

**Tentative  
Westmont Park District  
Budget and Appropriation Ordinance  
2013-2014**

**Expenditures Budget for Fiscal Year**

General Corporate	961,000
Recreation	1,616,000
I.M.R.F.	152,000
Liability	73,000
Museum	42,800
Audit	27,000
Recreation for Handicapped	325,000
Bonds and Interest	1,376,000
Capital Improvements	281,000
Golf Course Operations	432,700
Social Security	120,000
Park Supervisor's Fund	85,700
Fitness Club	<u>440,900</u>
Total	\$5,933,100

Balance of All Funds Forwarded \$805,867

Receipts Estimated for Fiscal Year

A. Property Taxes

General Corporate	1,149,000
Recreation	760,000
I.M.R.F.	55,000
Liability	60,000
Museum	40,000
Audit	26,000
Rec. for Handicapped	325,000
Bonds and Interest	786,000
Social Security	60,000
Park Supervisor's Fund	<u>45,000</u>
Total	\$3,306,000

B. Non-Taxable Receipts

Donations	24,200
Interest Earned	15,600
Recreation Programs	625,000
Holly Days	15,000
Miscellaneous Receipts	7,000
Racquetball Club Membership	330,000
Bond Proceeds	760,000
Court Time/Rentals Fitness Club	70,000
Building/Park Rentals	50,000
WYBA	24,000
Developer Contributions	10,000
Concession Revenue	115,000
Greens Fees	340,000
Pro Shop Merchandise	5,000
Equipment Rental	45,000
Summer Special Events	35,000
Memorial	3,000
Wildcat Boosters	10,000
Contract Income	<u>50,000</u>
TOTAL	\$2,533,800

Total A & B \$5,839,800

As part of the Annual Budget, it is stated: \$805,867

A. That the cash on hand at the beginning of the fiscal year is:

B. That the estimated cash expected to be received during the fiscal year from all sources is \$5,839,800

C. That the estimated expenditures contemplated for the fiscal year are: \$5,933,100

D. That the unrestricted cash expected to be on hand at the end of the fiscal year is: \$522,400

E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is \$190,167

**TENTATIVE  
WESTMONT PARK DISTRICT  
BUDGET  
2013-2014**

**1. GENERAL CORPORATE FUND**

4005 Revenue Carried Forward	275,000
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Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	1,125,000
4020 Property Taxes - Prior Years	6,000
4040 Replacement Tax	18,000
4160 Memorial Income	3,000
4210 Interest Earned	4,000
4280 Miscellaneous Receipts	5,000
Contract Income	<u>50,000</u>
TOTAL	\$ 1,486,000

Budgeted Expenditures

5001 Salaries -Administrative, Clerical, Bookkeeping	175,000
5006 Salaries (Park Maintenance)	312,000
6120 Insurance/Fire	40,000
6420 Vehicle Supplies/Motor Fuel	75,000
6610 Park Upkeep/Maintenance	150,000
Other Repairs and Maintenance	45,000
6615 Building Upkeep	15,000
6800 Background Checks	6,000
6890 Memorial Expense	3,000
7010 Computer/Data Services	14,000
7040 Legal Service	14,000
7050 Advertising/Publications	2,000
7110 Travel and Gas Allowance	31,000
7120 Subscriptions	1,000
7130 Professional Memberships	10,000
7140 Professional Development	20,000
7150 Community Clubs/Organizations	8,000
7160 Administrative Expenses	15,000
7903 Transfer to IMRF Fund	95,000
7904 Transfer to Liability	10,000
7906 Transfer to Audit	5,000
7910 Transfer to Capital Projects	35,000
7912 Transfer to Security Fund	60,000
7913 Transfer to Park Supervisor	40,000
7925 Transfer to Fitness Club	5,000
8591 Miscellaneous	<u>25,000</u>
TOTAL	\$ 1,211,000
Ending Balance	<u>\$ 275,000</u>

**2. RECREATIONAL PROGRAM FUNDS**

4005 Revenue Carried Forward 250,000

Receipts Estimated for Fiscal Year:

