

TENTATIVE

Westmont Park District Budget and Appropriation Ordinance 2014-2015

Expenditures Budget for Fiscal Year

General Corporate	1,048,000
Recreation	1,707,000
I.M.R.F.	154,000
Liability	96,000
Museum	43,800
Audit	34,000
Recreation for Handicapped	354,000
Bonds and Interest	1,476,000
Capital Improvements	488,800
Golf Course Operations	434,600
Social Security	130,000
Park Supervisor's Fund	85,700
Fitness Club	461,400
Total	<u>6,513,300</u>

Balance of All Funds Forwarded 2,312,867.00

Receipts Estimated for Fiscal Year

A. Property Taxes

General Corporate	1,214,000
Recreation	757,000
I.M.R.F.	55,000
Liability	55,000
Museum	42,000
Audit	30,000
Rec. for Handicapped	308,000
Bonds and Interest	843,000
Social Security	56,000
Park Supervisor's Fund	40,000
Total	<u>\$3,400,000</u>

TENTATIVE

B. Non-Taxable Receipts

Donations	12,700
Interest Earned	11,300
Recreation Programs	625,000
Holly Days	35,000
Miscellaneous Receipts	7,000
Fitness Club Memberships	350,000
Bond Proceeds	810,000
Court Time/Rentals Fitness Club	70,000
Building/Park Rentals	50,000
WYBA	25,000
Developer Contributions	10,000
Concession Revenue	115,000
Greens Fees	300,000
Pro Shop Merchandise	5,000
Equipment Rental	45,000
Summer Special Events	40,000
Memorial	3,000
Wildcat Boosters	10,000
Contract Income	50,000
State of IL. Youth Jobs	35,000
State Grant	20,000
	<hr/>
Total	\$ 2,629,000
Total A & B	\$ 6,029,000

As part of the Annual Budget, it is stated:

A. That the cash on hand at the beginning of the fiscal year is:	2,312,867	OK
B. That the estimated cash expected to be received during the fiscal year from all sources is:	6,029,000	
C. That the estimated expenses contemplated for the fiscal year are:	6,513,300	
D. That the unrestricted cash expected to be on hand at the end of the fiscal year is:	1,706,700	
E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is:	121,867	

TENTATIVE

TENTATIVE WESTMONT PARK DISTRICT BUDGET 2014-2015

1. GENERAL CORPORATE FUND

4005 Revenue Carried Forward	300,000
------------------------------	---------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	1,190,000
4020 Property Taxes - Prior Years	6,000
4040 Replacement Tax	18,000
4160 Memorial Income	3,000
4210 Interest Earned	3,000
4280 Miscellaneous Receipts	5,000
4175 Contract Income	<u>50,000</u>
TOTAL	1,575,000

Budgeted Expenditures

5001 Salaries -Administrative, Clerical, Bookkeeping	175,000
5006 Salaries (Park Maintenance)	335,000
6120 Insurance/Fire	45,000
6410 Motor Fuel	50,000
6420 Vehicle Supplies	35,000
6610 Park Upkeep/Maintenance	160,000
6480 Other Repairs and Maintenance	50,000
6615 Building Upkeep	20,000
6800 Background Checks	8,000
6890 Memorial Expense	3,000
7010 Computer/Data Services	14,000
7040 Legal Service	15,000
7050 Advertising/Publications	2,000
7110 Travel and Gas Allowance	32,000
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	100,000
7904 Transfer to Liability	40,000
7906 Transfer to Audit	5,000
7910 Transfer to Capital Projects	5,000
7912 Transfer to FICA Fund	75,000
7913 Transfer to Park Supervisor	45,000
7925 Transfer to Fitness Club	5,000
8591 Miscellaneous	<u>50,000</u>
TOTAL	1,323,000

Ending Balance	<u><u>252,000.00</u></u>
----------------	--------------------------

TENTATIVE

2. RECREATIONAL PROGRAM FUNDS

4005 Revenue Carried Forward 275,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	757,000
4120 Donations	10,000
4210 Interest Earned	3,000
4240 Concession Revenue	10,000
4240 Ty Concessions	35,000
4270 Building/Park Rentals	50,000
4700 Recreation Program	625,000
4700 Holly Days	35,000
4700 Summer Special Events	40,000
4782 Wildcat Boosters	10,000
4908 Transfer from 08	20,000
4110 II. Summer Youth Jobs	<u>35,000</u>
TOTAL	1,905,000

Budgeted Expenditures

5008 Salaries (IL Summer Youth)	35,000
5001 Salaries (Administrative/Clerical)	175,000
5002 Salaries (Custodial)	65,000
5008 Salaries (Recreation Staff)	305,000
5010 Salaries (Special Rec)	10,000
5005 Salaries (Concession)	10,000
5700 Recreation Programs	400,000
5708 Inclusion	10,000
5700 Holly Days	35,000
5700 Summer Special Events	60,000
5782 Wildcat Boosters	10,000
5785 Scholarships	5,000
6010 Insurance/Hospital	140,000
6150 Sales Tax	4,000
6210 Service Contracts	26,000
6310 Utilities/Gas	35,000
6320 Utilities/Water	70,000
6330 Utilities/Electric	85,000
6350 Internet and Cable	8,000
6340 Utilities/Telephone	27,000
6450 Building Maintenance Supplies	20,000
6710 Concession Supplies	7,000
6710 Ty Concessions Supplies	16,000
7050 Advertising	10,000
7070 Postage	8,000
7090 Office Supplies	23,000
7100 Brochure Printing	32,000
7120 Subscriptions	1,000
7160 Administration Expense	15,000
7165 Credit Card Expense	12,000
7170 Promotional Supplies	8,000
8591 Misc.	<u>40,000</u>
TOTAL	1,707,000

Ending Balance 198,000

TENTATIVE

3. ILLINOIS MUNICIPAL RETIREMENT FUND

4005 Revenue Carried Forward	4,500
------------------------------	-------

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	55,000
4210 Interest Earned	500
4901 Transfer from Corp	<u>100,000</u>
TOTAL	160,000

