

**TENTATIVE
Westmont Park District
Budget and Appropriation Ordinance
2019-2020**

Expenditures Budget for Fiscal Year	<u>FY2019-2020</u>
General Corporate	1,312,000
Recreation	2,025,500
I.M.R.F.	224,000
Liability	109,000
Museum	51,500
Audit	57,400
Recreation for Handicapped	345,200
Bonds and Interest	1,541,600
Capital Improvements	269,045
Golf Course Operations	402,800
Social Security	155,000
Park Supervisor's Fund	124,000
Fitness Club	500,000
Total	<u>7,117,045</u>
 Balance of All Funds Forwarded	 1,278,367
 Receipts Estimated for Fiscal Year	
 A. Property Taxes	
General Corporate	1,400,500
Recreation	770,000
I.M.R.F.	60,000
Liability	60,000
Museum	44,000
Audit	26,000
Rec. for Handicapped	354,000
Bonds and Interest	904,000
Social Security	62,000
Park Supervisor's Fund	44,000
 Total	 <u>3,724,500</u>

B. Non-Taxable Receipts

Donations	500
Interest Earned	41,500
Recreation Programs	520,000
Holly Days	18,000
Miscellaneous Receipts	5,000
Fitness Club Memberships	365,000
Bond Proceeds	880,000
Court Time/Rentals Fitness Club	60,000
Building/Park Rentals	80,000
WYBA	12,500
Developer Contributions	-
Advertising	1,000
Concession Revenue	62,500
Spray Park	65,000
Greens Fees	246,000
Pro Shop Merchandise	2,500
Equipment Rental	40,000
Golf Lessons	10,000
Summer Special Events	58,000
General Special Events	10,000
Winter Beer Fest	5,500
RTTF	5,000
WPA(Westmont Performing Arts)	8,000
Memorial	4,000
Hotel/Motel Grants	3,000
Sponsorships	49,000
Contract Income	60,000
Total	2,612,000
Total A & B	6,336,500

As part of the Annual Budget, it is stated:

A. That the cash on hand at the beginning of the fiscal year is:	1,278,367
B. That the estimated cash expected to be received during the fiscal year from all sources is:	6,336,500
C. That the estimated expenses contemplated for the fiscal year are:	7,117,045
D. That the unrestricted cash expected to be on hand at the end of the fiscal year is:	303,155
E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is:	194,667

**TENTATIVE
WESTMONT PARK DISTRICT
BUDGET
FY2019-2020**

FY2019-2020

1. GENERAL CORPORATE FUND

4005 Revenue Carried Forward	350,000
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Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	1,385,000
4020 Property Taxes - Prior Years	500
4040 Replacement Tax	15,000
4160 Memorial Income	4,000
4175 Contract Income	60,000
4210 Interest Earned	40,000
4280 Miscellaneous Receipts	5,000
TOTAL	1,859,500

Budgeted Expenditures

5001 Salaries -Administrative, Clerical, Bookkeeping	260,000
5006 Salaries (Park Maintenance)	226,000
5007 Salaries(Seasonal)	200,000
6050 Property Tax-Wilmette	7,000
6120 Insurance/Fire	42,000
6410 Motor Fuel	25,000
6420 Vehicle Supplies	20,000
6450 Janitorial Supplies	7,000
6480 Other Repairs and Maintenance	50,000
6490 Small Equipment/Tools	7,000
6610 Park Upkeep/Maintenance	150,000
6615 Building Upkeep	20,000
6620 Landscaping/Plantings	20,000
6800 Background Checks	9,000
6890 Memorial Expense	5,000
7010 Computer/Data Services	29,000
7040 Legal Service	45,000
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	4,000
7160 Administrative Expenses	15,000
7903 Transfer to IMRF Fund	137,500
7904 Transfer to Liability	23,000
7905 Transfer to Museum	-
7906 Transfer to Audit	26,500
7912 Transfer to FICA Fund	91,000
7913 Transfer to Park Supervisor	65,000
7920 Transfer to Golf Course	20,000
7925 Transfer to Fitness Club	30,000
8591 Miscellaneous	30,000
8598 Life Safety	5,000
8621 Wintrust Payment-Maint Garage	76,000
TOTAL	1,705,000
Ending Balance	154,500

