

**FINAL**  
**Westmont Park District**  
**Budget and Appropriation Ordinance**  
**2018-2019**

**Expenditures Budget for Fiscal Year**

General Corporate	1,306,500
Recreation	2,096,350
I.M.R.F.	198,000
Liability	107,000
Museum	55,300
Audit	47,500
Recreation for Handicapped	536,000
Bonds and Interest	1,531,000
Capital Improvements	819,100
Golf Course Operations	409,500
Social Security	155,000
Park Supervisor's Fund	111,000
Fitness Club	534,000
Total	7,906,250

Balance of All Funds Forwarded 2,354,367

Receipts Estimated for Fiscal Year

A. Property Taxes

General Corporate	1,371,000
Recreation	750,000
I.M.R.F.	58,000
Liability	58,000
Museum	42,000
Audit	25,000
Rec. for Handicapped	341,840
Bonds and Interest	895,000
Social Security	60,000
Park Supervisor's Fund	42,000
Total	3,642,840

B. Non-Taxable Receipts

Donations	3,000
Interest Earned	10,500
Recreation Programs	510,000
Holly Days	35,000
Miscellaneous Receipts	9,000
Fitness Club Memberships	360,000
Bond Proceeds	870,000
Court Time/Rentals Fitness Club	68,000
Building/Park Rentals	65,000
WYBA	13,000
Developer Contributions	10,000
Advertising	1,000
Concession Revenue	69,000
Spray Park	50,000
Greens Fees	250,000
Pro Shop Merchandise	4,000
Equipment Rental	43,000
Golf Lessons	10,000
Summer Special Events	45,000
General Special Events	18,000
WPA	20,000
Memorial	1,000
IDNR Grant	200,000
Contract Income	60,000
Total	2,724,500
Total A & B	6,367,340

As part of the Annual Budget, it is stated:

A. That the cash on hand at the beginning of the fiscal year is:	2,354,367
B. That the estimated cash expected to be received during the fiscal year from all sources is:	6,367,340
C. That the estimated expenses contemplated for the fiscal year are:	7,906,250
D. That the unrestricted cash expected to be on hand at the end of the fiscal year is:	642,050
E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is:	173,407

**TENTATIVE  
WESTMONT PARK DISTRICT  
BUDGET  
2018-2019**

**1. GENERAL CORPORATE FUND**

4005 Revenue Carried Forward	415,000
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Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	1,352,000
4020 Property Taxes - Prior Years	1,000
4040 Replacement Tax	18,000
4160 Memorial Income	1,000
4175 Contract Income	60,000
4210 Interest Earned	3,000
4280 Miscellaneous Receipts	5,000
TOTAL	1,855,000

Budgeted Expenditures

5001 Salaries -Administrative, Clerical, Bookkeeping	270,000
5006 Salaries (Park Maintenance)	190,000
5007 Salaries(Seasonal)	200,000
6050 Property Tax-Wilmette	7,000
6120 Insurance/Fire	42,000
6410 Motor Fuel	30,000
6420 Vehicle Supplies	20,000
6450 Janitorial Supplies	10,000
6490 Small Equipment/Tools	7,000
6610 Park Upkeep/Maintenance	145,000
6480 Other Repairs and Maintenance	50,000
6615 Building Upkeep	20,000
6620 Landscaping/Plantings	15,000
6800 Background Checks	8,000
6890 Memorial Expense	3,000
7010 Computer/Data Services	29,000
7040 Legal Service	49,500
7050 Advertising/Publications	4,000
7110 Travel and Gas Allowance	25,000
7120 Subscriptions	1,000
7130 Professional Memberships	12,000
7140 Professional Development	18,000
7150 Community Clubs/Organizations	5,000
7160 Administrative Expenses	15,000
7903 Transfer to IMRF Fund	130,000
7904 Transfer to Liability	25,000
7912 Transfer to FICA Fund	92,000
7913 Transfer to Park Supervisor	60,000
7905 Transfer to Museum	5,000
7906 Transfer to Audit	10,000
7920 Transfer to Golf Course	40,000
7925 Transfer to Fitness Club	30,000
8598 Life Safety	5,000
8591 Miscellaneous	50,000
8621 Wintrust Payment-Maint Garage	76,000
TOTAL	1,698,500

Ending Balance	156,500
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## 2. RECREATIONAL PROGRAM FUNDS

