

FINAL BUDGET
Westmont Park District
Budget and Appropriation Ordinance
FY2025-26

Expenditures Budget for Fiscal Year	<u>FY2025-26</u>
General Corporate	1,721,050
Recreation	2,382,122
I.M.R.F.	170,000
Liability	130,000
Museum	64,225
Audit	43,196
Recreation for Handicapped	585,199
Bonds and Interest	1,944,056
Capital Improvements	2,071,800
Golf Course Operations	542,008
Social Security	180,000
Park Supervisor's Fund	106,508
Fitness Club	459,083
Total	<u>10,266,055</u>
 Balance of All Funds Forwarded	 3,988,731
 Receipts Estimated for Fiscal Year	 <u>FY2025-26</u>
A. Property Taxes	
General Corporate	1,765,000
Recreation	923,000
I.M.R.F.	73,000
Liability	72,500
Museum	53,380
Audit	35,000
Rec. for Handicapped	442,900
Bonds and Interest	1,092,603
Social Security	77,000
Park Supervisor's Fund	54,500
Total	<u>4,588,883</u>
 B. Non-Taxable Receipts	 <u>FY2025-26</u>
Donations	-
Interest Earned	75,000
Recreation Programs	500,000
Holly Days	8,500
Miscellaneous Receipts	-
Fitness Club Memberships	360,000
Bond Proceeds	1,080,280
Fitness Club Facility Rental	20,000
Guest Fees	5,000
Personal Training	5,000
Passport to Fitness	13,000

Building/Park Rentals	80,000
WYBA	43,000
Developer Contributions	-
Advertising	-
Concession Revenue	79,500
Spray Park	-
Greens Fees	393,000
Pro Shop Merchandise	3,500
Equipment Rental	60,000
Event Hall Rental Policies	3,500
Golf Lessons	6,000
Summer Special Events	8,000
Fall Special Events	30,000
Winter Beer Fest	27,000
Race to the Flag	7,000
Westmont Performing Arts	12,000
Grants	303,000
Memorial	4,000
Hotel/Motel Grants	10,750
Sponsorships	50,400
Contract Income	65,000
Total	<u>3,252,430</u>
 Total A & B	 <u><u>7,841,313</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:	3,988,731
B. That the estimated cash expected to be received during the fiscal year from all sources is:	7,841,313
C. That the estimated expenses contemplated for the fiscal year are:	10,266,055
D. That the unrestricted cash expected to be on hand at the end of the fiscal year is:	1,440,786
E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is:	246,710

**WESTMONT PARK DISTRICT
FINAL BUDGET
FY2025-26**

1. General Corporate Fund

FY2025-26

4005 Revenue Carried Forward	800,000
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	1,763,000
4020 Property Taxes - Prior Years	1,000
4040 Replacement Tax	1,000

4154 Grant St. OSLAD reimbursement	228,000
4160 Memorial Income	4,000
4175 Contract Income	65,000
4210 Interest Earned	75,000
4280 Miscellaneous Receipts	-

Total:	2,937,000
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Budgeted Expenditures:

5001 Salaries - Administrative, Clerical, Bookkeeping	352,000
5006 Salaries - Park Maintenance	400,000
5007 Salaries - Seasonal	300,000
6050 Property Tax-Wilmette Ave	7,550
6120 Insurance/Fire	65,500
6210 Service Contracts	44,100
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	10,000
6610 Park Upkeep/Maintenance	157,000
6611 Fertilizer/Chemicals/Salt	23,000
6615 Building Upkeep	20,000
6620 Landscaping/Plantings	30,000
6800 Background Checks	9,000
6890 Memorial Expense	10,000
7010 Computer/Data Services	45,000
7040 Legal Service	35,000
7041 Arbitrage Consultants	1,000
7050 Advertising/Publications	4,000
7110 Travel and Gas Allowance	28,000
7120 Subscriptions	-
7130 Professional Memberships	14,000
7140 Professional Development	16,000
7150 Community Clubs/Organizations	2,500
7160 Administrative Expenses	12,000
7903 Transfer to IMRF Fund	95,000
7904 Transfer to Liability	51,000
7906 Transfer to Audit	10,000

7912 Transfer to FICA Fund	100,000
7913 Transfer to Park Supervisor	48,000
7930 Transfer to Capital Replacement	350,000
8591 Miscellaneous	15,000
8598 Life Safety	8,000
Total:	<u>2,372,050</u>