	4010 Property Taxes - Current Year	760,000
	4120 Donations	10,000
	4210 Interest Earned	3,000
	4240 Concession Revenue	10,000
69	4240 Ty Concessions	35,000
	4270 Building/Park Rentals	50,000
	4700 Recreation Program	625,000
360	4700 Holly Days	15,000
370	4700 Summer Special Events	35,000
	4782 Wildcat Boosters	10,000
	4908 Transfer from 08	<u>20,000</u>
	TOTAL	\$ 1,823,000

Budgeted Expenditures

	5001 Salaries (Administrative/Clerical)	175,000
	5002 Salaries (Custodial)	62,000
	5008 Salaries ( Recreation Staff)	280,000
	5010 Salaries (Special Rec)	10,000
	5015 Salaries (Concession)	10,000
	5700 Recreation Programs	400,000
	5708 Inclusion	10,000
	5750 Holly Days	15,000
	5775 Summer Special Events	54,000
	5782 Wildcat Boosters	10,000
	5785 Scholarships	4,000
	6010 Insurance/Hospital	138,000
	6150 Sales Tax	3,000
	6210 Service Contracts	25,000
	6310 Utilities/Gas	30,000
	6320 Utilities/Water	85,000
	6330 Utilities/Electric	100,000
	Internet and Cable	10,000
	6340 Utilities/Telephone	23,000
	6450 Building Maintenance Supplies	18,000
	6710 Concession Supplies	7,000
	6745 Ty Concessions Supplies	17,000
	7050 Advertising	8,000
	7070 Postage	6,000
	7090 Office Supplies	25,000
	7100 Brochure Printing	32,000
	7120 Subscriptions	1,000
	7160 Administration Expense	15,000
	7165 Credit Card Expense	10,000
	7170 Promotional Supplies	8,000
	8591 Misc.	<u>25,000</u>
	TOTAL	\$ 1,616,000

Ending Balance \$ 207,000

### 3. ILLINOIS MUNICIPAL RETIREMENT FUND

4005 Revenue Carried Forward	\$	4,500
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year		55,000
4210 Interest Earned		500
4901 Transfer from Corp		<u>95,000</u>
TOTAL	\$	155,000

Budgeted Expenditures

6040 I.M.R.F. Payments		150,000
7010 Misc.		<u>2,000</u>
TOTAL	\$	152,000

Ending Balance	\$	<u>3,000</u>
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### 4. LIABILITY INSURANCE FUND

4005 Revenue Carried Forward	\$	4,000
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Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year		60,000
4901 Transfer from Corp		<u>10,000</u>
TOTAL	\$	74,000

Budgeted Expenditures

6020 Insurance - Workmen's Compensation		28,000
6030 Unemployment - Tax		10,000
6110 Insurance - Liability		<u>35,000</u>

TOTAL	\$	73,000
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Ending Balance	\$	<u>1,000</u>
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## 5. Museum and Aquarium Fund

4005 Revenue Carried Forward	\$	2,000
Receipts Estimated for Fiscal Year		
4010 Property Taxes - Current Year		40,000
4120 Donations		700
4210 Interest Earned		<u>500</u>
TOTAL	\$	43,200
<u>Budgeted Expenditures</u>		
5001 Salaries (Administrative/Clerical)		26,000
5002 Salaries (Custodial)/Repairs		1,000
5700 Museum Programs		600
7200 Monitoring/Security		600
6310 Utilities/Gas		2,500
6320 Utilities/Water		500
6330 Utilities/Electric		6,000
6340 Utilities / Telephones		500
6440 Maintenance Supplies		600
6450 Building Supplies		1,000
7090 Office Supplies		1,000
7130 Professional Memberships		1,000
7160 Other Administrative Expenses		500
7170 Promotional Supplies		500
7180 Displays		<u>500</u>
TOTAL	\$	42,800
Ending Balance	\$	<u>400</u>

