

**TENTATIVE
Westmont Park District
Budget and Appropriation Ordinance
FY2023-24**

| Expenditures Budget for Fiscal Year | FY2023-24 |
|--|-------------------|
| General Corporate | 1,559,078 |
| Recreation | 1,860,200 |
| I.M.R.F. | 210,000 |
| Liability | 100,000 |
| Museum | 60,382 |
| Audit | 40,000 |
| Recreation for Handicapped | 673,355 |
| Bonds and Interest | 1,859,250 |
| Capital Improvements | 4,368,400 |
| Golf Course Operations | 499,200 |
| Social Security | 172,000 |
| Park Supervisor's Fund | 86,250 |
| Fitness Club | 387,500 |
| Total | 11,875,615 |
| | |
| Balance of All Funds Forwarded | 6,719,136 |
| | |
| Receipts Estimated for Fiscal Year | FY2023-24 |
| A. Property Taxes | |
| General Corporate | 1,624,376 |
| Recreation | 846,656 |
| I.M.R.F. | 67,370 |
| Liability | 67,370 |
| Museum | 49,271 |
| Audit | 30,165 |
| Rec. for Handicapped | 402,212 |
| Bonds and Interest | 1,006,536 |
| Social Security | 69,381 |
| Park Supervisor's Fund | 49,271 |
| Total | 4,212,608 |
| | |
| B. Non-Taxable Receipts | FY2023-24 |
| Donations | - |
| Interest Earned | 175,000 |
| Recreation Programs | 394,000 |
| Holly Days | 10,000 |
| Miscellaneous Receipts | 5,000 |
| Fitness Club Memberships | 300,000 |
| Bond Proceeds | 1,001,000 |
| Court Time/Rentals Fitness Club | 20,000 |
| Building/Park Rentals | 80,000 |
| WYBA | 34,000 |
| Developer Contributions | - |
| Advertising | 1,000 |
| Concession Revenue | 42,500 |

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|-------------------------------|-----------------------------|
| Spray Park | 55,000 |
| Greens Fees | 280,500 |
| Pro Shop Merchandise | 5,000 |
| Equipment Rental | 35,000 |
| Golf Cart Auction Proceeds | 20,000 |
| Golf Lessons | 15,000 |
| Summer Special Events | 4,000 |
| General Special Events | 9,000 |
| Winter Beer Fest | 30,000 |
| RTTF | 8,000 |
| WPA(Westmont Performing Arts) | 6,000 |
| Grants | 90,000 |
| Memorial | 3,000 |
| Hotel/Motel Grants | 10,000 |
| Sponsorships | 51,900 |
| Contract Income | 65,000 |
| Total | <u>2,749,900</u> |
| Total A & B | <u><u>6,962,508</u></u> |

As a part of the Annual Budget, it is stated:

| | |
|--|------------|
| A. That the cash on hand at the beginning of the fiscal year is: | 6,719,136 |
| B. That the estimated cash expected to be received during the fiscal year from all sources is: | 6,962,508 |
| C. That the estimated expenses contemplated for the fiscal year are: | 11,875,615 |
| D. That the unrestricted cash expected to be on hand at the end of the fiscal year is: | 1,503,109 |
| E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is: | 302,920 |

**WESTMONT PARK DISTRICT
BUDGET
FY2023-24 TENTATIVE**

1. General Corporate Fund

FY2023-24

| | |
|------------------------------|---------|
| 4005 Revenue Carried Forward | 845,000 |
|------------------------------|---------|

Receipts Estimated for Fiscal Year:

| | |
|--|-----------|
| 4010 Property Taxes - Current Year | 1,613,876 |
| 4020 Property Taxes - Prior Years | 500 |
| 4030 Fall Bond Proceeds | - |
| 4040 Replacement Tax | 10,000 |
| 4154 IDNR Grant Reimbursement 350 N. Grant St. | 90,000 |
| 4160 Memorial Income | 3,000 |
| 4175 Contract Income | 65,000 |
| 4210 Interest Earned | 175,000 |
| 4280 Miscellaneous Receipts | 5,000 |

| | |
|--------|-----------|
| Total: | 2,807,376 |
|--------|-----------|

Budgeted Expenditures:

