ 6,000 | $ - | $ 12,000 |
| 12-912 | Security Camera Service | 2,041 | 7,000 | - | 7,000 |
| 12-913 | Security Lighting | - | 10,000 | - | 16,500 |
| | | $ 11,580 | $ 23,000 | $ - | $ 35,500 |
| | **TOTAL EXPENSES** | **$ 17,662** | **$ 54,000** | **$ 4,046** | **$ 55,000** |
| **NET INCOME (LOSS)** | | **$ 37,338** | **$ -** | **$ 49,954** | **$ -** |

## POLICE FUND - 12 EXPENDITURE SERIES
## FY 2026-27

### SALARIES

**12-561 Park Community Supervisor** **$ 19,500**
The account includes the Supervisor's salary at the current rate.

**TOTAL - SALARIES** **$ 19,500**

### CONTRACTUAL SERVICES

**12-911 Security Camera Purchase/Installation** **$ 12,000**
Funds for the purchase and installation of security cameras at Park District parks and facilities.

**12-912 Security Camera Service** **$ 7,000**
Funds for the IT support of security cameras at Park District parks and facilities.

**12-913 Security Lighting** **$ 16,500**
Funds for the purchase and installation of security lighting at Park District parks and facilities.

**TOTAL - CONTRACTUAL SERVICES** **$ 35,500**

**TOTAL - POLICE FUND - FY 2026-27** **$ 55,000**

**Worth Park District**
**Capital Projects - FY 2026-27**

| Capital Improvements Fund - FY 2026-27 | Park/Facility/Equipment | Est. Cost |
|---|---|---|
| Park Improvements | Homerding Park | $ 25,875 |
| Park Improvements (OSLAD) | Stahlak Park | 615,320 |
| Park Improvements (Community Program Grant) | Veterans Memorial Park | 302,500 |
| Park and Facility Improvements (DCEO) | Various | 500,000 |
| **Total - Capital Improvements Fund** | | $ 1,443,695 |

| Corporate and Recreation Fund - FY 2026-27 | Park/Facility/Equipment | Est. Cost |
|---|---|---|
| New Holland Tractor | Equipment | $ 26,639 |
| 14-Passenger Bus | Equipment | 110,100 |
| F-250 Truck | Equipment | 59,000 |
| Black Rental Chairs - $62/chair (Qty - 50) | Equipment | 3,100 |
| Chair Rack - $720/rack (Qty - 1) | Equipment | 720 |
| 8ft rectangle tables (30x96) - $310 each (Qty - 10) | Equipment | 3,100 |
| 6 ft Round Tables $330 each (Qty 6) | Equipment | 1,980 |
| Table Rack & delivery costs | Equipment | 2,161 |
| New Inflatable | Equipment | 3,500 |
| Camera for Events & SD Card | Equipment | 1,000 |
| Popcorn Machine | Equipment | 275 |
| Facility Rental/Special Event Signage | Equipment | 1,000 |
| Big Games for Special Events and Programs | Equipment | 500 |
| Gym Closet Storage | Equipment | 500 |
| Fitness Class Moveable Mirrors | Equipment | 2,400 |
| Portable Lights for Events | Equipment | 500 |
| **Total - Corporate and Recreation Fund** | | $ 216,475 |

| Museum Fund - FY 2026-27 | Park/Facility/Equipment | Est. Cost |
|---|---|---|
| To Be Determined | Veterans Memorial Park | $ 15,000 |
| **Total - Museum Fund** | | $ 15,000 |

| Special Recreation Fund - FY 2026-27 | Park/Facility/Equipment | Est. Cost |
|---|---|---|
| To Be Determined | Goy Building | $ 1,500 |
| **Total - Special Recreation Fund** | | $ 1,500 |

| Police Fund - FY 2026-27 | Park/Facility/Equipment | Est. Cost |
|---|---|---|
| Security Camera Installation and Service | Stahlak, Homerding, Various | $ 19,000 |
| Security Lighting | Homerding Park | 16,500 |
| **Total - Police Fund** | | $ 35,500 |