2. RECREATIONAL PROGRAM FUNDS

4005 Revenue Carried Forward 550,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	770,000
4120 Donations	-
4210 Interest Earned	-
4240 Vending Revenue	500
4240 Ty concessions	9,000
4270 Building/Park Rentals	65,000
4700 Recreation Programs-EC Department	80,000
4700 Recreation Programs-Athletics Department	125,000
4700 Recreation Programs-Day Camp Department	75,000
4700 Recreation Programs-Senior Department	110,000
4700 Recreation Programs-Cultural Arts Department	150,000
4700 Recreation Contractual Programs	35,000
4700 Holly Days/Community Event	25,000
4700 Westmont Performing Arts	18,000
4700 4th of July	8,000
4700 Auto Mile 4th of July Contribution	35,000
4700 Winter Beer Fest	23,000
4700 General Special Events	5,500
4700 RTTF-Race to the Flag	10,000
4700 Ballfield Field Signs	5,000
4700 Hotel/Motel Grants	12,500
4700 Sponsorships	3,000
4710 Spray Park	49,000
4908 Transfer from 08	5,000
TOTAL	2,168,500

Budgeted Expenditures

TOTAL	186,000
5002 Salaries (Custodial)	80,000
5005 Salaries (Ty Backstop)	8,000
5005 Salaries (Ty Spray Park)	17,000
5008 Salaries (Supervisors)	300,000
5010 Salaries (Special Rec)	5,000
5700 Recreation Programs-EC Department	50,000
5700 Recreation Programs-Athletics Department	80,000
5700 Recreation Programs-Day Camp Department	62,000
5700 Recreation Programs-Senior Department	95,000
5700 Recreation Programs-Cultural Arts Department	100,000
5700 Recreation Contractual Programs	23,000
5700 Holly Days/Community Events	25,000
5700 Westmont Performing Arts	18,000
5700 4th of July	48,500
5700 Winter Beer Fest	21,000
5700 General Special Events	7,500
5700 RTTF-Race To The Flag+Website	10,000
5700 Ballfield Field Signs	1,500
5708 Inclusion	15,000
5710 Ty Spray Park Water and Materials	30,000
5785 Scholarships	8,000

6010 Insurance/Hospital	220,000
6150 Sales Tax	3,000
6210 Service Contracts	24,000
6310 Utilities/Gas	25,000
6320 Utilities/Water	68,000
6330 Utilities/Electric	50,000
6340 Utilities/Telephone	29,000
6350 Internet and Cable	28,500
6450 Building Maintenance Supplies	12,000
6480 Other Repairs and Maintenance	12,000
6710 Vending Supplies	1,000
6710 Ty Park Backstop Supplies	8,000
7050 Advertising	12,000
7070 Postage	10,000
7090 Office Supplies	24,000
7100 Brochure Production	44,000
7120 Subscriptions	1,000
7160 Administration Expense	5,000
7165 Credit Card Expense	20,000
7170 Promotional Supplies	10,000
8001 Computer/Office Equipment	15,000
8591 Misc.	50,000
8607 Air Handling System Replacement	58,000
8615 WCC-Dance Studio	10,000
8615 WCC-Office Desks	10,000
8615 WCC-Kids Club Storage	14,000
8624 Admin Office-Banquet Tables	2,500
8625 Portable Sound System-Special Events	3,500
8629 Musco Athletic Light Payment	65,500
TOTAL	<u>2,025,500</u>
Ending Balance	<u><u>143,000</u></u>

3. ILLINOIS MUNICIPAL RETIREMENT FUND

4005 Revenue Carried Forward 27,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 60,000
4210 Interest Earned
4901 Transfer from Corp 137,500
TOTAL 224,500

Budgeted Expenditures

6040 I.M.R.F. Payments 221,000
7010 Computer/Data Services 3,000
TOTAL 224,000

Ending Balance 500

4. LIABILITY INSURANCE FUND

4005 Revenue Carried Forward 30,000

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year 60,000
4901 Transfer from Corp 23,000
TOTAL 113,000

Budgeted Expenditures

6020 Insurance - Workmen's Compensation 44,000
6030 Unemployment - Tax 22,000
6110 Insurance - Liability 43,000

TOTAL 109,000

Ending Balance 4,000

5. Museum and Aquarium Fund

4005 Revenue Carried Forward 15,000

Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	44,000
4120 Donations/Misc.	500
4901 Transfer from Corporate	-
TOTAL	<u>59,500</u>