| | |
|---|---------|
| 5001 Salaries - Administrative, Clerical, Bookkeeping | 344,578 |
| 5006 Salaries - Park Maintenance | 390,000 |
| 5007 Salaries - Seasonal | 254,000 |
| 6050 Property Tax-Wilmette Ave | 7,000 |
| 6051 Property Tax-Warwick Ave | - |
| 6052 Property Tax-Grant St | - |
| 6120 Insurance/Fire | 47,000 |
| 6210 Service Contracts | 27,000 |
| 6410 Motor Fuel | 45,000 |
| 6420 Vehicle Supplies | 25,000 |
| 6450 Janitorial Supplies | 3,000 |
| 6480 Other Repairs and Maintenance | 45,000 |
| 6490 Small Equipment/Tools | 6,000 |
| 6610 Park Upkeep/Maintenance | 160,000 |
| 6615 Building Upkeep | 18,000 |
| 6620 Landscaping/Plantings | 25,000 |
| 6800 Background Checks | 9,000 |
| 6890 Memorial Expense | 6,000 |
| 7010 Computer/Data Services | 22,500 |
| 7040 Legal Service | 40,000 |
| 7050 Advertising/Publications | 4,000 |
| 7110 Travel and Gas Allowance | 18,000 |
| 7120 Subscriptions | - |
| 7130 Professional Memberships | 14,000 |
| 7140 Professional Development | 15,000 |
| 7150 Community Clubs/Organizations | 3,000 |
| 7160 Administrative Expenses | 8,000 |
| 7903 Transfer to IMRF Fund | 132,000 |
| 7904 Transfer to Liability | 20,000 |
| 7930 Transfer to Capital Replacement | 450,000 |
| 7906 Transfer to Audit | 14,000 |

| | |
|----------------------------------|--------|
| 7912 Transfer to FICA Fund | 86,000 |
| 7913 Transfer to Park Supervisor | 30,000 |
| 8591 Miscellaneous | 15,000 |
| 8598 Life Safety | 8,000 |

Total: 2,291,078

Ending Balance: 516,298

2. Recreational Program Fund

FY2023-24

4005 Revenue Carried Forward 850,000

Receipts Estimated for Fiscal Year:

| | |
|---|---------|
| 4010 Property Taxes - Current Year | 846,656 |
| 4120 Donations/Grants/Hotel Motel | 10,000 |
| 4121 Sponsorships | 2,500 |
| 4122 4th of July Sponsorships | 49,400 |
| 4210 Interest Earned | - |
| 4240 Vending Revenue | 1,000 |
| 4240 Ty Warner BackStop Concessions | 4,000 |
| 4270 Building/Park Rentals | 80,000 |
| 4700 Recreation Programs-EC Department | 14,000 |
| 4700 Recreation Programs-Athletics Department | 150,000 |
| 4700 Recreation Programs-Day Camp Department | 100,000 |
| 4700 Recreation Programs-Senior Department | 50,000 |
| 4700 Recreation Programs-Cultural Arts Department | 80,000 |
| 4700 Recreation Contractual Programs | - |
| 4700 Holly Days/Community Event | 10,000 |
| 4700 Westmont Performing Arts | 6,000 |
| 4700 4th of July (Summer) | 4,000 |
| 4700 Winter Beer Fest | 30,000 |
| 4700 General Special Events | 9,000 |
| 4700 RTTF-Race to the Flag | 8,000 |
| 4700 Ballfield Field Signs | 4,000 |
| 4710 Spray Park | 55,000 |
| 4908 Transfer from 08 | 9,000 |

Total: 2,372,556

Budgeted Expenditures:

| | |
|--|---------|
| 5001 Salaries - Administrative, Clerical, Registration | 124,000 |
| 5002 Salaries- Custodial | 80,000 |
| 5005 Salaries - Ty Backstop | 4,000 |
| 5005 Salaries - Spray Park | 25,000 |
| 5008 Salaries - Supervisors | 315,000 |
| 5010 Salaries - Special Recreation | 8,000 |
| 5700 Recreation Contractual Programs | - |
| 5700 Ballfield Field Signs | 3,000 |
| 5700 Recreation Programs - EC Department | 8,000 |
| 5700 RTTF-Race to the Flag | 9,000 |
| 5700 General Special Events | 10,000 |
| 5700 Holly Days/Community Events | 12,000 |

