

FINAL BUDGET
Westmont Park District
Budget and Appropriation Ordinance
FY2026-27

Expenditures Budget for Fiscal Year	FY2026-27
General Corporate	1,832,180
Recreation	2,229,472
I.M.R.F.	170,000
Liability	158,000
Museum	76,966
Audit	50,410
Recreation for Handicapped	479,161
Bonds and Interest	1,975,911
Capital Improvements	1,472,705
Golf Course Operations	656,295
Social Security	185,000
Park Supervisor's Fund	91,258
Fitness Club	1,067,290
Total	10,444,648
 Balance of All Funds Forwarded	 3,528,081

Receipts Estimated for Fiscal Year	FY2026-27
A. Property Taxes	
General Corporate	1,824,000
Recreation	951,000
I.M.R.F.	76,000
Liability	75,000
Museum	54,000
Audit	37,000
Rec. for Handicapped	463,000
Bonds and Interest	1,124,828
Social Security	80,000
Park Supervisor's Fund	56,000
Total	4,740,828

B. Non-Taxable Receipts	FY2026-27
Donations	-
Interest Earned	95,000
EV Charger Income	8,000
Grants	100,000
Terminal Reserve Income	400,000
Memorial	6,000
Hotel/Motel Grants	10,750
Contract Income	65,000
Bond Proceeds	1,109,000
WYBA	3,000
Developer Donation / Impact Fees	500,000
Advertising	1,000
Miscellaneous Receipts	-
Recreation Programs	645,500
Sponsorships	107,000
Event Hall Rental Policies	3,500
Credit Card Fee Income	63,000
Building/Park Rentals	100,000
Winter Beer Fest	27,000

Winter Special Events	15,500
Spring Special Events	1,000
Summer Special Events	15,000
Fall Special Events	28,000
Concession Revenue	90,000
Spray Park	55,000
Race to the Flag	3,500
Westmont Performing Arts	12,000
Greens Fees	393,000
Golf Lessons	6,000
Pro Shop Merchandise	3,500
Equipment Rental	60,000
Fitness Club Memberships	430,000
Fitness Club Facility Rental	20,000
Guest Fees	6,000
Personal Training	1,500
Passport to Fitness	14,000
Total	<u>4,397,750</u>
 Total A & B	 <u><u>9,138,578</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:	3,528,081
B. That the estimated cash expected to be received during the fiscal year from all sources is:	9,138,578
C. That the estimated expenses contemplated for the fiscal year are:	10,444,648
D. That the unrestricted cash expected to be on hand at the end of the fiscal year is:	1,878,925
E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is:	343,086

**WESTMONT PARK DISTRICT
FINAL BUDGET
FY2026-27**

1. General Corporate Fund

FY2026-27

4005 Revenue Carried Forward	914,000
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	1,818,000
4020 Property Taxes - Prior Years	5,000
4040 Replacement Tax	1,000
4160 Memorial Income	6,000
4175 Contract Income	65,000
4205 EV Charger Income	8,000
4208 Terminal Reserve Income	400,000
4210 Interest Earned	50,000
4280 Miscellaneous Receipts	-
Total:	<u>3,267,000</u>

Budgeted Expenditures:

5001 Salaries - Administrative, Clerical, Bookkeeping	366,200
5006 Salaries - Park Maintenance	386,500
5007 Salaries - Seasonal	330,000
5271 Event Hall Policies	3,200
6050 Property Tax-Wilmette Ave	8,280
6120 Insurance/Fire	84,500
6210 Service Contracts	43,000
6410 Motor Fuel	47,000
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	150,000
6611 Fertilizer/Chemicals/Salt	29,000
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	40,000
7050 Advertising/Publications	4,000
7110 Travel and Gas Allowance	18,000
7120 Subscriptions	-
7130 Professional Memberships	14,000
7140 Professional Development	16,000
7150 Community Clubs/Organizations	2,500
7160 Administrative Expenses	15,000
7903 Transfer to IMRF Fund	90,000
7904 Transfer to Liability	80,000
7906 Transfer to Audit	10,000
7912 Transfer to FICA Fund	105,000
7913 Transfer to Park Supervisor	35,000
7925 Transfer to Fitness Club	400,000
7930 Transfer to Capital Replacement	-
8591 Miscellaneous	12,000
8598 Life Safety	6,000
8652 Master Plan and Needs Assessment Survey	60,000
Total:	<u>2,552,180</u>