Budgeted Expenditures

5001 Salaries (Administrative/Clerical)	32,000
5005 Salaries/Part Time	3,000
5700 Museum Programs	2,000
6310 Utilities/Gas	2,000
6320 Utilities/Water	500
6330 Utilities/Electric	1,500
6340 Utilities / Telephones	500
6440 Maintenance	3,000
6450 Building Supplies	1,000
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.	1,000
TOTAL	<u>51,500</u>

Ending Balance 8,000

6. AUDIT FUND

4005 Revenue Carried Forward	5,000
<u>Receipts Estimated for Fiscal Year</u>	
4010 Property Taxes - Current Year	26,000
4210 Interest Earned	-
4901 Transfer from Corp	<u>26,500</u>
TOTAL	57,500
<u>Budgeted Expenses</u>	
7010 Computer Services	27,400
7030 Auditing Services	28,000
8591 Misc.	<u>2,000</u>
TOTAL	57,400
Ending Balance	<u>100</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>93,367</u>

8. RECREATION FOR HANDICAPPED (SEASPAR)

4005 Revenue Carried Forward	20,000
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Receipts Estimated for Fiscal Year

4010 Property Taxes - Current Year	218,000
4011 Property Taxes - SEASPAR	<u>136,000</u>
TOTAL	374,000

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-Recumbent Bike Elipitical	5,700
8025 Fitness Club-Non-slip Stairwell Flooring	5,000
8025 Fitness Club-Gym Locker Room HVAC	4,000
8503 RTTF Website	2,000
8508 Ty Warner Park	10,000
8508 Ty Park-Wetland Drainage & Pathway	14,000
8591 Miscellaneous	10,000
8598 Life/Safety	2,500
8600 Elevators/Auto Doors	10,000
8607 Air Handling System Replacement	57,000
8615 WCC-Front Office Flooring	5,000
8615 WCC-Kids Club Flooring	5,000
8615 WCC-Office Desks	3,000
8617 Diane Main Park-Pathway-Field 1	14,000
8617 Pathways - All Parks	30,000
8624 Admin Office-Entry Floors, N & W	6,000
8641 Maintenance Garage Cage/Buildout	2,000
8641 Maintenance Garage Improvements	<u>5,000</u>
TOTAL	350,200

Ending Balance	<u><u>23,800</u></u>
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10. CAPITAL PROJECT FUND

Receipts Estimated for Fiscal Year

4930 Transfer from Capital Replacement	<u>270,000</u>
TOTAL	270,000

Budgeted Expenses

8020 TLGC Garage-Storage Cover Replacement	2,000
8025 Fitness Club-2 Treadmills + AMT Eliptical	19,600
8025 Fitness Club-Gym Locker Room HVAC	4,000
8025 Fitness Club-Powermill Stairmaster	6,500
8507 Little League Roof	7,000
8507 Smith Woods Pavilion Roof	20,000
8508 Ty Park- Pump-Surge Protectors	2,345
8508 Ty Park-Irrigation Pumps	20,000
8569 Vehicles-Pick Up Truck	45,000
8591 Misc.	42,000
8603 12' Trailer	5,000
8607 Air Handling System Replacement	75,000
8622 Bernas Park-Wetland Monitoring	4,100
8626 Port Data Switch	3,000
8641 Maintenance Garage Cage/Buildout	8,000
8641 Maintenance Garage Snow Shields	<u>5,500</u>
TOTAL	269,045

Ending Balance	<u><u>955</u></u>
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12. SOCIAL SECURITY FUND

4005 Revenue Carried Forward	3,000
<u>Receipts Estimated for Fiscal Year</u>	
4010 Property Taxes - Current Year	62,000
4210 Interest Earned	
4901 Transfer from Corp	91,000
TOTAL	<u>156,000</u>
<u>Budgeted Expenditures</u>	
6050 Social Security Payments	155,000
TOTAL	<u>155,000</u>
Ending Balance	<u><u>1,000</u></u>

13. PARK SUPERVISOR'S FUND

4005 Revenue Carried Forward	15,000
<u>Receipts Estimated for Fiscal Year</u>	
4010 Property Taxes - Current Year	44,000
4210 Interest Earned	
4901 Transfer from Corp	65,000
TOTAL	<u>124,000</u>
<u>Budgeted Expenditures</u>	
5009 Salaries - Park Supervisors	100,000
7160 Other Administrative Expenses	1,000
7200 Security/Monitoring	11,500
7200 NorComm Public Safety	10,000
8591 Misc.	1,500
TOTAL	<u>124,000</u>
Ending Balance	<u><u>-</u></u>