4005 Revenue Carried Forward	860,000
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	750,000
4120 Donations	2,500
4210 Interest Earned	3,000
4240 Vending Revenue	3,000
4240 Ty concessions	11,000
4710 Spray Park	50,000
4270 Building/Park Rentals	65,000
4700 Recreation Programs-EC Department	78,000
4700 Recreation Programs-Athletics Department	125,000
4700 Recreation Programs-Day Camp Department	57,000
4700 Recreation Programs-Senior Department	110,000
4700 Recreation Programs-Cultural Arts Department	140,000
4700 Holly Days/Community Event	35,000
4700 WPA-Westmont Performing Arts	20,000
4700 Summer Special Events-CIP,7/4,	45,000
4700 General Special Events-Fall, Easter-RTTF	18,000
4700 Ballfield Field Signs	5,000
4908 Transfer from 08	5,000
TOTAL	2,382,500

Budgeted Expenditures

5001 Salaries (Administrative/Clerical)	185,000
5002 Salaries (Custodial)	82,000
5008 Salaries (Supervisors)	315,000
5010 Salaries (Special Rec)	10,000
5005 Salaries (Ty Backstop)	8,000
5005 Salaries (Ty Spray Park)	17,000
5700 Recreation Programs-EC Department	40,000
5700 Recreation Programs-Athletics Department	90,000
5700 Recreation Programs-Day Camp Department	50,000
5700 Recreation Programs-Senior Department	95,000
5700 Recreation Programs-Cultural Arts Department	90,000
5700 Holly Days/Community Events	25,000
5700 WPA-Westmont Performing Arts	20,000
5700 Summer Special Events	58,000
5700 General Special Events (Fall, Easter, RTTF)	20,000
5700 Ballfield Field Signs	2,000
5708 Inclusion	10,000
5710 Ty Spray Park Water and Materials	30,000
5785 Scholarships	6,000
6010 Insurance/Hospital	250,000
6150 Sales Tax	4,000
6210 Service Contracts	24,000
6310 Utilities/Gas	30,000
6320 Utilities/Water	65,000
6330 Utilities/Electric	50,000
6340 Utilities/Telephone	29,000
6350 Internet and Cable	27,000
6450 Building Maintenance Supplies	12,000
6480 Other Repairs and Maintenance	12,000
6710 Vending Supplies	6,000
6710 Ty Park Backstop Supplies	8,000
7050 Advertising	12,000
7070 Postage	10,000

7090 Office Supplies	24,000
7100 Brochure Production	44,750
7120 Subscriptions	1,000
7160 Administration Expense	10,000
7165 Credit Card Expense	15,000
7170 Promotional Supplies	10,000
8001 Computer/Office Equipment	20,000
8625 PVPN Microphones	21,500
8508 Ty Playground Parts	22,000
8601 Williams Cove metal roof replacement	6,000
8604 Hockey rinks	6,200
8601 Veterans Memorial Batting Cages	20,000
8601 Scoreboards	38,000
8622 Picnic Tables and Benches	5,000
8552 Learning Center Shade Structure	20,000
8552 Learning Center Awning	2,900
8629 Musco Athletic Light Payment	69,000
8591 Misc.	69,000
TOTAL	2,096,350
Ending Balance	286,150

### 3. ILLINOIS MUNICIPAL RETIREMENT FUND

4005 Revenue Carried Forward	10,000
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	58,000
4210 Interest Earned	500
4901 Transfer from Corp	<u>130,000</u>
TOTAL	198,500

Budgeted Expenditures

6040 I.M.R.F. Payments	195,000
7010 Computer/Data Services	<u>3,000</u>
TOTAL	198,000

Ending Balance	<u><u>500</u></u>
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### 4. LIABILITY INSURANCE FUND

4005 Revenue Carried Forward	30,000
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Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	58,000
4901 Transfer from Corp	<u>25,000</u>
TOTAL	113,000

Budgeted Expenditures

6020 Insurance - Workmen's Compensation	39,000
6030 Unemployment - Tax	22,000
6110 Insurance - Liability	<u>46,000</u>

TOTAL	107,000
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Ending Balance	<u><u>6,000</u></u>
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**5. Museum and Aquarium Fund**

4005 Revenue Carried Forward 10,000

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	42,000
4120 Donations/Misc.	500
4901 Transfer from Corporate	5,000
TOTAL	<u>57,500</u>

Budgeted Expenditures

5001 Salaries (Administrative/Clerical)	31,000
5005 Salaries/Part Time	3,000
5700 Museum Programs	2,000
6310 Utilities/Gas	2,000
6320 Utilities/Water	500
6330 Utilities/Electric	3,000
6340 Utilities / Telephones	500
6440 Maintenance	3,300
6450 Building Supplies	3,000
7090 Office Supplies	1,000
7130 Professional Memberships	1,000
7160 Other Administrative Expenses	1,000
7170 Promotional Supplies	1,000
7180 Displays	1,000
8591 Misc.	2,000
TOTAL	<u>55,300</u>