Budgeted Expenditures

6040 I.M.R.F. Payments	150,000
7010 Misc.	<u>4,000</u>
TOTAL	154,000

Ending Balance	<u><u>6,000</u></u>
----------------	---------------------

4. LIABILITY INSURANCE FUND

4005 Revenue Carried Forward	4,000
------------------------------	-------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	55,000
4901 Transfer from Corp	<u>40,000</u>
TOTAL	99,000

Budgeted Expenditures

6020 Insurance - Workmen's Compensation	38,000
6030 Unemployment - Tax	14,000
6110 Insurance - Liability	<u>44,000</u>

TOTAL	96,000
-------	--------

Ending Balance	<u><u>3,000</u></u>
----------------	---------------------

TENTATIVE

5. Museum and Aquarium Fund

4005 Revenue Carried Forward	2,000
------------------------------	-------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	42,000
4120 Donations	200
4210 Interest Earned	200
TOTAL	<u>44,400</u>

Budgeted Expenditures

5001 Salaries (Administrative/Clerical)	25,000
5002 Salaries (Custodial)/Repairs	1,000
5700 Museum Programs	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	2,500
7170 Promotional Supplies	500
7180 Displays	500
7200 Monitoring/Security	600
TOTAL	<u>43,800</u>

Ending Balance	<u>600</u>
----------------	------------

TENTATIVE

6. AUDIT FUND

4005 Revenue Carried Forward	1,000
------------------------------	-------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	30,000
------------------------------------	--------

4210 Interest Earned	100
----------------------	-----

4901 Transfer from Corp.	<u>5,000</u>
--------------------------	--------------

TOTAL	36,100
-------	--------

Budgeted Expenses

7010 Accountant Services	10,000.00
--------------------------	-----------

7030 Auditing Services	<u>24,000.00</u>
------------------------	------------------

TOTAL	34,000.00
-------	-----------

Ending Balance	<u><u>2,100.00</u></u>
----------------	------------------------

7. WORKING CASH FUND

4005 Revenue Carried Forward	<u>93,367</u>
------------------------------	---------------

TOTAL	93,367
-------	--------

Budgeted Expenditures

Transfer to Funds if necessary

Ending Balance	<u>93,367</u>
----------------	---------------

TENTATIVE

8. RECREATION FOR HANDICAPPED (SEASPAR)

4005 Revenue Carried Forward	70,000
------------------------------	--------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	<u>308,000</u>
------------------------------------	----------------

TOTAL	378,000
-------	---------

Budgeted Expenditures

5001 Administrative Expenses	15,000
------------------------------	--------

7550 Westmont Park District contribution to Southeast	162,000
---	---------

Assoc. of Special Parks & Recreation (SEASPAR)

7902 Transfer to 02 - Inclusion	20,000
---------------------------------	--------

8020 Playground -Misc.	35,000
------------------------	--------

8025 Fitness Equipment	2,300
------------------------	-------

8566 ADA Fountains	7,700
--------------------	-------

8591 Miscellaneous	15,000
--------------------	--------

8598 Life/Safety	2,000
------------------	-------

8600 Elevators	25,000
----------------	--------

8614 Comm. Ctr. Ramp	<u>90,000</u>
----------------------	---------------

TOTAL	374,000
-------	---------

Ending Balance	<u><u>4,000</u></u>
----------------	---------------------

TENTATIVE

10. CAPITAL PROJECT FUND

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	
4930 Transfer from Fund 30	500,000
4901 Transfer from Fund 01	<u>5,000</u>
TOTAL	505,000

Budgeted Expenditures

7040 Legal	6,000
7050 Advertising	2,000
7160 Professional Services	10,000
8025 Fitness Equipment/Fitness Club	40,000
8604 Hockey Rink	2,500
8508 Ty Warner	22,000
8509 Parking Lots	10,000
8512 Playgrounds (Rotary)	60,000
8590 Annual Projects	60,000
8591 Misc.	60,000
8605 Fencing Upgrades	25,000
8615 Community Center	80,000
8624 Senior Center/Admin	4,000
8626 Upgrade IT	8,000
8552 Twin Lakes Learning Ctr.	2,500
8503 Website Upgrade	9,000
8020 Twin Lakes Golf Course	2,800
8621 Maintenance Garage	5,000
8627 Avant Loader/Equip.	70,000
8628 Trash Receptacles	<u>10,000</u>
TOTAL	488,800

Ending Balance	<u><u>16,200</u></u>
----------------	----------------------

TENTATIVE

12. SOCIAL SECURITY FUND

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	1,000
4010 Property Taxes - Current Year	56,000
4210 Interest Earned	500
4901 Transfer from Corp	<u>75,000</u>
TOTAL	132,500

Budgeted Expenditures

6050 Social Security Payments	130,000
TOTAL	<u>130,000</u>
Ending Balance	<u><u>2,500</u></u>

13. PARK SUPERVISOR'S FUND

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	2,000.00
4010 Property Taxes - Current Year	40,000.00
4210 Interest Earned	500.00
4901 Transfer from Corp	<u>45,000.00</u>
TOTAL	87,500.00

Budgeted Expenditures

5008 Salaries - Park Supervisors	77,000
7160 Other Administrative Expenses	1,000
7200 Security/Monitoring	3,500
7200 NorComm Public Safety	2,700
8591 Misc.	<u>1,500</u>
TOTAL	85,700
Ending Balance	<u><u>1,800</u></u>

TENTATIVE

20. GOLF COURSE FUND

Receipts Estimated for Fiscal Year:

4005 Revenue Carried Forward	40,000
4120 Donations/Advertising	2,500
4210 Interest Earned	500
4220 Greens Fee	300,000
4230 Beverage Income/Concessions	50,000
4250 Pro Shop Merchandise	3,000
4260 Equipment Rental	<u>45,000</u>
TOTAL	441,000