20. GOLF COURSE FUND

4005 Revenue Carried Forward 40,000

Receipts Estimated for Fiscal Year:

4120 Donations	
4210 Interest Earned	
4220 Greens Fee	170,000
4221 Jr Golf	75,000
4227 Advertising	1,000
4230 Beverage Income	35,000
4240 Concession Income	10,000
4250 Pro Shop Merchandise	2,000
4260 Equipment Rental	40,000
4281 Gift Certificates	1,000
4320 Golf Lessons	10,000
4901 Transfer From Corp	20,000
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TOTAL	404,000

Budgeted Expenditures

5004 Salaries-Contractual	8,500
5005 Salaries-Part-Time	68,000
5007 Salaries-Seasonal	65,000
5008 Salaries-Supervisors	80,000
6150 Sales Tax	5,000
6160 License	1,300
6210 Service Contracts	3,500
6230 Rentals Equipment	1,000
6310 Utilities/Gas	3,500
6320 Utilities/Water	3,500
6330 Utilities/Electric	10,000
6340 Utilities/Telephone	2,500
6350 Internet/Cable	9,000
6410 Motor Fuel	2,000
6420 Vehicle Supplies	5,000
6440 Maintenance Supplies/Repairs	50,000
6450 Janitorial Supplies	1,000
6480 Other Maintenance and Repairs	8,000
6620 Landscaping/Plantings	4,000
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 Services	3,000
7050 Advertising	4,000
7070 Postage	500
7090 Office Supplies	1,500
7110 Travel	1,000
7120 Subscriptions	500
7130 Professional Memberships	1,000
7140 Professional Development	1,500
7160 Other Administration Expenses	-
7165 Credit Card Expense	6,000
7170 Promotional Supplies	2,000
8020 Golf Course Improvements	10,000
8591 Misc	10,000
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TOTAL	402,800

Ending Balance

 1,200

25. FITNESS CLUB

Revenue Carried Forward 40,000

Receipts Estimated for Fiscal Year

4210 Interest Earned	
4240 Concession	8,000
4250 Pro Shop Merchandise	500
4310 Yearly Membership Income	365,000
4330 Court Time/Guest/Rentals	60,000
4901 Transfer from Corp	30,000
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TOTAL	503,500

Budgeted Expenditures

5002 Contractual - Custodial	43,000
5004 Contractual-Instructors	1,500
5005 Salaries - Part-time	129,000
5008 Salaries-Supervisors	111,000
6150 Sales Tax	2,000
6160 License	1,500
6210 Service Contracts	8,000
6310 Utilities/Gas	15,000
6320 Utilities/Water	16,000
6330 Utilities/Electric	48,000
6340 Utilities/ Telephone	3,500
6350 Internet/Cable	15,000
6450 Janitorial Supplies	4,000
6480 Other Repairs -Maintenance	25,000
6615 Building Expense	10,000
6710 Concession - Resale	10,000
6730 Concession Supplies	2,000
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	-
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
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TOTAL	500,000

Ending Balance 3,500

30. Capital Replacement Fund

4005 Revenue Carried Forward	40,000
<u>Receipts Estimated for Fiscal Year</u>	
4112 IDNR OSLAD Award	-
4140 Developers Donations	-
4150 WYBA	-
4210 Interest Earned	-
4280 Miscellaneous Receipts	
4930 Transfer from Bonds	230,000
TOTAL	<u>270,000</u>
7910 Transfer to Capital Projects	270,000
TOTAL	<u>270,000</u>
Ending Balance	<u>-</u>

40. Debt Service

4005 Revenue Carried Forward	50,000
<u>Receipts Estimated for Fiscal Year</u>	
4010 Property Taxes - Current Year	904,000
4210 Interest Earned	500
TOTAL	<u>954,500</u>
<u>Budgeted Expenditures</u>	
7500 Bond Principal	872,100
7520 Bond Interest	23,000
7530 Bond Expense	2,000
Total	<u>897,100</u>
Ending Balance	<u>57,400</u>

40. Alternate Bonds

<u>Receipts Estimated for Fiscal Year</u>	
4030 Bond Proceeds	880,000
4215 Interest	1,000
Total	<u>881,000</u>
<u>Budgeted Expenditures</u>	
7600 Principal	595,000
7620 Interest	44,000
7630 Bond Expense	5,500
7930 Transfer to Capital Replacement	230,000
TOTAL	<u>874,500</u>
Ending Balance	<u>6,500</u>