Ending Balance: 551,950

2. Recreational Program Fund

FY2025-26

4005 Revenue Carried Forward 1,000,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	923,000
4120 Donations/Grants/Hotel Motel	10,750
4121 Sponsorships	1,000
4122 4th of July Sponsorships	49,400
4155 DCEO Playground Grant	75,000
4210 Interest Earned	-
4240 Vending Revenue	500
4240 Ty Warner BackStop Concessions	10,000
4270 Building/Park Rentals	80,000
4271 Event Hall Rental Policies	3,500
4700 01 Recreation Programs - EC Department	20,000
4700 02 Recreation Programs - Athletics Department	180,000
4700 03 Ballfield Field Signs	3,000
4700 03 4th of July / Summer Special Events	8,000
4700 03 Fall Special Events	30,000
4700 03 Holly Days/Winter Events	8,500
4700 03 Race to the Flag	7,000
4700 03 Westmont Performing Arts	12,000
4700 03 Winter Beer Fest	27,000
4700 04 Recreation Programs - Day Camp Department	160,000
4700 05 Recreation Programs - Senior Department	50,000
4700 06 Recreation Programs - Cultural Arts Department	90,000
4700 Recreation Contractual Programs	-
4710 Spray Park	-
4908 Transfer from 08	6,000
Total:	<u>2,754,650</u>

Budgeted Expenditures:

5001 Salaries - Administrative, Clerical, Registration	123,500
5002 Salaries- Custodial	85,000
5005 Salaries - Ty Backstop	9,500
5005 Salaries - Spray Park	-
5008 Salaries - Supervisors	350,000
5010 Salaries - Special Recreation	9,000
5271 Event Hall Rental Policies	2,500
5700 Recreation Contractual Programs	-
5700 01 Recreation Programs - EC Department	15,000
5700 02 Recreation Programs - Athletics Department	105,000

5700 03 Ballfield Field Signs	3,000
5700 03 Spring Special Events	3,000
5700 03 4th of July/Summer Special Events	79,000
5700 03 Summer Special Events	10,000
5700 03 Fall Special Events	12,000
5700 03 Holly Days/Winter Special Events	21,000
5700 03 Race to the Flag	6,000
5700 03 Westmont Performing Arts	13,000
5700 03 Winter Beer Fest	23,000
5700 04 Recreation Programs - Day Camp Department	126,000
5700 05 Recreation Programs - Senior Department	50,000
5700 06 Recreation Programs - Cultural Arts Department	75,000
5708 Inclusion	9,000
5710 Ty Spray Park Water and Materials	-
5785 Scholarships	1,000
6010 Insurance/Hospital	208,000
6150 Sales Tax	2,000
6210 Service Contracts	27,400
6310 Utilities/Gas	30,000
6320 Utilities/Water	80,000
6330 Utilities/Electric	75,000
6340 Utilities/Telephone	26,000
6350 Internet and Cable	36,800
6450 Building Maintenance Supplies	10,000
6480 Other Repairs and Maintenance	12,000
6710 Vending Supplies	500
6710 Ty Park Backstop Supplies	7,000
7010 Computer Services	21,000
7050 Advertising	8,000
7070 Postage	8,000
7090 Office Supplies	15,000
7100 Brochure Production	25,000
7120 Subscriptions	500
7160 Administration Expense	5,000
7165 Credit Card Expense	35,000
7170 Promotional Supplies	10,000
8001 Computer/Office Equipment	8,000
8512 Fritz Werley and James Long Park Improvements	31,422
8554 Kompan Train at Ty Warner Park	60,000
8554 Ty Warner Playground Replacement	230,000
8560 Buff and Seal Gym Floor	6,000
8591 Misc.	10,000
8551 Diane Main Park Field 1	20,000
8605 All Wheels Park	210,000
8623 WCC Roof Top HVAC	34,000
Total:	<u>2,382,122</u>
Ending Balance:	<u><u>372,528</u></u>

3. Illinois Municipal Retirement Fund

FY2025-26

4005 Revenue Carried Forward	33,000
<u>Receipts Estimated for Fiscal Year:</u>	
4010 Property Taxes - Current Year	73,000
4210 Interest Earned	-
4901 Transfer from Corp	95,000
Total:	<u>201,000</u>
<u>Budgeted Expenditures:</u>	
6040 I.M.R.F. Payments	170,000
Total:	<u>170,000</u>
Ending Balance:	<u><u>31,000</u></u>

4. Liability Insurance Fund

FY2025-26

4005 Revenue Carried Forward	28,000
<u>Receipts Estimated for Fiscal Year:</u>	
4010 Property Taxes - Current Year	72,500
4901 Transfer from Corp	51,000
Total:	<u>151,500</u>
<u>Budgeted Expenditures:</u>	
6020 Insurance - Workmen's Compensation	44,000
6030 Unemployment - Tax	37,000
6110 Insurance - Liability	49,000
Total:	<u>130,000</u>
Ending Balance:	<u><u>21,500</u></u>

5. Museum and Aquarium Fund

FY2025-26

4005 Revenue Carried Forward 46,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 53,380

4120 Donations/Misc. -

4901 Transfer from Corporate -

Total: 99,380

Budgeted Expenditures:

5001 Salaries - Administrative/Clerical 30,000

5005 Salaries - Part Time 4,000

5700 Museum Programs 2,000

6210 Service Contracts 4,800

6310 Utilities/Gas 2,000

6320 Utilities/Water 1,000

6330 Utilities/Electric 2,225

6340 Utilities/Telephones 1,200

6440 Maintenance 5,000

6450 Building Supplies 1,000

7090 Office Supplies 500

7130 Professional Memberships 500

7160 Other Administrative Expenses 1,000

7170 Promotional Supplies 1,000

7180 Displays 1,000

8505 Window Grates Repair 5,000

8591 Misc. 2,000

Total: 64,225

Ending Balance: 35,155

6. Audit Fund

FY2025-26

4005 Revenue Carried Forward 11,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 35,000

4210 Interest Earned

4901 Transfer from Corp 10,000

Total: 56,000

Budgeted Expenditures:

5001 Salaries - Administrative/Clerical 14,196

7030 Auditing Services 29,000

8591 Misc. -

Total: 43,196

Ending Balance: 12,804

7. Working Cash Fund

FY2025-26

4005 Revenue Carried Forward	94,581
Total:	<u>94,581</u>

Budgeted Expenditures:

Transfer to Funds if necessary

Ending Balance: 94,581

8. Recreation For Handicapped (SEASPAR) Fund

FY2025-26

4005 Revenue Carried Forward	153,000
<u>Receipts Estimated for Fiscal Year:</u>	
4010 Property Taxes - Current Year	268,900
4011 Property Taxes - SEASPAR	174,000
Total:	<u>595,900</u>

Budgeted Expenditures:

5001 Wages - Administrative/Clerical	17,199
6210 Service Contracts - ADA Doors & Elevators	16,000
7010 Computer Services	1,000
7550 Westmont Park District contribution to Southeast Assoc. of Special Parks & Recreation (SEASPAR)	174,000
7902 Transfer to 02 - Inclusion	6,000
8025 ADA Recumbent Bike – Fitness Club	5,500
8025 ADA Sci-Fit Trainer	4,500
8591 Miscellaneous	5,000
8510 Diane Main Parking Lot	125,000
8617 Pathways - All Parks	10,000
8623 James Long Park Parking Lot Repave	145,000
8624 Admin Floors-Vestibules	10,000
8633 Grant St. Park Development	72,000

Total: 591,199

Ending Balance: 4,701

10. Capital Project Fund

FY2025-26

Receipts Estimated for Fiscal Year:

4930 Transfer from Capital Replacement	2,072,000
Total:	<u>2,072,000</u>

Budgeted Expenditures:

8502 IT Computer Server	18,000
8508 iStrike Lightning Siren System VMP	7,800
8510 Security Camera – All Wheels Park	15,000
8512 Fritz Werley and James Long Park Improvements	10,000
8513 Spray Park Mechanical Upgrades	256,000
8554 Ty Warner Park Concession Shade Structure	50,000
8554 Ty Warner Park Pavilion Staining	10,000
8566 Playground Mulch Replacement	74,000
8567 Chimney Repairs - Shelters: Ty Warner, Veterans, Lions	40,000
8583 District Phone System	17,000
8585 Pickleball at Bellerive Park	125,000
8591 Miscellaneous	60,000
8606 All Wheels Park	444,000
8621 James Long Park Maintenance Garage	397,000
8624 New Roof – Administrative Office	48,000
8627 Ball Drag	35,000
8627 New Water Tank	5,000
8630 Digital Sign	30,000
8633 Grant St. Park Development	430,000
Total:	<u>2,071,800</u>

Ending Balance: 200

12. Social Security Fund

FY2025-26

4005 Revenue Carried Forward	7,500
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	77,000
4210 Interest Earned	-
4901 Transfer from Corp	100,000
Total:	<u>184,500</u>

Budgeted Expenditures:

6050 Social Security Payments	180,000
Total:	<u>180,000</u>

Ending Balance: 4,500

13. Park Supervisors Fund**FY2025-26**

4005 Revenue Carried Forward	6,800
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	54,500
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4210 Interest Earned	-
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4901 Transfer from Corp	48,000
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Total:	109,300
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Budgeted Expenditures:

5009 Salaries - Park Supervisors	100,000
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7160 Other Administrative Expenses	500
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7200 Security/Monitoring	6,008
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8591 Misc.	-
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Total:	106,508
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Ending Balance:	2,792
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20. Golf Course Fund**FY2025-26**

4005 Revenue Carried Forward	100,000
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Receipts Estimated for Fiscal Year:

4120 Donations	-
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4210 Interest Earned	-
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4220 Greens Fee	325,000
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4221 Jr Golf	67,000
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4227 Advertising	-
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4230 Beverage Income	55,000
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4240 Concession Income	6,000
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4250 Pro Shop Merchandise	2,500
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4260 Equipment Rental	60,000
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4281 Gift Certificates	1,000
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4320 Golf Lessons	6,000
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Total:	622,500
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Budgeted Expenditures:

5002 Contractual - Custodial	10,000
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5004 Contractual - Golf Pro	6,000
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5005 Salaries - Part-Time	148,000
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5007 Salaries - Seasonal	87,000
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5008 Salaries - Supervisors	63,500
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6150 Sales Tax	7,000
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6160 License	1,500
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6210 Service Contracts	13,000
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6230 Rentals Equipment	1,500
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6310 Utilities/Gas	4,000
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6320 Utilities/Water	4,500
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6330 Utilities/Electric	14,000
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6340 Utilities/Telephone	1,008
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6350 Internet/Cable	11,000
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6410 Motor Fuel	2,500
6420 Vehicle Supplies	15,000
6440 Maintenance Supplies	30,000
6611 Fertilizer, Insecticides	30,000
6450 Janitorial Supplies	3,000
6480 Maintenance and Repairs	8,000
6620 Landscaping/Plantings	7,000
6710 Concession Resale	27,000
6730 Concession Supplies	1,500
6731 Junior League Expenses	3,250
6740 Pro Shop Supplies	2,500
6750 Pro Shop Merchandise	5,000
7010 Computer Services	1,000
7050 Advertising	2,000
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	20,000
7170 Promotional Supplies	2,000
8591 Misc	5,000
Total:	<u>542,008</u>
Ending Balance:	<u><u>80,492</u></u>

25. Fitness Club Fund

FY2025-26

4005 Revenue Carried Forward 180,000

Receipts Estimated for Fiscal Year:

4210 Interest Earned -
 4230 Beverage Income 4,500
 4240 Concession Income 3,500
 4250 Pro Shop Merchandise 1,000
 4270 Facility Rental 20,000
 4310 Yearly Membership Income 360,000
 4330 Guest Fees 5,000
 4351 Personal Training 5,000
 4352 Passport to Fitness 13,000

Total: 592,000

Budgeted Expenditures:

5002 Contractual - Custodial 45,000
 5004 Salaries - Instructors 14,000
 5005 Salaries - Part-Time 142,000
 5008 Salaries - Supervisors 46,025
 6150 Sales Tax 1,000
 6160 License 1,250
 6210 Service Contracts 13,000
 6310 Utilities/Gas 15,000
 6320 Utilities/Water 12,000
 6330 Utilities/Electric 44,000
 6340 Utilities/ Telephone 1,008
 6350 Internet/Cable 19,000
 6450 Janitorial Supplies 9,000
 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 2,000
 7010 Computer Services 1,000
 7050 Advertising 500
 7090 Office Supplies/Postage 250
 7120 Subscriptions 250
 7160 Other Administrative Expenses 1,000
 7165 Credit Card Expense 8,000
 7170 Promotional Supplies 2,000
 8001 Office Equipment 1,000
 8009 Gym/Recreation Equipment 2,000
 8025 Fitness Equipment/Repairs 2,000
 8025 Annual Equipment Replacement 37,000
 8065 Refinish Wood Floors 4,800
 8591 Miscellaneous -

Total: 459,083

Ending Balance: 132,917

30. Capital Replacement Fund**FY2025-26**

4005 Revenue Carried Forward 1,518,000

Receipts Estimated for Fiscal Year:

4140 Developers Donations -

4150 WYBA 40,000

4210 Interest Earned -

4280 Miscellaneous Receipts -

4901 Transfer from Corp 350,000

4930 Transfer from Bonds 200,000

Total: 2,108,000

7910 Transfer to Capital Projects 2,072,000

Total: 2,072,000Ending Balance: 36,000**40. Debt Service Fund****FY2025-26**

4005 Revenue Carried Forward 10,850

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 1,092,603

4210 Interest Earned -

Total: 1,103,453Budgeted Expenditures:

7500 Bond Principal-Limited Tax Series 2024A 85,470

7520 Bond Interest-Limited Tax Series 2024A 4,274

7500 Bond Principal-Limited Tax Series 2024B 952,270

7520 Bond Interest-Limited Tax Series 2024B 39,329

7530 Bond Expense 7,000

Total: 1,088,343**40. Alternate Bonds Fund****FY2025-26**Receipts Estimated for Fiscal Year:

4030 Bond Proceeds 1,080,280

4215 Interest -

Total: 1,080,280Budgeted Expenditures:

7600 Principal-Alt Rev Series 2007A 269,664

7620 Interest-Alt Rev Series 2007A 415,336

7620 Interest-Alt Rev Series 2022 170,263

7630 Bond Expense 450

7930 Transfer to Capital Replacement 200,000

Total: 1,055,713Ending Balance-Combined: 39,677