Budgeted Expenditures

5010 Salaries	220,000
6150 Sales Tax	4,000
6160 License	1,500
6210 Service Contracts	2,000
6230 Rentals Equipment	2,000
6310 Utilities/Gas	4,000
6320 Utilities/Water	4,000
6330 Utilities/Electric	18,000
6340 Utilities/Telephone	3,500
6350 Internet/Cable	3,000
6410 Motor Fuel	3,000
6420 Vehicle Supplies	8,000
6440 Maintenance Supplies/Repairs	70,000
6710 Concession Resale	22,000
6731 Junior League Expenses	4,000
6740 Pro Shop Supplies	5,000
6750 Pro Shop Merchandise	1,500
7010 Computer Supplies	1,200
7040 Legal Services	1,200
7070 Postage	1,200
7090 Office Supplies	2,000
7110 Travel	1,500
7120 Subscriptions	500
7130 Professional Memberships	1,500
7140 Professional Development	1,500
7160 Other Administration Expenses	5,000
7165 Credit Card Expense	4,000
7170 Promotional Supplies/Advertising	10,000
8020 Golf Course Improvements	12,000
8591 Misc	<u>17,500</u>
TOTAL	434,600
Ending Balance	<u>\$ 6,400</u>

TENTATIVE

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	350,000
4330 Court Time/Guest/Rentals	70,000
4901 Transfer from Corp	5,000
TOTAL	<u>467,500</u>

Budgeted Expenditures

5002 Contractual - Custodial	50,000
5005 Salaries - Part-time	130,000
5008 Salaries Management	64,000
6150 Sales Tax	2,000
6160 License	2,000
6210 Service Contracts	7,000
6310 Utilities/Gas	20,000
6320 Utilities/Water	12,000
6330 Utilities/Electric	50,000
6340 Utilities/ Telephone	3,000
6350 Internet/Cable	8,000
6450 Janitorial Supplies	8,000
6480 Other Repairs -Maintenance	15,000
6615 Building Expense	5,000
6710 Concession - Resale	12,000
6730 Concession Supplies	1,000
6740 Pro Shop Supplies	18,000
6750 Pro Shop Merchandise - Resale	1,000
7010 Computer Services	1,200
7040 Legal Fees	1,200
7050 Advertising	2,000
7090 Office Supplies/Postage	5,000
7120 Subscriptions	1,000
7160 Other Administrative Expenses	6,000
7165 Credit Card Expense	6,000
7170 Promotional Advertising	10,000
8001 Office Equipment	3,000
8009 Gym/Recreation Equipment	3,000
8025 Fitness Equipment/Repairs	5,000
8591 Miscellaneous	10,000
TOTAL	<u>461,400</u>

Ending Balance 6,100

TENTATIVE

30. Capital Replacement Fund

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	1,500,000
4030 Transfer from Bonds	170,000
4111 State of Ill Grant	20,000
4140 Developers Donations	10,000
4150 WYBA	25,000
4210 Interest Earned	1,000
4280 Miscellaneous Receipts	2,000
TOTAL	<u>1,728,000</u>
7910 Transfer to Capital Projects	500,000
TOTAL	<u>500,000</u>
Ending Balance	<u>1,228,000</u>

40. Debt Service

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	843,000
4210 Interest Earned	500
TOTAL	<u>843,500</u>

Budgeted Expenditures

7500 Bond Principal	810,000
7520 Bond Interest	28,000
TOTAL	<u>838,000</u>
Ending Balance	<u>5,500</u>

40. Alternate Bonds

Receipts Estimated for Fiscal Year

4030 Bond Proceeds	810,000
4215 Interest	1,000
Total	<u>811,000</u>

Budgeted Expenditures

7600 Principal	450,000
7620 Interest	186,000
7630 Bond Expense	2,000
7930 Transfer to Capital Replacement	170,000
TOTAL	<u>808,000</u>
Ending Balance	<u>3,000</u>

TENTATIVE

Westmont Park District Budget and Appropriation Ordinance 2014-2015

Expenditures Budget for Fiscal Year

General Corporate	1,033,000
Recreation	1,687,000
I.M.R.F.	154,000
Liability	86,000
Museum	43,800
Audit	34,000
Recreation for Handicapped	330,000
Bonds and Interest	1,476,000
Capital Improvements	666,000
Golf Course Operations	419,600
Social Security	125,000
Park Supervisor's Fund	85,700
Fitness Club	450,400
Total	<u>6,590,500</u>

Balance of All Funds Forwarded 2,287,867.00

Receipts Estimated for Fiscal Year

A. Property Taxes

General Corporate	1,214,000
Recreation	757,000
I.M.R.F.	55,000
Liability	55,000
Museum	42,000
Audit	30,000
Rec. for Handicapped	308,000
Bonds and Interest	843,000
Social Security	56,000
Park Supervisor's Fund	40,000
Total	\$3,400,000

TENTATIVE

B. Non-Taxable Receipts (all less property taxes and pers prop repl tax)

Donations	12,200
Advertising	500
Interest Earned	12,100
Recreation Programs	625,000
Holly Days	35,000
Miscellaneous Receipts	7,000
Fitness Club Memberships	350,000
Bond Proceeds	810,000
Court Time/Rentals Fitness Club	60,000
Building/Park Rentals	50,000
WYBA	25,000
Developer Contributions	10,000
Concession Revenue	115,000
Greens Fees	300,000
Pro Shop Merchandise	5,000
Equipment Rental	45,000
Summer Special Events	40,000
Memorial	3,000
Wildcat Boosters	10,000
Contract Income	50,000
State of IL. Youth Jobs	35,000
Parking Lot Grant	240,000
Total	\$ 2,839,800
 Total A & B	 \$ 6,239,800

As part of the Annual Budget, it is stated:

A. That the cash on hand at the beginning of the fiscal year is:	2,287,867	OK
B. That the estimated cash expected to be received during the fiscal year from all sources is:	6,239,800	
C. That the estimated expenses contemplated for the fiscal year are:	6,590,500	
D. That the unrestricted cash expected to be on hand at the end of the fiscal year is:	1,810,000	
E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is:	122,167	

TENTATIVE

TENTATIVE WESTMONT PARK DISTRICT BUDGET 2014-2015

1. GENERAL CORPORATE FUND

4005 Revenue Carried Forward	300,000
------------------------------	---------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	1,190,000
4020 Property Taxes - Prior Years	6,000
4040 Replacement Tax	18,000
4160 Memorial Income	3,000
4210 Interest Earned	3,000
4280 Miscellaneous Receipts	5,000
4175 Contract Income	<u>50,000</u>
TOTAL	1,575,000

Budgeted Expenditures

5001 Salaries -Administrative, Clerical, Bookkeeping	175,000
5006 Salaries (Park Maintenance)	335,000
6120 Insurance/Fire	45,000
6420 Vehicle Supplies/Motor Fuel	85,000
6610 Park Upkeep/Maintenance	150,000
6480 Other Repairs and Maintenance	50,000
6615 Building Upkeep	15,000
6800 Background Checks	8,000
6890 Memorial Expense	3,000
7010 Computer/Data Services	14,000
7040 Legal Service	15,000
7050 Advertising/Publications	2,000
7110 Travel and Gas Allowance	32,000
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	100,000
7904 Transfer to Liability	30,000
7906 Transfer to Audit	5,000
7910 Transfer to Capital Projects	5,000
7912 Transfer to FICA Fund	70,000
7913 Transfer to Park Supervisor	45,000
7925 Transfer to Fitness Club	5,000
8591 Miscellaneous	<u>50,000</u>
TOTAL	1,293,000

Ending Balance	<u><u>282,000.00</u></u>
----------------	--------------------------

TENTATIVE

2. RECREATIONAL PROGRAM FUNDS

4005 Revenue Carried Forward 275,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	757,000
4120 Donations	10,000
4210 Interest Earned	3,000
4240 Concession Revenue	10,000
4240 Ty Concessions	35,000
4270 Building/Park Rentals	50,000
4700 Recreation Program	625,000
4700 Holly Days	35,000
4700 Summer Special Events	40,000
4782 Wildcat Boosters	10,000
4908 Transfer from 08	20,000
4110 II. Summer Youth Jobs	<u>35,000</u>
TOTAL	1,905,000

Budgeted Expenditures

5008 Salaries (IL Summer Youth)	35,000
5001 Salaries (Administrative/Clerical)	175,000
5002 Salaries (Custodial)	65,000
5008 Salaries (Recreation Staff)	300,000
5010 Salaries (Special Rec)	10,000
5005 Salaries (Concession)	10,000
5700 Recreation Programs	400,000
5708 Inclusion	10,000
5700 Holly Days	35,000
5700 Summer Special Events	60,000
5782 Wildcat Boosters	10,000
5785 Scholarships	5,000
6010 Insurance/Hospital	140,000
6150 Sales Tax	4,000
6210 Service Contracts	26,000
6310 Utilities/Gas	35,000
6320 Utilities/Water	70,000
6330 Utilities/Electric	70,000
6350 Internet and Cable	8,000
6340 Utilities/Telephone	27,000
6450 Building Maintenance Supplies	20,000
6710 Concession Supplies	7,000
6710 Ty Concessions Supplies	16,000
7050 Advertising	10,000
7070 Postage	8,000
7090 Office Supplies	23,000
7100 Brochure Printing	32,000
7120 Subscriptions	1,000
7160 Administration Expense	15,000
7165 Credit Card Expense	12,000
7170 Promotional Supplies	8,000
8591 Misc.	<u>40,000</u>
TOTAL	1,687,000

Ending Balance 218,000

TENTATIVE

3. ILLINOIS MUNICIPAL RETIREMENT FUND

4005 Revenue Carried Forward	4,500
------------------------------	-------

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	55,000
4210 Interest Earned	500
4901 Transfer from Corp	<u>100,000</u>
TOTAL	160,000

Budgeted Expenditures

6040 I.M.R.F. Payments	150,000
7010 Misc.	<u>4,000</u>
TOTAL	154,000

Ending Balance	<u><u>6,000</u></u>
----------------	---------------------

4. LIABILITY INSURANCE FUND

4005 Revenue Carried Forward	4,000
------------------------------	-------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	55,000
4901 Transfer from Corp	<u>30,000</u>
TOTAL	89,000

Budgeted Expenditures

6020 Insurance - Workmen's Compensation	30,000
6030 Unemployment - Tax	14,000
6110 Insurance - Liability	<u>42,000</u>

TOTAL	86,000
-------	--------

Ending Balance	<u><u>3,000</u></u>
----------------	---------------------

TENTATIVE

5. Museum and Aquarium Fund

4005 Revenue Carried Forward	2,000
------------------------------	-------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	42,000
4120 Donations	700
4210 Interest Earned	500
TOTAL	<u>45,200</u>

Budgeted Expenditures

5001 Salaries (Administrative/Clerical)	27,000
5002 Salaries (Custodial)/Repairs	1,000
5700 Museum Programs	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	500
7200 Monitoring/Security	600
TOTAL	<u>43,800</u>

Ending Balance	<u><u>1,400</u></u>
----------------	---------------------

TENTATIVE

6. AUDIT FUND

4005 Revenue Carried Forward	1,000
------------------------------	-------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	30,000
------------------------------------	--------