Ending Balance: 714,820

2. Recreational Program Fund

FY2026-27

4005 Revenue Carried Forward 820,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	951,000
4120 Donations/Grants/Hotel Motel	10,750
4121 Sponsorships	1,000
4122 4th of July Sponsorships	106,000
4165 Credit Card Fee Income	35,000
4210 Interest Earned	-
4240 Vending Revenue	500
4240 Ty Warner BackStop Concessions	17,500
4270 Building/Park Rentals	100,000
4271 Event Hall Rental Policies	3,500
4700 01 Recreation Programs - EC Department	17,000
4700 02 Recreation Spring Athletics Department	30,000
4700 02 Recreation Summer Athletics	9,000
4700 02 Recreation Fall Athletics Department	42,000
4700 02 Recreation Winter Athletics	75,000
4700 02 Recreation Indoor Pickleball Athletics Department	7,500
4700 02 Recreation Contractual Youth Athletic Programs	40,000
4700 03 Ballfield Field Signs	3,000
4700 03 Spring Special Events	1,000
4700 03 4th of July / Summer Special Events	15,000
4700 03 Fall Special Events	28,000
4700 03 Holly Days/Winter Events	15,500
4700 03 Race to the Flag	3,500
4700 03 Westmont Performing Arts	12,000
4700 03 Winter Beer Fest	27,000
4700 04 Recreation Programs - Day Camp Department	190,000
4700 05 Recreation Programs - Senior Department	60,000
4700 06 Recreation Programs - Cultural Arts Department	175,000
4700 Recreation Contractual Programs	-
4710 Spray Park	55,000
4908 Transfer from 08	6,000

Total: 2,856,750

Budgeted Expenditures:

5001 Salaries - Administrative, Clerical, Registration	128,000
5002 Salaries- Custodial	102,000
5005 Salaries - Ty Backstop	10,500
5005 Salaries - Spray Park	22,000
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	9,000
5700 02 Recreation Spring Athletics Department	13,500
5700 02 Recreation Summer Athletics Department	6,500
5700 02 Recreation Fall Athletics Department	23,000
5700 02 Recreation Winter Athletics Department	45,000
5700 02 Recreation Indoor Pickleball Athletics Department	300
5700 02 Recreation Contractual Youth Athletic Programs	26,000
5700 03 Ballfield Field Signs	3,000
5700 03 Spring Special Events	2,500

5700 03 4th of July/Summer Special Events	116,000
5700 03 Summer Special Events	10,000
5700 03 Fall Special Events	12,000
5700 03 Holly Days/Winter Special Events	23,000
5700 03 Race to the Flag	6,000
5700 03 Westmont Performing Arts	10,000
5700 03 Winter Beer Fest	24,000
5700 04 Recreation Programs - Day Camp Department	150,000
5700 05 Recreation Programs - Senior Department	45,000
5700 06 Recreation Programs - Cultural Arts Department	95,000
5708 Inclusion	9,000
5710 Ty Spray Park Water and Materials	8,000
5785 Scholarships	2,000
6010 Insurance/Hospital	231,000
6150 Sales Tax	2,000
6210 Service Contracts	28,500
6310 Utilities/Gas	35,000
6320 Utilities/Water	80,000
6330 Utilities/Electric	80,000
6340 Utilities/Telephone	8,916
6350 Internet and Cable	14,556
6450 Building Maintenance Supplies	8,000
6480 Other Repairs and Maintenance	12,000
6710 Vending Supplies	500
6710 Ty Park Backstop Supplies	8,000
7010 Computer Services	21,000
7050 Advertising	8,000
7070 Postage	7,000
7090 Office Supplies	15,000
7100 Brochure Production	25,000
7120 Subscriptions	1,200
7160 Administration Expense	5,000
7165 Credit Card Expense	35,000
7170 Promotional Supplies	10,000
8001 Computer/Office Equipment	8,000
8554 Kompan Train at Ty Warner Park	57,000
8615 WCC - Office Remodel	52,000
8631 James Long Park - Athletic Courts	100,000
8554 Ty Warner Park - Fitness Station	85,000
8554 Ty Concession Shade Structure	14,000
8591 Misc.	15,000