| | |
|---|---------|
| 5700 Westmont Performing Arts | 15,000 |
| 5700 Winter Beer Fest | 25,000 |
| 5700 Recreation Programs - Senior Department | 35,000 |
| 5700 Recreation Programs - Cultural Arts Department | 55,000 |
| 5700 4th of July | 68,000 |
| 5700 Recreation Programs - Day Camp Department | 80,000 |
| 5700 Recreation Programs - Athletics Department | 85,000 |
| 5708 Inclusion | 9,000 |
| 5710 Ty Spray Park Water and Materials | 19,000 |
| 5785 Scholarships | - |
| 6010 Insurance/Hospital | 225,000 |
| 6150 Sales Tax | 2,000 |
| 6210 Service Contracts | 12,000 |
| 6310 Utilities/Gas | 30,000 |
| 6320 Utilities/Water | 68,000 |
| 6330 Utilities/Electric | 58,000 |
| 6340 Utilities/Telephone | 29,000 |
| 6350 Internet and Cable | 35,000 |
| 6450 Building Maintenance Supplies | 12,000 |
| 6480 Other Repairs and Maintenance | 12,000 |
| 6710 Vending Supplies | 500 |
| 6710 Ty Park Backstop Supplies | 7,000 |
| 7010 Computer Services | 11,500 |
| 7050 Advertising | 10,000 |
| 7070 Postage | 10,000 |
| 7090 Office Supplies | 20,000 |
| 7100 Brochure Production | 18,000 |
| 7120 Subscriptions | 500 |
| 7160 Administration Expense | 5,000 |
| 7162 New Building - Furniture, Appliances, Supplies | 200,000 |
| 7165 Credit Card Expense | 25,000 |
| 7170 Promotional Supplies | 10,000 |
| 8001 Computer/Office Equipment | 10,000 |
| 8502 ePact Software | 3,200 |
| 8507 Disc Golf Course | 40,000 |
| 8510 Wolverines Softball Team Gear Upgrade | 7,500 |
| 8591 Misc. | 10,000 |

Total: 1,860,200

Ending Balance: 512,356

3. Illinois Municipal Retirement Fund**FY2023-24**

| | |
|--|----------------------|
| 4005 Revenue Carried Forward | 30,000 |
| <u>Receipts Estimated for Fiscal Year:</u> | |
| 4010 Property Taxes - Current Year | 67,370 |
| 4210 Interest Earned | - |
| 4901 Transfer from Corp | 132,000 |
| Total: | <u>229,370</u> |
| <u>Budgeted Expenditures:</u> | |
| 6040 I.M.R.F. Payments | 210,000 |
| Total: | <u>210,000</u> |
| Ending Balance: | <u><u>19,370</u></u> |

4. Liability Insurance Fund**FY2023-24**

| | |
|--|----------------------|
| 4005 Revenue Carried Forward | 25,000 |
| <u>Receipts Estimated for Fiscal Year:</u> | |
| 4010 Property Taxes - Current Year | 67,370 |
| 4901 Transfer from Corp | 20,000 |
| Total: | <u>112,370</u> |
| <u>Budgeted Expenditures:</u> | |
| 6020 Insurance - Workmen's Compensation | 32,000 |
| 6030 Unemployment - Tax | 22,000 |
| 6110 Insurance - Liability | 46,000 |
| Total: | <u>100,000</u> |
| Ending Balance: | <u><u>12,370</u></u> |

5. Museum and Aquarium FundFY2023-24

4005 Revenue Carried Forward 30,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 49,271

4120 Donations/Misc. -

4901 Transfer from Corporate -

Total: 79,271Budgeted Expenditures:

5001 Salaries - Administrative/Clerical 31,282

5005 Salaries - Part Time 4,000

5700 Museum Programs 2,000

6310 Utilities/Gas 2,000

6320 Utilities/Water 500

6330 Utilities/Electric 1,500

6340 Utilities/Telephones 1,600

6440 Maintenance 10,000

6450 Building Supplies 1,000

7090 Office Supplies 500

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: 60,382Ending Balance: 18,889**6. Audit Fund**FY2023-24

4005 Revenue Carried Forward 7,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 30,165

4210 Interest Earned -

4901 Transfer from Corp 14,000

Total: 51,165Budgeted Expenditures:

5001 Salaries - Administrative/Clerical 13,000

7030 Auditing Services 27,000

8591 Misc. -

Total: 40,000Ending Balance: 11,165

7. Working Cash Fund

FY2023-24

4005 Revenue Carried Forward

94,581

Total: -

Budgeted Expenditures:

Transfer to Funds if necessary

Ending Balance: 94,581

8. Recreation For Handicapped (SEASPAR) Fund

FY2023-24

4005 Revenue Carried Forward

292,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year

268,907

4011 Property Taxes - SEASPAR

133,305

Total: 694,212

Budgeted Expenditures:

5001 Wages - Administrative/Clerical

15,750

6210 Service Contracts - ADA Doors

6,300

7162 New Multi-Purpose Building

250,000

7550 Westmont Park District contribution to Southeast
Assoc. of Special Parks & Recreation (SEASPAR)

133,305

7902 Transfer to 02 - Inclusion

9,000

8024 Fitness Club Front Entrance Upgrade

13,000

8026 Fitness Club Woman's Locker Room Upgrades

10,000

8508 Parking Lots

20,000

8512 Fritz Werley Park Redevelopment

60,000

8514 TWP Playground rubber replacement

100,000

8591 Miscellaneous

15,000

8600 Elevators Repairs

3,000

8617 Pathways - All Parks

20,000

8623 Jim Long Parking Lot Repave

20,000

8624 Admin Floors-Vestibules

7,000

Total: 682,355

Ending Balance: 11,857

10. Capital Project Fund

FY2023-24

Receipts Estimated for Fiscal Year:

| | |
|--|------------------|
| 4930 Transfer from Capital Replacement | 4,369,000 |
| Total: | <u>4,369,000</u> |

Budgeted Expenditures:

| | |
|---|------------------|
| 7161 Vet's Building A/E & CM Services | 149,000 |
| 7162 Vet's Building Construction, Furnishings & Contingency | 1,870,000 |
| 8021 Golf Course Bunker Replacement | 175,000 |
| 8024 Fitness Club Lobby/Entryway Upgrades | 3,300 |
| 8025 Fitness Club Study | 4,000 |
| 8025 Fitness Equipment Annual Replacement | 33,000 |
| 8026 Fitness Club Woman's Locker Room Upgrades | 11,500 |
| 8502 Wifi Upgrades | 7,500 |
| 8505 Museum Window Replacement | 85,000 |
| 8511 Spray Park Mechanical Upgrades | 70,000 |
| 8511 ComEd LED Light Improvement James Long and Bellerive Parks | 14,000 |
| 8512 Fritz Werley Park Expansion | 600,000 |
| 8514 Veterans Playground Improvements w/ Rubber Surface | 194,000 |
| 8515 Williams Cove 5-12 year old play equipment | 150,000 |
| 8569 Three (3) Maintenance Trucks | 225,000 |
| 8591 Miscellaneous | 50,000 |
| 8603 Fairway Mower | 46,000 |
| 8603 Greens Mower w/ verti-cutter | 61,100 |
| 8621 James M. Long Park Maintenance Garage | 160,000 |
| 8629 Diane Main Athletic Lights | 250,000 |
| 8630 Digital Sign | 30,000 |
| 8633 Lot 2 350 N. Grant St. Acquisition | 180,000 |
| Total: | <u>4,368,400</u> |
| Ending Balance: | <u>600</u> |

12. Social Security Fund

FY2023-24

4005 Revenue Carried Forward 20,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 69,381

4210 Interest Earned

4901 Transfer from Corp 86,000

Total: 175,381

Budgeted Expenditures:

6050 Social Security Payments 172,000

Total: 172,000

Ending Balance: 3,381

13. Park Supervisors Fund**FY2023-24**

4005 Revenue Carried Forward 20,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 49,271

4210 Interest Earned

4901 Transfer from Corp 30,000

Total: 99,271

Budgeted Expenditures:

5009 Salaries - Park Supervisors 75,000

7160 Other Administrative Expenses 500

7200 Security/Monitoring 10,250

8591 Misc. 500

Total: 86,250

Ending Balance: 13,021

20. Golf Course Fund**FY2023-24**

4005 Revenue Carried Forward 145,000

Receipts Estimated for Fiscal Year:

4120 Donations -

4210 Interest Earned -

4220 Greens Fee 215,000

4221 Jr Golf 65,000

4227 Advertising 1,000

4230 Beverage Income 30,000

4240 Concession Income 5,000

4250 Pro Shop Merchandise 2,500

4260 Equipment Rental 35,000

4281 Gift Certificates 500

4320 Golf Lessons 15,000

4305 Auction of Golf Carts 20,000

Total: 534,000

Budgeted Expenditures:

5002 Contractual - Custodial 10,000

5004 Contractual - Golf Pro 13,000

5005 Salaries - Part-Time 100,000

5007 Salaries - Seasonal 82,000

5008 Salaries - Supervisors 33,000

6150 Sales Tax 4,000

6160 License 1,500

6210 Service Contracts 7,500

6230 Rentals Equipment 1,500

6310 Utilities/Gas 4,000

6320 Utilities/Water 4,500

6330 Utilities/Electric 10,000

| | |
|---------------------------------------|------------------------|
| 6340 Utilities/Telephone | 2,500 |
| 6350 Internet/Cable | 10,700 |
| 6410 Motor Fuel | 2,500 |
| 6420 Vehicle Supplies | 11,000 |
| 6440 Maintenance Supplies/Repairs | 60,000 |
| 6450 Janitorial Supplies | 1,000 |
| 6480 Other Maintenance and Repairs | - |
| 6620 Landscaping/Plantings | 7,000 |
| 6710 Concession Resale | 19,000 |
| 6730 Concession Supplies | 1,500 |
| 6731 Junior League Expenses | 3,500 |
| 6740 Pro Shop Supplies | 2,000 |
| 6750 Pro Shop Merchandise | 4,000 |
| 7010 Computer Services | 1,000 |
| 7050 Advertising | 2,500 |
| 7070 Postage | 500 |
| 7090 Office Supplies | 1,000 |
| 7110 Travel | 1,000 |
| 7120 Subscriptions | 250 |
| 7130 Professional Memberships | 1,000 |
| 7140 Professional Development | 1,000 |
| 7160 Other Administration Expenses | 500 |
| 7165 Credit Card Expense | 13,000 |
| 7170 Promotional Supplies | 2,000 |
| 8020 Golf Course Improvements/Bunkers | 25,000 |
| 8602 8 Golf Carts | 49,750 |
| 8591 Misc | 5,000 |
| | Total: 499,200 |
| | Ending Balance: 34,800 |

25. Fitness Club Fund

FY2023-24

4005 Revenue Carried Forward 65,000

Receipts Estimated for Fiscal Year:

4210 Interest Earned
4240 Concession 2,500
4250 Pro Shop Merchandise 2,500
4310 Yearly Membership Income 300,000
4330 Court Time/Guest/Rentals 20,000

Total: 390,000

Budgeted Expenditures:

5002 Contractual - Custodial 42,000
5004 Contractual - Instructors 5,000
5005 Salaries - Part-Time 131,000
5008 Salaries - Supervisors 48,000
6150 Sales Tax 1,000
6160 License 1,500
6210 Service Contracts 7,500
6310 Utilities/Gas 12,000
6320 Utilities/Water 16,000
6330 Utilities/Electric 40,000
6340 Utilities/ Telephone 3,500
6350 Internet/Cable 15,000
6450 Janitorial Supplies 10,000
6480 Other Repairs -Maintenance 15,000
6615 Building Expense 10,000
6710 Concession - Resale 3,000
6730 Counter Supplies 1,500
6740 Club Supplies 4,500
6750 Pro Shop Merchandise - Resale 1,000
7010 Computer Services 1,000
7050 Advertising 3,000
7090 Office Supplies/Postage 500
7120 Subscriptions 500
7160 Other Administrative Expenses 1,000
7165 Credit Card Expense 6,000
7170 Promotional Supplies 2,000
8001 Office Equipment 1,000
8009 Gym/Recreation Equipment 2,000
8025 Fitness Equipment/Repairs 2,000
8591 Miscellaneous 1,000

Total: 387,500

Ending Balance: 2,500

30. Capital Replacement Fund

FY2023-24

4005 Revenue Carried Forward 4,225,555

Receipts Estimated for Fiscal Year:

4140 Developers Donations -

4150 WYBA 30,000

4210 Interest Earned -

4280 Miscellaneous Receipts -

4901 Transfer from corp 450,000

4930 Transfer from Bonds 100,000

Total: 4,805,555

7910 Transfer to Capital Projects 4,369,000

Total: 4,369,000

Ending Balance: 436,555

40. Debt Service Fund**FY2023-24**

4005 Revenue Carried Forward 70,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 1,006,536

4210 Interest Earned -

Total: 1,076,536Budgeted Expenditures:

7500 Bond Principal-Limited Tax Series 2022B 59,930

7520 Bond Interest-Limited Tax Series 2022B 2,847

7500 Bond Principal-Limited Tax Series 2022C 900,000

7520 Bond Interest-Limited Tax Series 2022C 33,210

7530 Bond Expense 6,000

Total: 1,001,987Ending Balance: 74,549**40. Alternate Bonds Fund****FY2023-24**Receipts Estimated for Fiscal Year:

4030 Bond Proceeds 1,001,000

4215 Interest -

Total: 1,001,000Budgeted Expenditures:

7600 Principal-Alt Rev Series 2003A 457,964

7620 Interest-Alt Rev Series 2003A 227,036

7620 Interest-Alt Rev Series 2022 170,263

7630 Bond Expense 2,000

7930 Transfer to Capital Replacement 100,000

Total: 957,263Ending Balance: 43,737Ending Balance-Combined: 118,286