4210 Interest Earned	100
----------------------	-----

4901 Transfer from Corp.	<u>5,000</u>
--------------------------	--------------

TOTAL	36,100
-------	--------

Budgeted Expenses

7010 Accountant Services	10,000.00
--------------------------	-----------

7030 Auditing Services	<u>24,000.00</u>
------------------------	------------------

TOTAL	34,000.00
-------	-----------

Ending Balance	<u><u>2,100.00</u></u>
----------------	------------------------

7. WORKING CASH FUND

4005 Revenue Carried Forward	<u>93,367</u>
------------------------------	---------------

TOTAL	93,367
-------	--------

Budgeted Expenditures

Transfer to Funds if necessary

Ending Balance	<u>93,367</u>
----------------	---------------

TENTATIVE

8. RECREATION FOR HANDICAPPED (SEASPAR)

4005 Revenue Carried Forward	45,000
------------------------------	--------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	<u>308,000</u>
------------------------------------	----------------

TOTAL	353,000
-------	---------

Budgeted Expenditures

5001 Administrative Expenses	15,000
------------------------------	--------

7550 Westmont Park District contribution to Southeast	160,000
---	---------

Assoc. of Special Parks & Recreation (SEASPAR)

7902 Transfer to 02 - Inclusion	20,000
---------------------------------	--------

8020 Playground -Misc.	10,000
------------------------	--------

8025 Fitness Equipment	2,300
------------------------	-------

8566 ADA Fountains	7,700
--------------------	-------

8591 Miscellaneous	20,000
--------------------	--------

8600 Elevators	25,000
----------------	--------

8614 Comm. Ctr. Ramp	<u>90,000</u>
----------------------	---------------

TOTAL	350,000
-------	---------

Ending Balance	<u><u>3,000</u></u>
----------------	---------------------

TENTATIVE

10. CAPITAL PROJECT FUND

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	
4930 Transfer from Fund 30	670,000
4901 Transfer from Fund 01	<u>5,000</u>
TOTAL	675,000

Budgeted Expenditures

7040 Legal	6,000
7050 Advertising	2,000
8025 Fitness Equipment/Fitness Club	38,000
8604 Hockey Rink	2,500
8508 Ty Warner Parking Lot	320,000
8590 Annual Projects	60,000
8591 Misc.	60,000
8615 Community Center	73,000
8624 Senior Center/Admin	3,200
8625 Portable Sound System	2,700
8552 Twin Lakes Learning Ctr.	2,500
8503 Website Upgrade	9,000
8020 Twin Lakes Golf Course	2,100
8621 Maintenance Garage	5,000
8627 Avant Loader/Equip.	70,000
8628 Trash Receptacles	<u>10,000</u>
TOTAL	666,000

Ending Balance	<u><u>9,000</u></u>
----------------	---------------------

TENTATIVE

12. SOCIAL SECURITY FUND

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	1,000
4010 Property Taxes - Current Year	56,000
4210 Interest Earned	500
4901 Transfer from Corp	<u>70,000</u>
TOTAL	127,500

Budgeted Expenditures

6050 Social Security Payments	125,000
TOTAL	<u>125,000</u>
Ending Balance	<u><u>2,500</u></u>

13. PARK SUPERVISOR'S FUND

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	2,000.00
4010 Property Taxes - Current Year	40,000.00
4210 Interest Earned	500.00
4901 Transfer from Corp	<u>45,000.00</u>
TOTAL	87,500.00

Budgeted Expenditures

5008 Salaries - Park Supervisors	77,000
7160 Other Administrative Expenses	1,000
7200 Security/Monitoring	3,500
7200 NorComm Public Safety	2,700
8591 Misc.	<u>1,500</u>
TOTAL	85,700
Ending Balance	<u><u>1,800</u></u>

TENTATIVE

20. GOLF COURSE FUND

Receipts Estimated for Fiscal Year:

4005 Revenue Carried Forward	40,000
4120 Donations	2,000
4210 Interest Earned	1,000
4220 Greens Fee	300,000
4230 Beverage Income/Concessions	50,000
4250 Pro Shop Merchandise	3,000
4260 Equipment Rental	<u>45,000</u>
TOTAL	441,000

Budgeted Expenditures

5010 Salaries	220,000
6150 Sales Tax	4,000
6160 License	1,500
6210 Service Contracts	2,000
6230 Rentals Equipment	2,000
6310 Utilities/Gas	4,000
6320 Utilities/Water	4,000
6330 Utilities/Electric	15,000
6340 Utilities/Telephone	3,500
6350 Internet/Cable	2,500
6420 Vehicle Supplies/Motor Fuel	8,000
6440 Maintenance Supplies/Repairs	60,000
6710 Concession Resale	22,000
6731 Junior League Expenses	4,000
6740 Pro Shop Supplies	5,000
6750 Pro Shop Merchandise	1,500
7010 Computer Supplies	1,200
7040 Legal Services	1,200
7070 Postage	1,200
7090 Office Supplies	2,000
7110 Travel	1,500
7120 Subscriptions	500
7130 Professional Memberships	1,500
7140 Professional Development	1,500
7160 Other Administration Expenses	5,000
7165 Credit Card Expense	4,000
7170 Promotional Supplies/Advertising	10,000
8020 Golf Course Improvements	12,000
8591 Misc	<u>19,000</u>
TOTAL	419,600
Ending Balance	<u>\$ 21,400</u>

TENTATIVE

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	350,000
4330 Court Time/Guest/Rentals	60,000
TOTAL	<u>452,500</u>

Budgeted Expenditures

5002 Contractual - Custodial	50,000
5005 Salaries - Part-time	130,000
5008 Salaries Management	64,000
6150 Sales Tax	2,000
6160 License	2,000
6210 Service Contracts	7,000
6310 Utilities/Gas	20,000
6320 Utilities/Water	12,000
6330 Utilities/Electric	45,000
6340 Utilities/ Telephone	3,000
6350 Internet/Cable	7,000
6450 Janitorial Supplies	8,000
6480 Other Repairs -Maintenance	15,000
6710 Concession - Resale	12,000
6730 Concession Supplies	1,000
6740 Pro Shop Supplies	18,000
6750 Pro Shop Merchandise - Resale	1,000
7010 Computer Services	1,200
7040 Legal Fees	1,200
7090 Office Supplies/Postage	5,000
7120 Subscriptions	1,000
7160 Other Administrative Expenses	6,000
7165 Credit Card Expense	6,000
7170 Promotional Advertising	12,000
8001 Office Equipment	3,000
8009 Gym/Recreation Equipment	3,000
8025 Fitness Equipment/Repairs	5,000
8591 Miscellaneous	10,000
TOTAL	<u>450,400</u>