**Total - Capital Projects - FY 2026-27** $ **1,712,170**

## Worth Park District
### Fund Balances - FY 2025-26 - Budget (Final)

| Fund | Revenue | Expenses | Variance | 2025 Estimated Fund Balances | 2026 Estimated Fund Balances |
|---|---|---|---|---|---|
| Corporate | $ 1,007,775 | $ 1,007,775 | $ - | $ 659,761 | $ 659,761 |
| Recreation | 1,004,250 | 1,004,250 | - | 436,940 | 436,940 |
| Museum | 15,000 | 15,000 | - | 33,611 | 33,611 |
| Special Recreation | 90,200 | 90,200 | - | 48,768 | 48,768 |
| IMRF | 23,000 | 23,000 | - | 2,090 | 2,090 |
| Social Security | 60,000 | 60,000 | - | (24,490) | (24,490) |
| Unemployment | 8,000 | 8,000 | - | (4,053) | (4,053) |
| Public Liability | 25,000 | 25,000 | - | 12,583 | 12,583 |
| Debt Service | 62,000 | 62,000 | - | (15,063) | (15,063) |
| Police | 54,000 | 54,000 | - | 50,842 | 50,842 |
| **Total** | $ 2,349,225 | $ 2,349,225 | $ - | $ 1,200,989 | $ 1,200,989 |

## Worth Park District
### Fund Balances - FY 2025-26 - through April 30, 2026 (Unaudited)

| Fund | Revenue | Expenses | Variance | 2025 Audited Fund Balances | 2026 Estimated Fund Balances |
|---|---|---|---|---|---|
| Corporate | $ 806,530 | $ 635,693 | $ 170,837 | $ 129,180 | $ 300,017 |
| Recreation | 854,673 | 921,195 | (66,522) | 506,853 | 440,331 |
| Museum | 15,000 | 2,315 | 12,685 | 36,209 | 48,894 |
| Special Recreation | 90,100 | 87,242 | 2,858 | 60,127 | 62,985 |
| IMRF | 23,000 | 32,443 | (9,443) | 10,344 | 901 |
| Social Security | 60,000 | 69,833 | (9,833) | (9,613) | (19,446) |
| Unemployment | 8,000 | 8,564 | (564) | (2,313) | (2,877) |
| Public Liability | 25,000 | 35,848 | (10,848) | 9,921 | (927) |
| Debt Service | 62,000 | 51,500 | 10,500 | (4,193) | 6,307 |
| Police | 54,000 | 4,046 | 49,954 | 53,763 | 103,717 |
| **Total** | $ 1,998,303 | $ 1,848,679 | $ 149,624 | $ 790,278 | $ 939,902 |

## Worth Park District
### Fund Balances - FY 2026-27 - Budget (Final)

| Fund | Revenue | Expenses | Variance | 2026 Estimated Fund Balances | 2027 Estimated Fund Balances |
|---|---|---|---|---|---|
| Corporate | $ 870,760 | $ 870,760 | $ - | $ 300,017 | $ 300,017 |
| Recreation | 969,310 | 969,310 | - | 440,331 | 440,331 |
| Museum | 15,000 | 15,000 | - | 48,894 | 48,894 |
| Special Recreation | 94,200 | 94,200 | - | 62,985 | 62,985 |
| IMRF | 27,000 | 27,000 | - | 901 | 901 |
| Social Security | 70,000 | 70,000 | - | (19,446) | (19,446) |
| Unemployment | 10,000 | 10,000 | - | (2,877) | (2,877) |
| Public Liability | 25,000 | 25,000 | - | (927) | (927) |
| Debt Service | 52,250 | 52,250 | - | 6,307 | 6,307 |
| Police | 55,000 | 55,000 | - | 103,717 | 103,717 |
| **Total** | $ 2,188,520 | $ 2,188,520 | $ - | $ 939,902 | $ 939,902 |

# WORTH PARK DISTRICT
# MISSION AND VISION

## Mission

In partnership with the community, we will enrich lives by providing healthy and accessible recreational programming, quality parks and facilities, while being responsible stewards of the community assets.

## Vision

We envision a community where all of our residents enjoy a high quality of life through the enjoyment of parks and facilities, beautiful open spaces, and recreational opportunities to learn, play, and grow.

## CORE VALUES

### Community Engagement

We will actively work to foster ongoing relationships, collaborations, and partnerships within our community.

### Commitment to Excellence

We will act with integrity and embrace a culture of innovation and continuous improvement, making decisions that are progressive, and delivering service with the highest standards.

### Stewards of Natural Resources

We will preserve and enhance the natural resources and open spaces entrusted to our care.

### Responsible Leadership and Integrity

We will maintain a high performing, engaged, and accountable organization to create meaningful results for our community while adhering to moral and ethical principles.

### Inclusiveness and Diversity

We will create a warm, welcoming environment where our community feels safe, respected, and included.

### Innovation

We will continuously strive to adapt services according to community trends, and make improvements by embracing new methods and ideas.