Total: 2,229,472

Ending Balance: 627,278

3. Illinois Municipal Retirement Fund**FY2026-27**

4005 Revenue Carried Forward	35,000
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	76,000
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4210 Interest Earned	
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4901 Transfer from Corporate	90,000
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Total:	201,000
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Budgeted Expenditures:

6040 IMRF Payments	170,000
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Total:	170,000
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Ending Balance:	31,000
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4. Liability Insurance Fund**FY2026-27**

4005 Revenue Carried Forward	24,000
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	75,000
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4901 Transfer from Corporate	80,000
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Total:	179,000
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Budgeted Expenditures:

6020 Insurance - Workmen's Compensation	65,000
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6030 Unemployment - Tax	37,000
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6110 Insurance - Liability	56,000
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Total:	158,000
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Ending Balance:	21,000
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5. Museum and Aquarium Fund**FY2026-27**

4005 Revenue Carried Forward 57,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	54,000
4120 Donations/Misc.	-
4901 Transfer from Corporate	-
Total:	111,000

Budgeted Expenditures:

5001 Salaries - Administrative/Clerical	24,000
5005 Salaries - Part Time	4,000
5700 Museum Programs	2,000
6210 Service Contracts	4,541
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 Exterior Repairs	25,000
8591 Misc.	1,000
Total:	76,966

Ending Balance: 34,034**6. Audit Fund****FY2026-27**

4005 Revenue Carried Forward 9,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	37,000
4210 Interest Earned	
4901 Transfer from Corp	10,000
Total:	56,000

Budgeted Expenditures:

5001 Salaries - Administrative/Clerical	14,410
7030 Auditing Services	36,000
8591 Misc.	
Total:	50,410

Ending Balance: 5,590**7. Working Cash Fund****FY2026-27**

4005 Revenue Carried Forward 94,581

Total: 94,581**Budgeted Expenditures:**

Transfer to Funds if necessary

Ending Balance: 94,581

8. Recreation For Handicapped (SEASPAR) Fund**FY2026-27**

4005 Revenue Carried Forward	22,200
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	269,900
4011 Property Taxes - SEASPAR	193,100
Total:	485,200

Budgeted Expenditures:

5001 Wages - Administrative/Clerical	17,008
6210 Service Contracts - ADA Doors & Elevators	15,633
7010 Computer Services	1,000
7550 Westmont Park District contribution to Southeast Assoc. of Special Parks & Recreation (SEASPAR)	193,100
7902 Transfer to 02 - Inclusion	6,000
8025 ADA Recumbent Bike – Fitness Club	6,000
8508 Ty Warner Park parking lot	200,000
8591 Miscellaneous	5,000
8617 Pathways - All Parks	9,000
8654 ADA Transition Plan	32,420
Total:	485,161

Ending Balance:	39
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10. Capital Project Fund**FY2026-27****Receipts Estimated for Fiscal Year:**

4930 Transfer from Capital Replacement	1,473,000
Total:	1,473,000

Budgeted Expenditures:

6620 Tree Plantings	10,000
8508 Permeable Paver parking lot	500,000
8510 Security Cameras	20,000
8514 Little League Fencing	40,000
8514 ComEd Service Line at Veterans Memorial Park	10,000
8520 Lions Park Shelter Staining	8,000
8554 Ty Field Improvements	16,600
8554 Irrigation Pump at Ty	11,390
8556 Playground mulch replacement	65,000
8562 Prairie Seeding at S-Curve	6,000
8569 Patrol Truck	35,000
8582 IT Computer Server	13,400
8585 Bellerive pickle ball and shade structure	43,000
8591 Miscellaneous	50,000
8617 Diane Main Park Tennis and Basketball Lights	85,000

8622 Seal Bernas Park Cedar Boardwalk	6,500
8627 Smithco Ball Drag - Quincy St. Garage	29,500
8627 Compact Slit Seeder	13,035
8630 Digital sign	56,250
8631 James Long Park Athletic Courts	100,000
8631 Diane Main Park Athletic Courts Resurface	200,000
8650 Ty Warner Park Pavillian Roof Replacement	40,000
8650 Museum Roof Replacement	50,000
8650 Maintenance Garage Roof Spray Coat	30,000
8660 New Pond Aerators at Ty and Bernas Park	17,000
8660 Ty Electric Upgrades on all 4 Pond Aerators	9,530
8660 Bernas Park - Electric for Aerators	7,500
Total:	1,472,705

Ending Balance: 295

12. Social Security Fund

FY2026-27

4005 Revenue Carried Forward	9,000
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	80,000
4210 Interest Earned	-
4901 Transfer from Corporate	105,000
Total:	194,000

Budgeted Expenditures:

6050 Social Security Payments	185,000
Total:	185,000

Ending Balance: 9,000

13. Park Supervisors Fund

FY2026-27

4005 Revenue Carried Forward	4,300
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	56,000
4210 Interest Earned	-
4901 Transfer from Corp	35,000
Total:	95,300

Budgeted Expenditures:

5009 Salaries - Park Supervisors	85,000
7160 Other Administrative Expenses	250
7200 Security/Monitoring	6,008
8591 Misc.	-
Total:	91,258

Ending Balance: 4,042

20. Golf Course Fund**FY2026-27**

4005 Revenue Carried Forward	248,000
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Receipts Estimated for Fiscal Year:

4120 Donations	-
4165 Credit Card Fee Income	20,000
4210 Interest Earned	-
4220 Greens Fee	325,000
4221 Jr Golf	67,000
4227 Advertising	1,000
4230 Beverage Income	55,000
4240 Concession Income	8,000
4250 Pro Shop Merchandise	2,500
4260 Equipment Rental	60,000
4281 Gift Certificates	1,000
4320 Golf Lessons	6,000
Total:	793,500

Budgeted Expenditures:

5002 Contractual - Custodial	10,000
5004 Contractual - Golf Pro	6,000
5005 Salaries - Part-Time Clubhouse	148,000
5006 Salaries - Maintenance	39,000
5007 Salaries - Seasonal Maintenance	90,000
5008 Salaries - Supervisors	41,000
6150 Sales Tax	7,000
6160 License	1,300
6210 Service Contracts	13,000
6230 Rentals Equipment	1,500
6310 Utilities/Gas	5,000
6320 Utilities/Water	5,000
6330 Utilities/Electric	16,000
6340 Utilities/Telephone	900
6350 Internet/Cable	3,000
6410 Motor Fuel	3,000
6420 Vehicle Supplies	15,000
6440 Maintenance Supplies	30,000
6611 Fertilizer, Insecticides	30,000
6450 Janitorial Supplies	3,000
6480 Maintenance and Repairs	12,000
6620 Landscaping/Plantings	2,000
6710 Concession Resale	27,000
6730 Concession Supplies	400
6731 Junior League Expenses	3,250
6740 Pro Shop Supplies	1,500
6750 Pro Shop Merchandise	5,000
7010 Computer Services	1,000
7050 Advertising	2,000
7090 Office Supplies	1,500
7110 Travel	500
7120 Subscriptions	150
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	1,000
8627 Compact Slit Seeder	13,035
8650 Golf Maintenance Garage Roof Spray Coat	15,500
8602 Gold Beverage Cart	23,000
8602 Golf Utility Cart	12,600
8575 Golt Hitting Nets	42,660
Total:	656,295