Ending Balance 2,200

**6. AUDIT FUND**

4005 Revenue Carried Forward	15,000
<u>Receipts Estimated for Fiscal Year</u>	
4010 Property Taxes - Current Year	25,000
4210 Interest Earned	500
4901 Transfer From Corp	10,000
TOTAL	<u>50,500</u>
<u>Budgeted Expenses</u>	
7010 Computer Services	19,500
7030 Auditing Services	25,000
8591 Misc.	3,000
TOTAL	<u>47,500</u>
Ending Balance	<u><u>3,000</u></u>

**7. WORKING CASH FUND**

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



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

4005 Revenue Carried Forward 220,000

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year 206,000  
4011 Property Taxes - SEASPAR 135,840  
TOTAL 561,840

Budgeted Expenditures

5001 Wages-Admin, Clerical 15,000  
7550 Westmont Park District contribution to Southeast  
Assoc. of Special Parks & Recreation (SEASPAR) 140,000  
7902 Transfer to 02 - Inclusion 5,000  
8025 Fitness Equipment 10,000  
8025 Fitness Club Locker Room Tile 11,500  
8508 Ty Warner Park 10,000  
8624 Misc flooring and stairs-Admin/Senior Center 12,000  
8591 Miscellaneous 10,000  
8598 Life/Safety 2,500  
8600 Elevators 10,000  
8508 Spray Park surface 170,000  
8617 Pathways - All Parks 15,000  
8641 Maintenance Garage Improvements 80,000  
8622 Bernas Park Development 50,000  
TOTAL 541,000

Ending Balance 20,840

**10. CAPITAL PROJECT FUND**

Receipts Estimated for Fiscal Year

4930 Transfer from Capital Replacement	840,000
TOTAL	<u>840,000</u>

Budgeted Expenses

7040 Legal	4,000
8626 Phone Server	7,000
8591 Misc.	50,000
8622 Bernas Park Development	331,000
8641 Maintenance Garage Phase 2	225,000
8025 Fitness Club Locker Room Tile	11,500
8025 Fitness Projects	30,000
8025 32 LED Ceiling Fixtures-Fitclub	3,400
8626 Backup Server	4,000
8020 TLGC Back room Wall/Siding Reconstruction	8,000
8624 Lower Level Vinyl Flooring-Admin	3,100
8615 MECH Engineering Service-Boilers	20,000
8606 IQ Cloud Irrigation	20,000
8622 Shallow Pond Aerator-Bernas Park	20,000
8627 Articulating Tractor-Steiner 450/Ventrac	41,000
8603 Mowers X2 Lastec	20,000
8631 Athletic Courts	17,100
8020 Pressure Washer-Golf Maintenance Garage	4,000
TOTAL	<u>819,100</u>
Ending Balance	<u><u>20,900</u></u>

**12. SOCIAL SECURITY FUND**

4005 Revenue Carried Forward	3,000
<u>Receipts Estimated for Fiscal Year</u>	
4010 Property Taxes - Current Year	60,000
4210 Interest Earned	500
4901 Transfer from Corp	<u>92,000</u>
TOTAL	155,500
<u>Budgeted Expenditures</u>	
6050 Social Security Payments	155,000
TOTAL	<u>155,000</u>
Ending Balance	<u><u>500</u></u>

**13. PARK SUPERVISOR'S FUND**

4005 Revenue Carried Forward	10,000
<u>Receipts Estimated for Fiscal Year</u>	
4010 Property Taxes - Current Year	42,000
4210 Interest Earned	500
4901 Transfer from Corp	<u>60,000</u>
TOTAL	112,500
<u>Budgeted Expenditures</u>	
5009 Salaries - Park Supervisors	87,000
7160 Other Administrative Expenses	1,000
7200 Security/Monitoring	11,500
7200 NorComm Public Safety	10,000
8591 Misc.	<u>1,500</u>
TOTAL	111,000
Ending Balance	<u><u>1,500</u></u>

**20. GOLF COURSE FUND**

4005 Revenue Carried Forward 20,000

Receipts Estimated for Fiscal Year:

4120 Donations	-
4210 Interest Earned	-
4220 Greens Fee	175,000
4221 Jr Golf	75,000
4227 Advertising	1,000
4230 Beverage Income	37,000
4240 Concession Income	10,000
4250 Pro Shop Merchandise	2,000
4260 Equipment Rental	43,000
4320 Golf Lessons	10,000
4901 Transfer From Corp	40,000
TOTAL	<u>413,000</u>

