

TENTATIVE BUDGET
Westmont Park District
Budget and Appropriation Ordinance
FY2024-25

Expenditures Budget for Fiscal Year	FY2024-25
General Corporate	1,685,907
Recreation	2,102,750
I.M.R.F.	210,000
Liability	125,000
Museum	56,558
Audit	42,650
Recreation for Handicapped	481,928
Bonds and Interest	1,907,997
Capital Improvements	2,673,900
Golf Course Operations	505,240
Social Security	175,000
Park Supervisor's Fund	80,250
Fitness Club	370,750
Total	10,417,930
Balance of All Funds Forwarded	4,302,076
Receipts Estimated for Fiscal Year	FY2024-25
A. Property Taxes	
General Corporate	1,704,000
Recreation	890,000
I.M.R.F.	70,000
Liability	69,000
Museum	51,000
Audit	32,000
Rec. for Handicapped	421,300
Bonds and Interest	1,056,721
Social Security	73,000
Park Supervisor's Fund	52,000
Total	4,419,021
B. Non-Taxable Receipts	FY2024-25
Donations	-
Interest Earned	200,000
Recreation Programs	465,000
Holly Days	10,000
Miscellaneous Receipts	5,000
Fitness Club Memberships	310,000
Bond Proceeds	1,029,850
Court Time/Rentals Fitness Club	15,000
Building/Park Rentals	80,000
WYBA	36,000
Developer Contributions	-
Advertising	1,000

Concession Revenue	65,000
Spray Park	60,000
Greens Fees	315,500
Pro Shop Merchandise	3,400
Equipment Rental	50,000
Golf Cart Auction Proceeds	20,000
Golf Lessons	15,000
Summer Special Events	8,000
General Special Events	20,000
Winter Beer Fest	30,000
RTTF	8,000
WPA(Westmont Performing Arts)	10,000
Grants	528,000
Memorial	3,000
Hotel/Motel Grants	10,000
Sponsorships	51,900
Contract Income	65,000
Total	<u>3,414,650</u>
 Total A & B	 <u><u>7,833,671</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:	4,302,076
B. That the estimated cash expected to be received during the fiscal year from all sources is:	7,833,671
C. That the estimated expenses contemplated for the fiscal year are:	10,417,930
D. That the unrestricted cash expected to be on hand at the end of the fiscal year is:	1,401,253
E. That the estimated restricted cash expected to be on hand at the end of the fiscal year is:	316,564

**WESTMONT PARK DISTRICT
TENTATIVE BUDGET
FY2024-25**

1. General Corporate Fund

FY2024-25

4005 Revenue Carried Forward	820,000
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Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	1,702,000
4020 Property Taxes - Prior Years	1,000
4040 Replacement Tax	1,000
4153 Grant St. OSLAD reimbursement	228,000
4154 DCEO Fritz/Long Grant	200,000
4155 DCEO Satellite Garage grant	100,000
4160 Memorial Income	3,000
4175 Contract Income	65,000
4210 Interest Earned	200,000
4280 Miscellaneous Receipts	5,000

Total:	3,325,000
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Budgeted Expenditures:

5001 Salaries - Administrative, Clerical, Bookkeeping	361,807
5006 Salaries - Park Maintenance	409,500
5007 Salaries - Seasonal	267,000
6050 Property Tax-Wilmette Ave	7,400
6120 Insurance/Fire	50,200
6210 Service Contracts	24,000
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	10,000
6610 Park Upkeep/Maintenance	170,000
6615 Building Upkeep	18,000
6620 Landscaping/Plantings	30,000
6800 Background Checks	9,000
6890 Memorial Expense	10,000
7010 Computer/Data Services	39,000
7040 Legal Service	40,000
7050 Advertising/Publications	4,000
7110 Travel and Gas Allowance	15,000
7120 Subscriptions	-
7130 Professional Memberships	14,000
7140 Professional Development	12,000
7150 Community Clubs/Organizations	3,000
7160 Administrative Expenses	14,000
7903 Transfer to IMRF Fund	130,000
7904 Transfer to Liability	50,000
7930 Transfer to Capital Replacement	628,000
7906 Transfer to Audit	12,000

7912 Transfer to FICA Fund	100,000
7913 Transfer to Park Supervisor	25,000
8591 Miscellaneous	15,000
8651 Financial Software Upgrade	37,000
8598 Life Safety	8,000
Total:	<u>2,630,907</u>