Ending Balance: 137,205

25. Fitness Club Fund

FY2026-27

4005 Revenue Carried Forward	305,000
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Receipts Estimated for Fiscal Year:

4210 Interest Earned	-
4230 Beverage Income	5,000
4240 Concession Income	4,000
4250 Pro Shop Merchandise	1,000
4270 Facility Rental	20,000
4310 Yearly Membership Income	430,000
4330 Guest Fees	6,000
4351 Personal Training	1,500
4352 Passport to Fitness	14,000
4165 Credit Card Fee Income	8,000
4901 Transfer from Corporate	400,000
Total:	1,194,500

Budgeted Expenditures:

5002 Contractual - Custodial	45,000
5004 Salaries - Instructors	15,000
5005 Salaries - Part-Time	150,000
5008 Salaries - Supervisors	47,390
6150 Sales Tax	-
6160 License	1,250
6210 Service Contracts	12,500
6310 Utilities/Gas	15,000
6320 Utilities/Water	13,000
6330 Utilities/Electric	48,000
6340 Utilities/ Telephone	900
6350 Internet/Cable	10,000
6450 Janitorial Supplies	12,000
6480 Other Repairs -Maintenance	15,000
6615 Building Expense	10,000
6710 Concession - Resale	4,500
6730 Counter Supplies	1,750
6740 Club Supplies	6,000
6750 Pro Shop Merchandise - Resale	500
7010 Computer Services	1,000
7050 Advertising	500
7070 Postage	150
7090 Office Supplies/Postage	500
7110 Travel	600
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	1,000
8024 Front Steps Non-slip Coating	8,000
8025 Fitness Equipment/Repairs	2,000
8025 Annual Equipment Replacement	38,000
8026 Womens Locker Room Steam Unit	21,000
8027 Racquetball Court Lights (4 courts)	24,000
8029 Lower level remodel	550,000
8591 Miscellaneous	500
Total:	<u>1,067,290</u>

Ending Balance: **127,210**

30. Capital Replacement Fund

FY2026-27

4005 Revenue Carried Forward	886,000
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Receipts Estimated for Fiscal Year:

4111 Community Funding Grant	500,000
4140 Developers Donations/Impact Fees	
4150 WYBA	45,000
4153 DCEO James Long Park Basketball Court Grant	100,000
4210 Interest Earned	-
4280 Miscellaneous Receipts	-
4901 Transfer from Corporate	-
4930 Transfer from Bonds	214,117
Total:	<u>1,745,117</u>

7910 Transfer to Capital Projects	1,473,000
Total:	<u>1,473,000</u>

Ending Balance: **272,117**

40. Debt Service Fund**FY2026-27**

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

4010 Property Taxes - Current Year	1,124,828
4210 Interest Earned	-
Total:	1,224,828

Budgeted Expenditures:

7500 Bond Principal-Limited Tax Series 2025A	85,690
7520 Bond Interest-Limited Tax Series 2025A	3,428
7500 Bond Principal-Limited Tax Series 2025B	990,690
7520 Bond Interest-Limited Tax Series 2025B	32,891
7530 Bond Expense	7,500
Total:	1,120,199

40. Alternate Bonds Fund**FY2026-27****Receipts Estimated for Fiscal Year:**

4030 Bond Proceeds	1,109,000
4215 Interest	-
Total:	1,109,000

Budgeted Expenditures:

7600 Principal-Alt Rev Series 2007A	254,156
7620 Interest-Alt Rev Series 2007A	430,844
7620 Interest-Alt Rev Series 2022	170,263
7630 Bond Expense	450
7930 Transfer to Capital Replacement	214,117
Total:	1,069,830

Ending Balance-Combined:	<u>143,800</u>
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