Ending Balance 2,100

TENTATIVE

30. Capital Replacement Fund

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	1,500,000
4030 Transfer from Bonds	170,000
4111 Parking Lot Grant	240,000
4140 Developers Donations	10,000
4150 WYBA	25,000
4210 Interest Earned	1,000
4280 Miscellaneous Receipts	2,000
TOTAL	<u>1,948,000</u>
7910 Transfer to Capital Projects	<u>670,000</u>
TOTAL	<u>670,000</u>
Ending Balance	<u>1,278,000</u>

40. Debt Service

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	843,000
4210 Interest Earned	500
TOTAL	<u>843,500</u>

Budgeted Expenditures

7500 Bond Principal	810,000
7520 Bond Interest	28,000
TOTAL	<u>838,000</u>
Ending Balance	<u>5,500</u>

40. Alternate Bonds

Receipts Estimated for Fiscal Year

4030 Bond Proceeds	810,000
4215 Interest	1,000
Total	<u>811,000</u>

Budgeted Expenditures

7600 Principal	450,000
7620 Interest	186,000
7630 Bond Expense	2,000
7930 Transfer to Capital Replacement	170,000
TOTAL	<u>808,000</u>
Ending Balance	<u>3,000</u>

As part of the Annual Budget, it is stated:

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

Balances of All Funds Forwarded

B. That the estimated cash expected to be received during the fiscal year from all sources is:

Totals of Receipts Estimated A+B

C. That the estimated expenses contemplated for the fiscal year are:

Total Expenditures Budgeted

D. That the unrestricted cash expected to be on hand at the end of the fiscal year is:

- Balances from Funds:CORP, REC, TLGC, FITCLUB, CAPITAL & CAPITAL REPL

E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is:

- Balances from Funds:IMRF, LIAB, MUSEUM, AUDIT, WORKING CASH, SEASPAR, DEBT SERVICES, FICA&MEDI, PARK SUPERVISOR

TENTATIVE

Westmont Park District Budget and Appropriation Ordinance 2015-2016

Expenditures Budget for Fiscal Year

General Corporate	1,107,000
Recreation	1,702,000
I.M.R.F.	157,000
Liability	77,000
Museum	45,300
Audit	34,000
Recreation for Handicapped	340,700
Bonds and Interest	1,476,000
Capital Improvements	361,050
Golf Course Operations	446,600
Social Security	124,000
Park Supervisor's Fund	85,700
Fitness Club	472,400
Total	<u>6,428,750</u>

Balance of All Funds Forwarded 1,944,867

Receipts Estimated for Fiscal Year

A. Property Taxes

General Corporate	1,256,000
Recreation	760,000
I.M.R.F.	53,000
Liability	53,000
Museum	41,000
Audit	29,000
Rec. for Handicapped	300,000
Bonds and Interest	843,000
Social Security	53,000
Park Supervisor's Fund	44,000
Total	<u>\$3,432,000</u>

TENTATIVE

B. Non-Taxable Receipts

Donations	12,500
Interest Earned	11,800
Recreation Programs	625,000
Holly Days	35,000
Miscellaneous Receipts	7,000
Fitness Club Memberships	375,000
Bond Proceeds	815,000
Court Time/Rentals Fitness Club	70,000
Building/Park Rentals	50,000
WYBA	25,000
Developer Contributions	10,000
Concession Revenue	120,000
Greens Fees	320,000
Pro Shop Merchandise	5,000
Equipment Rental	45,000
Summer Special Events	40,000
Memorial	3,000
Wildcat Boosters	10,000
Contract Income	55,000
State of IL. Youth Jobs	35,000
Total	<u>\$ 2,669,300</u>
Total A & B	\$ 6,101,300

As part of the Annual Budget, it is stated:

A. That the cash on hand at the beginning of the fiscal year is:	1,944,867
B. That the estimated cash expected to be received during the fiscal year from all sources is:	6,101,300
C. That the estimated expenses contemplated for the fiscal year are:	6,428,750
D. That the unrestricted cash expected to be on hand at the end of the fiscal year is:	1,462,450
E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is:	144,967

TENTATIVE

TENTATIVE WESTMONT PARK DISTRICT BUDGET 2015-2016

1. GENERAL CORPORATE FUND

4005 Revenue Carried Forward	300,000
------------------------------	---------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	1,232,000
4020 Property Taxes - Prior Years	6,000
4040 Replacement Tax	18,000
4160 Memorial Income	3,000
4210 Interest Earned	3,000
4280 Miscellaneous Receipts	5,000
4175 Contract Income	<u>55,000</u>
TOTAL	1,622,000

Budgeted Expenditures

5001 Salaries -Administrative, Clerical, Bookkeeping	175,000
5006 Salaries (Park Maintenance)	420,000
6120 Insurance/Fire	45,000
6410 Motor Fuel	50,000
6420 Vehicle Supplies	30,000
6610 Park Upkeep/Maintenance	160,000
6480 Other Repairs and Maintenance	50,000
6615 Building Upkeep	20,000
6800 Background Checks	8,000
6890 Memorial Expense	3,000
7010 Computer/Data Services	12,000
7040 Legal Service	15,000
7050 Advertising/Publications	2,000
7110 Travel and Gas Allowance	33,000
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	100,000
7904 Transfer to Liability	20,000
7906 Transfer to Audit	5,000
7910 Transfer to Capital Projects	5,000
7912 Transfer to FICA Fund	70,000
7913 Transfer to Park Supervisor	40,000
7925 Transfer to Fitness Club	5,000
8591 Miscellaneous	<u>30,000</u>
TOTAL	1,352,000
Ending Balance	<u><u>270,000</u></u>