Ending Balance: 694,093

2. Recreational Program Fund

FY2024-25

4005 Revenue Carried Forward 900,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year	890,000
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	6,000
4270 Building/Park Rentals	80,000
4700 Recreation Programs-EC Department	20,000
4700 Recreation Programs-Athletics Department	165,000
4700 Recreation Programs-Day Camp Department	150,000
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	10,000
4700 4th of July (Summer)	8,000
4700 Winter Beer Fest	30,000
4700 General Special Events	20,000
4700 RTTF-Race to the Flag	8,000
4700 Ballfield Field Signs	6,000
4710 Spray Park	60,000
4908 Transfer from 08	9,000
Total:	<u>2,564,900</u>

Budgeted Expenditures:

5001 Salaries - Administrative, Clerical, Registration	136,500
5002 Salaries- Custodial	94,000
5005 Salaries - Ty Backstop	8,500
5005 Salaries - Spray Park	30,000
5008 Salaries - Supervisors	330,750
5010 Salaries - Special Recreation	9,000
5700 Recreation Contractual Programs	-
5700 Ballfield Field Signs	3,000
5700 Recreation Programs - EC Department	15,000
5700 RTTF-Race to the Flag	9,000
5700 General Special Events	12,000

5700 Holly Days/Community Events	13,000
5700 Westmont Performing Arts	10,000
5700 Winter Beer Fest	25,000
5700 Recreation Programs - Senior Department	43,000
5700 Recreation Programs - Cultural Arts Department	75,000
5700 4th of July	68,000
5700 Recreation Programs - Day Camp Department	115,000
5700 Recreation Programs - Athletics Department	100,000
5708 Inclusion	9,000
5710 Ty Spray Park Water and Materials	25,000
5785 Scholarships	1,000
6010 Insurance/Hospital	235,000
6150 Sales Tax	2,000
6210 Service Contracts	13,000
6310 Utilities/Gas	35,000
6320 Utilities/Water	80,000
6330 Utilities/Electric	69,000
6340 Utilities/Telephone	30,000
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	16,000
7050 Advertising	8,000
7070 Postage	8,000
7090 Office Supplies	20,000
7100 Brochure Production	25,000
7120 Subscriptions	500
7160 Administration Expense	5,000
7165 Credit Card Expense	25,000
7170 Promotional Supplies	10,000
8001 Computer/Office Equipment	8,000
8605 All Wheels Park	100,000
8507 Disc Golf Course	45,000
8512 Fritz Werley and James Long Park Improvements	160,000
8591 Misc.	10,000
Total:	<u>2,102,750</u>
Ending Balance:	<u><u>462,150</u></u>

3. Illinois Municipal Retirement Fund

FY2024-25

4005 Revenue Carried Forward		30,000
	<u>Receipts Estimated for Fiscal Year:</u>	
4010 Property Taxes - Current Year		70,000
4210 Interest Earned		-
4901 Transfer from Corp		130,000
	Total:	<u>230,000</u>
	<u>Budgeted Expenditures:</u>	
6040 I.M.R.F. Payments		210,000
	Total:	<u>210,000</u>
	Ending Balance:	<u><u>20,000</u></u>

4. Liability Insurance Fund

FY2024-25

4005 Revenue Carried Forward		10,000
	<u>Receipts Estimated for Fiscal Year:</u>	
4010 Property Taxes - Current Year		69,000
4901 Transfer from Corp		50,000
	Total:	<u>129,000</u>
	<u>Budgeted Expenditures:</u>	
6020 Insurance - Workmen's Compensation		41,000
6030 Unemployment - Tax		35,000
6110 Insurance - Liability		49,000
	Total:	<u>125,000</u>
	Ending Balance:	<u><u>4,000</u></u>

5. Museum and Aquarium Fund

FY2024-25

4005 Revenue Carried Forward 20,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 51,000

4120 Donations/Misc. -

4901 Transfer from Corporate -

Total: 71,000

Budgeted Expenditures:

5001 Salaries - Administrative/Clerical 32,533

5005 Salaries - Part Time 4,000

5700 Museum Programs 2,000

6310 Utilities/Gas 2,000

6320 Utilities/Water 500

6330 Utilities/Electric 2,225

6340 Utilities/Telephones 1,300

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

8591 Misc. 2,000

Total: 56,558

Ending Balance: 14,442

6. Audit Fund

FY2024-25

4005 Revenue Carried Forward 7,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 32,000

4210 Interest Earned -

4901 Transfer from Corp 12,000

Total: 51,000

Budgeted Expenditures:

5001 Salaries - Administrative/Clerical 13,650

7030 Auditing Services 29,000

8591 Misc. -

Total: 42,650

Ending Balance: 8,350

7. Working Cash Fund

FY2024-25

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

Budgeted Expenditures:

Transfer to Funds if necessary	
Ending Balance:	<u>94,581</u>

8. Recreation For Handicapped (SEASPAR) Fund

FY2024-25

4005 Revenue Carried Forward	70,000
<u>Receipts Estimated for Fiscal Year:</u>	
4010 Property Taxes - Current Year	255,387
4011 Property Taxes - SEASPAR	165,913
Total:	<u>491,300</u>

Budgeted Expenditures:

5001 Wages - Administrative/Clerical	16,538
6210 Service Contracts - ADA Doors	6,670
7550 Westmont Park District contribution to Southeast Assoc. of Special Parks & Recreation (SEASPAR)	169,920
7902 Transfer to 02 - Inclusion	9,000
8512 Fritz Werley Park Improvement	55,000
8025 Recumbent Bike	7,000
8591 Miscellaneous	-
8617 Pathways - All Parks	9,500
8623 James Long Park Parking Lot Repave	45,000
8624 Admin Floors-Vestibules	10,000
8633 Grant St. Park Development	45,000
8026 Fitness Club Men's Upstairs Lock Room Shower Upgrade	5,000
8509 Fitness Club Parking Lot	100,000
8025 ADA Recumbent Bike – Fitness Club	4,900
8605 Spray Park Bather Chairs	7,400
Total:	<u>490,928</u>
Ending Balance:	<u>372</u>

10. Capital Project Fund

FY2024-25

Receipts Estimated for Fiscal Year:

4930 Transfer from Capital Replacement	2,674,000
Total:	<u>2,674,000</u>

Budgeted Expenditures:

7162 Park Place Trash Enclosure	30,000
8020 Painting of Twin Lakes Golf Clubhouse	13,000
8020 TLGC Net on Hole 4	25,000
8023 Fitness Club Men's Steam Room – Steam Generator	18,500
8025 Fitness Equipment Annual Replacement	37,000
8026 Fitness Club Men's Upstairs Lock Room Shower Upgrade	13,000
8505 Museum Window Replacement	45,000
8508 iStrike Lightning Siren System at Ty Warner Park	7,200.00
8508 In Ground Trampoline Ty Warner Park Tot Lot	40,000
8509 Fitness Club Parking Lot	80,000
8509 Electric Vehicle Chargers at Bellerive Park	17,000
8510 Security Cameras - Itemized per Park	30,000
8510 Diane Main Park – Field #2 Backstop Replacement	20,000
8511 Spray Park Mechanical Upgrades	110,000
8512 Fritz Werley and James Long Park Improvements	102,000
8512 Fritz Werley Playground	123,000
8512 Add Shade Covers On Fritz Werley Park Dugouts	15,000
8514 Veterans Memorial Park – Pavilion Improvements	15,000
8514 Zip Line for Veterans Memorial Park	37,000
8515 Williams Cove Play Equipment	130,000
8520 Fitness Club Roof Hatch Replacement	4,000
8520 Fitness Club New Gym Aluminum Bleachers	8,500
8551 Diane Main Park Drainage Improvements	40,000
8551 Diane Main Park – Move Field #1	125,000
8552 Preschool Demo and Electric	80,000
8569 Mow Crew 4 Passenger Truck	60,000
8585 Pickleball at Bellerive Park	90,000
8591 Miscellaneous	40,000
8605 Spray Park Bather Chairs	7,500
8605 All Wheels Park	500,000
8621 James Long Park Maintenance Garage	335,000
8624 Administration Building Lower Level LED Lighting	4,500
8627 Snow Blower Attachment for Avant	8,200
8630 Interpretive Boards	13,500
8630 Digital Sign	30,000
8633 Grant St. Park Development	420,000
Total:	<u>2,673,900</u>

Ending Balance: 100

12. Social Security Fund**FY2024-25**

4005 Revenue Carried Forward 10,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 73,000

4210 Interest Earned -

4901 Transfer from Corp 100,000

Total: 183,000Budgeted Expenditures:

6050 Social Security Payments 175,000

Total: 175,000Ending Balance: 8,000**13. Park Supervisors Fund****FY2024-25**

4005 Revenue Carried Forward 13,000

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 52,000

4210 Interest Earned -

4901 Transfer from Corp 25,000

Total: 90,000Budgeted Expenditures:

5009 Salaries - Park Supervisors 75,000

7160 Other Administrative Expenses 500

7200 Security/Monitoring 4,250

8591 Misc. 500

Total: 80,250Ending Balance: 9,750**20. Golf Course Fund****FY2024-25**

4005 Revenue Carried Forward 60,000

Receipts Estimated for Fiscal Year:

4120 Donations -

4210 Interest Earned -

4220 Greens Fee 250,000

4221 Jr Golf 65,000

4227 Advertising 1,000

4230 Beverage Income 50,000

4240 Concession Income 5,000

4250 Pro Shop Merchandise 2,500

4260 Equipment Rental 50,000

4281 Gift Certificates 500

4320 Golf Lessons	15,000
4305 Auction of Golf Carts	20,000
Total:	<u>519,000</u>

Budgeted Expenditures:

5002 Contractual - Custodial	10,000
5004 Contractual - Golf Pro	13,000
5005 Salaries - Part-Time	120,000
5007 Salaries - Seasonal	86,920
5008 Salaries - Supervisors	35,000
6150 Sales Tax	7,000
6160 License	1,500
6210 Service Contracts	1,000
6230 Rentals Equipment	1,500
6310 Utilities/Gas	4,000
6320 Utilities/Water	4,000
6330 Utilities/Electric	13,000
6340 Utilities/Telephone	2,500
6350 Internet/Cable	2,500
6410 Motor Fuel	11,000
6420 Vehicle Supplies	2,500
6440 Maintenance Supplies	60,000
6450 Janitorial Supplies	2,000
6480 Maintenance and Repairs	8,000
6620 Landscaping/Plantings	7,000
6710 Concession Resale	21,000
6730 Concession Supplies	1,500
6731 Junior League Expenses	3,000
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	16,000
7170 Promotional Supplies	2,000
8591 Misc	5,000
8602 8 Golf Carts	49,570
Total:	<u>505,240</u>

Ending Balance: 13,760

25. Fitness Club Fund

FY2024-25

4005 Revenue Carried Forward 70,000

Receipts Estimated for Fiscal Year:

4210 Interest Earned	-
4240 Concession	3,000
4250 Pro Shop Merchandise	900
4310 Yearly Membership Income	310,000
4330 Court Time/Guest/Rentals	15,000
Total:	<u>398,900</u>

Budgeted Expenditures:

5002 Contractual - Custodial	44,000
5004 Contractual - Instructors	-
5005 Salaries - Part-Time	130,000
5008 Salaries - Supervisors	44,000
6150 Sales Tax	1,000
6160 License	1,250
6210 Service Contracts	7,500
6310 Utilities/Gas	13,000
6320 Utilities/Water	11,000
6330 Utilities/Electric	36,000
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	4,000
7010 Computer Services	1,000
7050 Advertising	500
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:	<u>370,750</u>

Ending Balance: 28,150

30. Capital Replacement Fund**FY2024-25**

4005 Revenue Carried Forward 2,045,000

Receipts Estimated for Fiscal Year:

4140 Developers Donations -

4150 WYBA 30,000

4210 Interest Earned -

4280 Miscellaneous Receipts -

4901 Transfer from corp 628,000

4930 Transfer from Bonds 174,000

Total: 2,877,000

7910 Transfer to Capital Projects 2,674,000

Total: 2,674,000

Ending Balance: 203,000

40. Debt Service Fund**FY2024-25**

4005 Revenue Carried Forward 152,495

Receipts Estimated for Fiscal Year:

4010 Property Taxes - Current Year 1,056,721

4210 Interest Earned -

Total: 1,209,216

Budgeted Expenditures:

7500 Bond Principal-Limited Tax Series 2023A 85,700

7520 Bond Interest-Limited Tax Series 2023A 4,740

7500 Bond Principal-Limited Tax Series 2023B 913,330

7520 Bond Interest-Limited Tax Series 2023B 42,014

7530 Bond Expense 6,500

Total: 1,052,284

40. Alternate Bonds Fund**FY2024-25**Receipts Estimated for Fiscal Year:

4030 Bond Proceeds 1,029,850

4215 Interest -

Total: 1,029,850

Budgeted Expenditures:

7600 Principal-Alt Rev Series 2007A 286,365

7620 Interest-Alt Rev Series 2007A 398,635

7620 Interest-Alt Rev Series 2022 170,263

7630 Bond Expense 450

7930 Transfer to Capital Replacement 174,000

Total: 1,029,713

Ending Balance-Combined: 157,069