Budgeted Expenditures

5004 Salaries-Contractual	7,000
5005 Salaries-Part-Time	73,000
5007 Salaries-Seasonal	70,000
5008 Salaries-Supervisors	62,000
6150 Sales Tax	5,000
6160 License	1,500
6210 Service Contracts	3,500
6230 Rentals Equipment	1,000
6310 Utilities/Gas	4,000
6320 Utilities/Water	4,000
6330 Utilities/Electric	11,000
6340 Utilities/Telephone	2,500
6350 Internet/Cable	9,000
6410 Motor Fuel	3,000
6420 Vehicle Supplies	5,000
6440 Maintenance Supplies/Repairs	55,000
6450 Janitorial Supplies	1,000
6480 Other Maintenance and Repairs	8,000
6620 Landscaping/Plantings	5,000
6710 Concession Resale	21,000
6730 Concession Supplies	1,500
6731 Junior League Expenses	4,000
6740 Pro Shop Supplies	3,000
6750 Pro Shop Merchandise	1,500
7010 Computer Supplies	3,000
7050 Advertising	5,000
7070 Postage	500
7090 Office Supplies	1,500
7110 Travel	1,500
7120 Subscriptions	1,000
7130 Professional Memberships	1,000
7140 Professional Development	1,500
7160 Other Administration Expenses	5,000
7165 Credit Card Expense	6,000
7170 Promotional Supplies	2,000
8020 Golf Course Improvements	10,000
8591 Misc	10,000
TOTAL	<u>409,500</u>
Ending Balance	<u>3,500</u>

**25. FITNESS CLUB**

Revenue Carried Forward 68,000

Receipts Estimated for Fiscal Year

4210 Interest Earned	-
4240 Concession	8,000
4250 Pro Shop Merchandise	2,000
4310 Yearly Membership Income	360,000
4330 Court Time/Guest/Rentals	68,000
4901 Transfer from Corp	30,000
TOTAL	<u>536,000</u>

Budgeted Expenditures

5002 Contractual - Custodial	43,000
5004 Contractual-Instructors	1,500
5005 Salaries - Part-time	127,000
5008 Salaries-Supervisors	139,000
6150 Sales Tax	2,000
6160 License	2,000
6210 Service Contracts	9,000
6310 Utilities/Gas	15,000
6320 Utilities/Water	16,000
6330 Utilities/Electric	48,000
6340 Utilities/ Telephone	4,000
6350 Internet/Cable	15,000
6450 Janitorial Supplies	8,000
6480 Other Repairs -Maintenance	20,000
6615 Building Expense	13,000
6710 Concession - Resale	10,000
6730 Concession Supplies	1,000
6740 Pro Shop Supplies	15,000
6750 Pro Shop Merchandise - Resale	2,000
7010 Computer Services	3,000
7050 Advertising	4,000
7090 Office Supplies/Postage	3,000
7120 Subscriptions	500
7160 Other Administrative Expenses	5,000
7165 Credit Card Expense	6,000
7170 Promotional Supplies	5,000
8001 Office Equipment	5,000
8009 Gym/Recreation Equipment	4,000
8025 Fitness Equipment/Repairs	2,000
8591 Miscellaneous	6,000
TOTAL	<u>534,000</u>

Ending Balance 2,000

**30. Capital Replacement Fund**

4005 Revenue Carried Forward	570,000
<u>Receipts Estimated for Fiscal Year</u>	
4112 IDNR OSLAD Award	200,000
4140 Developers Donations	10,000
4150 WYBA	8,000
4210 Interest Earned	1,000
4280 Miscellaneous Receipts	4,000
4930 Transfer from Bonds	220,000
TOTAL	<u>1,013,000</u>
7910 Transfer to Capital Projects	840,000
TOTAL	<u>840,000</u>
Ending Balance	<u>173,000</u>

**40. Debt Service**

4005 Revenue Carried Forward	30,000
<u>Receipts Estimated for Fiscal Year</u>	
4010 Property Taxes - Current Year	895,000
4210 Interest Earned	500
TOTAL	<u>925,500</u>
<u>Budgeted Expenditures</u>	
7500 Bond Principal	825,000
7520 Bond Interest	61,000
7530 Bond Expense	2,000
Total	<u>888,000</u>
Ending Balance	<u>37,500</u>

**40. Alternate Bonds**

<u>Receipts Estimated for Fiscal Year</u>	
4030 Bond Proceeds	870,000
4215 Interest	1,000
Total	<u>871,000</u>
<u>Budgeted Expenditures</u>	
7600 Principal	575,000
7620 Interest	63,000
7630 Bond Expense	5,000
7930 Transfer to Capital Replacement	220,000
TOTAL	<u>863,000</u>
Ending Balance	<u>8,000</u>