TENTATIVE

2. RECREATIONAL PROGRAM FUNDS

4005 Revenue Carried Forward 275,000

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
4240 Ty Concessions	35,000
4270 Building/Park Rentals	50,000
4700 Recreation Program	625,000
4700 Holly Days	35,000
4700 Summer Special Events	40,000
4782 Wildcat Boosters	10,000
4908 Transfer from 08	20,000
4110 II. Summer Youth Jobs	<u>35,000</u>
TOTAL	1,908,000

Budgeted Expenditures

5008 Salaries (IL Summer Youth)	35,000
5001 Salaries (Administrative/Clerical)	175,000
5002 Salaries (Custodial)	76,000
5008 Salaries (Recreation Staff)	320,000
5010 Salaries (Special Rec)	10,000
5005 Salaries (Concession)	10,000
5700 Recreation Programs	400,000
5708 Inclusion	10,000
5700 Holly Days	35,000
5700 Summer Special Events	47,000
5782 Wildcat Boosters	10,000
5785 Scholarships	5,000
6010 Insurance/Hospital	150,000
6150 Sales Tax	4,000
6210 Service Contracts	24,000
6310 Utilities/Gas	35,000
6320 Utilities/Water	65,000
6330 Utilities/Electric	75,000
6350 Internet and Cable	8,000
6340 Utilities/Telephone	28,000
6450 Building Maintenance Supplies	18,000
6710 Concession Supplies	7,000
6710 Ty Concessions Supplies	16,000
7050 Advertising	10,000
7070 Postage	8,000
7090 Office Supplies	20,000
7100 Brochure Printing	35,000
7120 Subscriptions	1,000
7160 Administration Expense	15,000
7165 Credit Card Expense	12,000
7170 Promotional Supplies	8,000
8591 Misc.	<u>30,000</u>
TOTAL	1,702,000

Ending Balance 206,000

TENTATIVE

3. ILLINOIS MUNICIPAL RETIREMENT FUND

4005 Revenue Carried Forward	4,500
------------------------------	-------

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	53,000
4210 Interest Earned	500
4901 Transfer from Corp	<u>100,000</u>
TOTAL	158,000

Budgeted Expenditures

6040 I.M.R.F. Payments	155,000
7010 Misc.	<u>2,000</u>
TOTAL	157,000

Ending Balance	<u><u>1,000</u></u>
----------------	---------------------

4. LIABILITY INSURANCE FUND

4005 Revenue Carried Forward	4,000
------------------------------	-------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	53,000
4901 Transfer from Corp	<u>20,000</u>
TOTAL	77,000

Budgeted Expenditures

6020 Insurance - Workmen's Compensation	25,000
6030 Unemployment - Tax	10,000
6110 Insurance - Liability	<u>42,000</u>

TOTAL	77,000
-------	--------

Ending Balance	<u>0</u>
----------------	----------

TENTATIVE

5. Museum and Aquarium Fund

4005 Revenue Carried Forward	4,000
------------------------------	-------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	41,000
4120 Donations	500
4210 Interest Earned	200
TOTAL	<u>45,700</u>

Budgeted Expenditures

5001 Salaries (Administrative/Clerical)	27,000
5002 Salaries (Custodial)/Repairs	2,000
5700 Museum Programs	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	1,000
7170 Promotional Supplies	500
7180 Displays	500
7200 Monitoring/Security	600
TOTAL	<u>45,300</u>

Ending Balance	<u><u>400</u></u>
----------------	-------------------

TENTATIVE

6. AUDIT FUND

4005 Revenue Carried Forward	1,000
------------------------------	-------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	29,000
------------------------------------	--------

4210 Interest Earned	100
----------------------	-----

4901 Transfer from Corp.	<u>5,000</u>
--------------------------	--------------

TOTAL	35,100
-------	--------

Budgeted Expenses

7010 Accountant Services	10,000
--------------------------	--------

7030 Auditing Services	<u>24,000</u>
------------------------	---------------

TOTAL	34,000
-------	--------

Ending Balance	<u>1,100</u>
----------------	--------------

7. WORKING CASH FUND

4005 Revenue Carried Forward	<u>93,367</u>
------------------------------	---------------

TOTAL	93,367
-------	--------

Budgeted Expenditures

Transfer to Funds if necessary

Ending Balance	<u>93,367</u>
----------------	---------------

TENTATIVE

8. RECREATION FOR HANDICAPPED (SEASPAR)

4005 Revenue Carried Forward	100,000
------------------------------	---------

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	<u>300,000</u>
------------------------------------	----------------

TOTAL	400,000
-------	---------

Budgeted Expenditures

5001 Administrative Expenses	15,000
------------------------------	--------

7550 Westmont Park District contribution to Southeast	162,000
---	---------

Assoc. of Special Parks & Recreation (SEASPAR)

7902 Transfer to 02 - Inclusion	20,000
---------------------------------	--------

8025 Fitness Equipment	4,000
------------------------	-------

8566 ADA Fountains	7,700
--------------------	-------

8591 Miscellaneous	15,000
--------------------	--------

8598 Life/Safety	2,000
------------------	-------

8600 Elevators	25,000
----------------	--------

8614 Comm. Ctr. Ramp	<u>110,000</u>
----------------------	----------------

TOTAL	360,700
-------	---------

Ending Balance	<u><u>39,300</u></u>
----------------	----------------------

TENTATIVE

10. CAPITAL PROJECT FUND

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	0
4930 Transfer from Capital Replacement	<u>370,000</u>
TOTAL	370,000