**6. AUDIT FUND**

4005 Revenue Carried Forward	\$	1,000
<u>Receipts Estimated for Fiscal Year</u>		
4010 Property Taxes - Current Year		26,000
4210 Interest Earned		100
4901 Transfer from Corp.		<u>5,000</u>
TOTAL	\$	32,100
<u>Budgeted Expenses</u>		
7010 Accountant Services		8,000
7030 Auditing Services		<u>19,000</u>
TOTAL	\$	27,000
Ending Balance		<u>\$5,100</u>

**7. WORKING CASH FUND**

4005 Revenue Carried Forward	\$	<u>93,367</u>
TOTAL		
<u>Budgeted Expenditures</u>		
Transfer to Funds if necessary		
Ending Balance	\$	<u>93,367</u>

**8. RECREATION FOR HANDICAPPED (SEASPAR)**

4005 Revenue Carried Forward	\$	100,000
<u>Receipts Estimated for Fiscal Year</u>		
4010 Property Taxes - Current Year		<u>325,000</u>
TOTAL	\$	425,000
<u>Budgeted Expenditures</u>		
5001 Administrative Expenses		15,000
7550 Westmont Park District contribution to Southeast Assoc. of Special Parks & Recreation (SEASPAR)		158,000
7902 Transfer to 02 - Inclusion		20,000
8020 Golf Cart		7,500
8025 Fitness Equip./Fitness Club		10,000
8508 Ty Splash Pad		2,500
8591 Miscellaneous		20,000
8598 Security/Fire		5,000
8600 Elevators		25,000
ADA Fountains		10,000
8614 Concrete Repairs		20,000
8615 Mini Bus		<u>52,000</u>
TOTAL	\$	345,000
Ending Balance	\$	<u>80,000</u>



**10. CAPITAL PROJECT FUND**

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward		0
4930 Transfer from Fund 30		246,000
4901 Transfer from Fund 01		<u>35,000</u>
TOTAL	\$	281,000

Budgeted Expenditures

7040 Legal		6,000
7050 Advertising		2,000
<b>8020 Golf Course</b>		
8020 Rotary Playground		50,000
8020 Golf Course Maint. Garage Fire Alarm		2,000
8025 Fitness Equipment		38,000
8025 Washer/Dryer		12,000
8025 Sound System		4,500
8025 Hallway Carpet		2,200
8508 Fitness Club Wood Floors		7,000
8569 Vehicle - F150 Truck		23,000
8590 Annual Projects		54,000
8591 Misc.		20,000
<b>8615 Community Center</b>		
8615 Senior Center TV		1,500
8617 Portable Sound System		2,000
8618 Upgrade IT		8,000
8619 Twin Lakes Learning Ctr.		2,800
8620 Zero Turn Mowers		12,000
8621 Ty Sculpture		19,000
8622 Ty Splash Pad		<u>15,000</u>
TOTAL	\$	281,000

Ending Balance 0

**12. SOCIAL SECURITY FUND**

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	\$	1,000
4010 Property Taxes - Current Year		60,000
4210 Interest Earned		500
4901 Transfer from Corp		<u>60,000</u>
TOTAL	\$	121,500

Budgeted Expenditures

6050 Social Security Payments	\$	<u>120,000</u>
TOTAL	\$	120,000

Ending Balance \$ 1,500

**13. PARK SUPERVISOR'S FUND**

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	\$	2,000
4010 Property Taxes - Current Year		45,000
4210 Interest Earned		500
4901 Transfer from Corp		<u>40,000</u>
TOTAL	\$	87,500

Budgeted Expenditures

5008 Salaries - Park Supervisors		77,000
7160 Other Administrative Expenses		1,000
7200 Security/Monitoring		3,500
7200 NorComm Public Safety	PROJ	2,700
8591 Misc.		<u>1,500</u>
TOTAL	\$	85,700

Ending Balance \$ 1,800

## 20. GOLF COURSE FUND

### Receipts Estimated for Fiscal Year:

4005 Revenue Carried Forward	\$	25,000
4120 Donations		2,000
4210 Interest Earned		1,000
4220 Greens Fee		340,000
4230 Beverage Income/Concessions		50,000
4250 Pro Shop Merchandise		3,000
4260 Equipment Rental		<u>45,000</u>
TOTAL	\$	466,000

