

FINAL BUDGET
Westmont Park District
Budget and Appropriation Ordinance
FY2023-24

Expenditures Budget for Fiscal Year	FY2023-24
General Corporate	1,582,578
Recreation	1,909,700
I.M.R.F.	210,000
Liability	108,000
Museum	60,382
Audit	40,000
Recreation for Handicapped	668,355
Bonds and Interest	1,859,250
Capital Improvements	4,215,900
Golf Course Operations	512,200
Social Security	172,000
Park Supervisor's Fund	91,250
Fitness Club	377,500
Total	11,807,115
Balance of All Funds Forwarded	6,917,136
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	50,500

Spray Park	55,000
Greens Fees	315,500
Pro Shop Merchandise	5,000
Equipment Rental	45,000
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>2,802,900</u>
Total A & B	<u><u>7,015,508</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:	6,917,136
B. That the estimated cash expected to be received during the fiscal year from all sources is:	7,015,508
C. That the estimated expenses contemplated for the fiscal year are:	11,807,115
D. That the unrestricted cash expected to be on hand at the end of the fiscal year is:	1,796,609
E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is:	328,920

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

1. General Corporate Fund

FY2023-24

4005 Revenue Carried Forward	920,000
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	1,613,876
4020 Property Taxes - Prior Years	500
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:	2,882,376
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Budgeted Expenditures:

5001 Salaries - Administrative, Clerical, Bookkeeping	344,578
5006 Salaries - Park Maintenance	390,000
5007 Salaries - Seasonal	250,000
6050 Property Tax-Wilmette Ave	7,000
6120 Insurance/Fire	47,000
6210 Service Contracts	27,000
6410 Motor Fuel	50,000
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	170,000
6615 Building Upkeep	18,000
6620 Landscaping/Plantings	25,000
6800 Background Checks	9,000
6890 Memorial Expense	6,000
7010 Computer/Data Services	25,000
7040 Legal Service	50,000
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	28,000
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:	<u>2,322,578</u>

Ending Balance: 559,798

2. Recreational Program Fund

FY2023-24

4005 Revenue Carried Forward 925,000

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:	<u>2,447,556</u>

Budgeted Expenditures:

5001 Salaries - Administrative, Clerical, Registration	130,000
5002 Salaries- Custodial	92,000
5005 Salaries - Ty Backstop	8,000
5005 Salaries - Spray Park	30,000
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	35,000
6320 Utilities/Water	71,000
6330 Utilities/Electric	66,000
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	12,000
7050 Advertising	10,000
7070 Postage	10,000
7090 Office Supplies	20,000
7100 Brochure Production	24,000
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
8610 Wolverines Softball Team Gear Upgrade	7,500
8591 Misc.	10,000

Total: 1,909,700

Ending Balance: 537,856

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	19,000
<u>Receipts Estimated for Fiscal Year:</u>	
4010 Property Taxes - Current Year	67,370
4901 Transfer from Corp	28,000
Total:	<u>114,370</u>
<u>Budgeted Expenditures:</u>	
6020 Insurance - Workmen's Compensation	32,000
6030 Unemployment - Tax	28,000
6110 Insurance - Liability	48,000
Total:	<u>108,000</u>
Ending Balance:	<u><u>6,370</u></u>

5. Museum and Aquarium Fund

FY2023-24

4005 Revenue Carried Forward 35,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 49,271

4120 Donations/Misc. -

4901 Transfer from Corporate -

Total: 84,271

Budgeted 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: 60,382

Ending Balance: 23,889

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: 51,165

Budgeted Expenditures:

5001 Salaries - Administrative/Clerical 13,000

7030 Auditing Services 27,000

8591 Misc. -

Total: 40,000

Ending 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

282,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year

268,907

4011 Property Taxes - SEASPAR

133,305

Total: 684,212

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

10,000

8512 Fritz Werley Park Redevelopment

60,000

8514 TWP Playground rubber replacement

100,000

8528 Kiwanis Park Improvement

20,000

8591 Miscellaneous

10,000

8617 Pathways - All Parks

13,000

8623 Jim Long Parking Lot Repave

20,000

8624 Admin Floors-Vestibules

7,000

Total: 677,355

Ending Balance: 6,857

10. Capital Project Fund**FY2023-24**Receipts Estimated for Fiscal Year:

4930 Transfer from Capital Replacement	4,216,500
Total:	<u>4,216,500</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	90,000
8511 Spray Park Mechanical Upgrades	70,000
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
8528 Kiwanis Park Improvement	22,500
8569 Three (3) Maintenance Trucks	225,000
8591 Miscellaneous	50,000
8603 Fairway Mower	46,000
8603 Greens Mower w/ verti-cutter	61,100
8617 ComEd LED Light Improvement James Long and Bellerive Parks	14,000
8621 James M. Long Park Maintenance Garage	160,000
8629 Diane Main Athletic Lights	250,000
8630 Digital Sign	30,000
Total:	<u>4,215,900</u>

Ending Balance: 600

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
<u>Receipts Estimated for Fiscal Year:</u>	
4010 Property Taxes - Current Year	49,271
4210 Interest Earned	
4901 Transfer from Corp	30,000
Total:	<u>99,271</u>
<u>Budgeted Expenditures:</u>	
5009 Salaries - Park Supervisors	80,000
7160 Other Administrative Expenses	500
7200 Security/Monitoring	10,250
8591 Misc.	500
Total:	<u>91,250</u>
Ending Balance:	<u>8,021</u>

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

4005 Revenue Carried Forward	97,000
<u>Receipts Estimated for Fiscal Year:</u>	
4120 Donations	-
4210 Interest Earned	-
4220 Greens Fee	250,000
4221 Jr Golf	65,000
4227 Advertising	1,000
4230 Beverage Income	38,000
4240 Concession Income	5,000
4250 Pro Shop Merchandise	2,500
4260 Equipment Rental	45,000
4281 Gift Certificates	500
4320 Golf Lessons	15,000
4305 Auction of Golf Carts	20,000
Total:	<u>539,000</u>
<u>Budgeted Expenditures:</u>	
5002 Contractual - Custodial	10,000
5004 Contractual - Golf Pro	13,000
5005 Salaries - Part-Time	112,000
5007 Salaries - Seasonal	82,000
5008 Salaries - Supervisors	33,000
6150 Sales Tax	4,000
6160 License	1,500
6210 Service Contracts	8,500
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	60,000
6450 Janitorial Supplies	1,000
6480 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
8591 Misc	5,000
8602 8 Golf Carts	49,750
Total:	<u>512,200</u>
Ending Balance:	<u><u>26,800</u></u>

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 130,000
5008 Salaries - Supervisors 50,000
6150 Sales Tax 1,000
6160 License 1,500
6210 Service Contracts 7,500
6310 Utilities/Gas 12,000
6320 Utilities/Water 11,000
6330 Utilities/Electric 35,000
6340 Utilities/ Telephone 3,500
6350 Internet/Cable 15,000
6450 Janitorial Supplies 8,000
6480 Other Repairs -Maintenance 15,000
6615 Building Expense 10,000
6710 Concession - Resale 4,000
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: 377,500

Ending Balance: 12,500

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 170,000

Total: 4,875,555

7910 Transfer to Capital Projects 4,216,500

Total: 4,216,500

Ending Balance: 659,055

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

4005 Revenue Carried Forward 177,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 1,006,536

4210 Interest Earned -

Total: 1,183,536Budgeted 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: 1,001,987**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 170,000

Total: 1,027,263Ending Balance-Combined: 155,286