Budgeted Expenditures

8590 Annual Projects	60,000
7040 Legal	5,000
8629 Athletic Lighting Payment	69,000
8569 Chevy Pick-up Truck	25,000
8025 Fitness Club Equipment	21,000
8025 Fitness Club Gym Lighting	12,000
8624 Administrative Office Upgrade	18,000
8020 Golf Course Fire Alarm	2,300
8020 Golf Course Cameras	3,250
8626 Server for Security Cameras	6,500
8626 Credit Card Terminals	2,000
8626 Internet Security	6,000
8630 Athletic Court Resurface	17,000
8605 Backstop Fencing	8,500
8604 Ice Rink Liner	1,500
Athletic Netting	1,000
Park Signs	3,000
8591 Misc.	<u>100,000</u>
TOTAL	361,050

Ending Balance	<u>8,950</u>
----------------	--------------

TENTATIVE

12. SOCIAL SECURITY FUND

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	1,000
4010 Property Taxes - Current Year	53,000
4210 Interest Earned	500
4901 Transfer from Corp	<u>70,000</u>
TOTAL	124,500

Budgeted Expenditures

6050 Social Security Payments	124,000
TOTAL	<u>124,000</u>
Ending Balance	<u><u>500</u></u>

13. PARK SUPERVISOR'S FUND

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	2,000
4010 Property Taxes - Current Year	44,000
4210 Interest Earned	500
4901 Transfer from Corp	<u>40,000</u>
TOTAL	86,500

Budgeted Expenditures

5008 Salaries - Park Supervisors	77,000
7160 Other Administrative Expenses	1,000
7200 Security/Monitoring	3,500
7200 NorComm Public Safety	2,700
8591 Misc.	<u>1,500</u>
TOTAL	85,700
Ending Balance	<u><u>800</u></u>

TENTATIVE

20. GOLF COURSE FUND

Receipts Estimated for Fiscal Year:

4005 Revenue Carried Forward	40,000
4120 Donations/Advertising	2,000
4210 Interest Earned	1,000
4220 Greens Fee	320,000
4230 Beverage Income/Concessions	55,000
4250 Pro Shop Merchandise	3,000
4260 Equipment Rental	<u>45,000</u>
TOTAL	466,000

Budgeted Expenditures

5010 Salaries	257,000
6150 Sales Tax	4,000
6160 License	1,500
6210 Service Contracts	1,500
6230 Rentals Equipment	2,000
6310 Utilities/Gas	4,000
6320 Utilities/Water	4,000
6330 Utilities/Electric	18,000
6340 Utilities/Telephone	3,500
6350 Internet/Cable	3,000
6410 Motor Fuel	3,000
6420 Vehicle Supplies	8,000
6440 Maintenance Supplies/Repairs	60,000
6710 Concession Resale	22,000
6731 Junior League Expenses	4,000
6740 Pro Shop Supplies	5,000
6750 Pro Shop Merchandise	1,500
7010 Computer Supplies	1,200
7040 Legal Services	1,200
7070 Postage	1,200
7090 Office Supplies	2,000
7110 Travel	1,500
7120 Subscriptions	500
7130 Professional Memberships	1,500
7140 Professional Development	1,500
7160 Other Administration Expenses	5,000
7165 Credit Card Expense	4,000
7170 Promotional Supplies/Advertising	10,000
8020 Golf Course Improvements	5,000
8591 Misc	<u>10,000</u>
TOTAL	446,600
Ending Balance	<u>\$ 19,400</u>

TENTATIVE

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	375,000
4330 Court Time/Guest/Rentals	70,000
TOTAL	<u>487,500</u>

Budgeted Expenditures

5002 Contractual - Custodial	50,000
5005 Salaries - Part-time	120,000
5008 Salaries Management	85,000
6150 Sales Tax	2,000
6160 License	2,000
6210 Service Contracts	7,000
6310 Utilities/Gas	20,000
6320 Utilities/Water	12,000
6330 Utilities/Electric	50,000
6340 Utilities/ Telephone	3,000
6350 Internet/Cable	8,000
6450 Janitorial Supplies	8,000
6480 Other Repairs -Maintenance	15,000
6615 Building Expense	5,000
6710 Concession - Resale	12,000
6730 Concession Supplies	1,000
6740 Pro Shop Supplies	18,000
6750 Pro Shop Merchandise - Resale	1,000
7010 Computer Services	1,200
7040 Legal Fees	1,200
7050 Advertising	2,000
7090 Office Supplies/Postage	5,000
7120 Subscriptions	1,000
7160 Other Administrative Expenses	6,000
7165 Credit Card Expense	6,000
7170 Promotional Advertising	10,000
8001 Office Equipment	3,000
8009 Gym/Recreation Equipment	3,000
8025 Fitness Equipment/Repairs	5,000
8591 Miscellaneous	10,000
TOTAL	<u>472,400</u>

Ending Balance 15,100

TENTATIVE

30. Capital Replacement Fund

Receipts Estimated for Fiscal Year

4005 Revenue Carried Forward	1,100,000
4030 Transfer from Bonds	175,000
4140 Developers Donations	10,000
4150 WYBA	25,000
4210 Interest Earned	1,000
4280 Miscellaneous Receipts	2,000
TOTAL	<u>1,313,000</u>
7910 Transfer to Capital Projects	370,000
TOTAL	<u>370,000</u>
Ending Balance	<u><u>943,000</u></u>

40. Debt Service

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	843,000
4210 Interest Earned	500
TOTAL	<u>843,500</u>

Budgeted Expenditures

7500 Bond Principal	810,000
7520 Bond Interest	28,000
TOTAL	<u>838,000</u>
Ending Balance	<u><u>5,500</u></u>

40. Alternate Bonds

Receipts Estimated for Fiscal Year

4030 Bond Proceeds	815,000
4215 Interest	1,000
Total	<u>816,000</u>

Budgeted Expenditures

7600 Principal	450,000
7620 Interest	186,000
7630 Bond Expense	2,000
7930 Transfer to Capital Replacement	175,000
TOTAL	<u>813,000</u>
Ending Balance	<u><u>3,000</u></u>