### Budgeted Expenditures

5010 Salaries		236,000
6150 Sales Tax		4,500
6160 License		1,500
6210 Service Contracts		2,000
6230 Rentals Equipment		2,000
6310 Utilities/Gas		4,000
6320 Utilities/Water		2,500
6330 Utilities/Electric		15,000
6340 Utilities/Telephone		2,500
6420 Vehicle Supplies/Motor Fuel		15,000
6440 Maintenance Supplies/Repairs		60,000
6710 Concession Resale		22,000
6731 Junior League Expenses		4,000
6740 Pro Shop Supplies		8,000
6750 Pro Shop Merchandise		1,500
7010 Computer Supplies		2,000
7040 Legal Services		1,200
7070 Postage		1,500
7090 Office Supplies		3,000
7110 Travel		1,500
7120 Subscriptions		2,000
7130 Professional Memberships		1,500
7140 Professional Development		1,500
7160 Other Administration Expenses		5,000
7165 Credit Card Expense		3,000
7170 Promotional Supplies/Advertising		12,000
8020 Golf Course Improvements		8,000
8591 Misc		<u>10,000</u>
TOTAL	\$	432,700
Ending Balance	\$	<u>33,300</u>

**25. FITNESS CLUB**

Receipts Estimated for Fiscal Year

Revenue Carried Forward	\$	20,000
4210 Interest Earned		500
4240 Concession		20,000
4250 Pro Shop Merchandise		2,000
4310 Yearly Membership Income		330,000
4330 Court Time/Guest/Rentals		70,000
4901 Transfer from Corp		<u>5,000</u>
TOTAL	\$	447,500

Budgeted Expenditures

5002 Contractual - Custodial		50,000
5005 Salaries - Part-time		130,000
5008 Salaries Management		62,000
6010 Hospital Insurance		7,000
6150 Sales Tax		2,000
6160 License		2,000
6210 Service Contracts		2,000
6310 Utilities/Gas		19,000
6320 Utilities/Water		10,000
6330 Utilities/Electric		45,000
6340 Utilities Telephone		2,500
6450 Janitorial Supplies		8,000
6480 Other Repairs -Maintenance		13,000
6710 Concession - Resale		12,000
6730 Concession Supplies		2,000
6740 Pro Shop Supplies		18,000
6750 Pro Shop Merchandise - Resale		1,500
7010 Computer Services		1,200
7040 Legal Fees		1,200
7090 Office Supplies/Postage		6,000
7120 Subscriptions		2,000
7160 Other Administrative Expenses		3,000
7165 Credit Card Expense		5,000
7170 Promotional Advertising		12,000
8001 Office Equipment		3,000
8009 Gym/Recreation Equipment		3,000
8591 Miscellaneous		10,000
Fitness Equipment		6,000
Internet/Cable		<u>2,500</u>
TOTAL	\$	440,900
Ending Balance	\$	<u>6,600</u>

**30. Capital Replacement Fund**

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	28,000
4030 Transfer from Bonds	170,000
4140 Dev. Donations	10,000
4150 WYBA	24,000
4210 Interest Earned	1,000
4280 Miscellaneous Receipts	2,000
Ty Donation	<u>11,500</u>
TOTAL	\$ 246,500

7910 Transfer to Capital Projects	\$ 246,000
TOTAL	0

Ending Balance \$500

**40. Debt Service**

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	786,000
4210 Interest Earned	<u>2,000</u>
TOTAL	\$ 788,000

Budgeted Expenditures

7500 Bond Principal	750,000
7520 Bond Interest	<u>38,000</u>
TOTAL	\$ 788,000

Ending Balance 0

**40. Alternate Bonds**

Receipts Estimated for Fiscal Year

4030 Bond Proceeds	760,000
4215 Interest	<u>2,000</u>
	\$ 762,000

Budgeted Expenditures

7500 Principal	400,000
7520 Interest	186,000
7530 Bond Expense	2,000
7930 Transfer to Capital Replacement	<u>170,000</u>
TOTAL	\$ 758,000

Ending Balance \$ 4,000



















