

WIARD MEMORIAL PARK DISTRICT
General Fund Resource and Requirements

ACTUALS			ADOPTED	BUDGET FOR NEXT YEAR 2026-2027		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Budget This Year 2025-2026	RESOURCE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
655,735.00	735,754.00	750,000.00	Beginning Fund Balance: Available Cash on hand (cash basis) or Net Working Capital (accrual basis)	525,000.00		
7,205.00	10,801.00	8,000.00	Previously Levied Taxes Estimated to be Received	8,000.00		
27,540.00	33,653.00	10,000.00	Interest	10,000.00		
-	-	-	Refunds & Reimbursements	-		
6,451.00	6,304.00	6,000.00	Reservation Fees	7,000.00		
1,801.00		6,000.00	Other Income	6,000.00		
-	2,500.00	-	Grant Income	-		
698,732.00	789,012.00	780,000.00	Total Resources, except taxes to be levied	556,000.00	-	-
		277,000.00	Taxes Necessary to balance	284,000.00		
270,170.00	272,675.00		Taxes Collected In Year Levied			
968,902.00	1,061,687.00	1,057,000.00	TOTAL RESOURCES	840,000.00	-	-
*The balance of cash, cash equivalents and investments in the fund at the beginning of the budget year						
ACTUALS			ADOPTED	BUDGET FOR NEXT YEAR 2026-2027		
Second Preceding Year 2023-2024	First Preceding Year 2024-2025	Budget This Year 2025-2026	EXPENDITURE DESCRIPTION	Proposed by Budget Officer	Approved by Budget Committee	Adopted by Governing Body
			PERSONNEL SERVICES			
48,000.00	48,000.00	50,000.00	SUPERVISORY PERSONNEL	62,000.00		
-	-	10,000.00	SECRETARY	12,500.00		
52,063.00	50,091.00	60,000.00	GENERAL MAINTENANCE PERSONNEL	50,000.00		
0.00	27,280.00	225,000.00	PERSONNEL SERVICES OTHER	25,000.00		
0.00	4,810.00	3,500.00	WORKERS COMPENSATION INSURANCE	4,000.00		
10,875.00	11,303.00	16,500.00	PAYROLL EXPENSES	16,500.00		
110,938.00	141,484.00	365,000.00	TOTAL PERSONNEL SERVICES	170,000.00	-	-
2.06	2.00	2.30	Total FTE	2.00		
			MATERIALS AND SERVICES			
2,833.00	2,719.00	4,000.00	FUEL	5,000.00		
8,245.00	3,288.00	10,000.00	VEHICLE/MOWER REPAIR & MAINTENANCE	10,000.00		
13,719.00	26,641.00	50,000.00	PARK REPAIR & MAINTENANCE	50,000.00		
1,052.00	7,872.00	35,000.00	SPLASH PAD MAINTENANCE	35,000.00		
957.00	743.00	2,000.00	SMALL TOOL REPLACEMENT	2,000.00		
4,911.00	7,953.00	7,000.00	PARK SUPPLIES	7,000.00		
404.00	711.00	2,500.00	OFFICE SUPPLIES	2,500.00		
0.00	0.00	500.00	BANKING FEES	500.00		
2,361.00	2,657.00	5,000.00	ELECTION/FEES/LEGAL PUBLICATIONS	5,000.00		
9,876.00	11,397.00	13,000.00	INSURANCE/GEN. LIABILITY & OPERATIONS	17,000.00		
26,303.00	26,310.00	38,000.00	UTILITIES	38,000.00		
7,380.00	6,700.00	30,000.00	LEGAL SERVICES	20,000.00		
17,290.00	15,744.00	25,000.00	ACCOUNTING	30,000.00		
4,090.00	245.00	5,000.00	RENTAL OF EQUIPMENT	5,000.00		
240.00	1,448.00	3,000.00	ORGANIZATION BUSINESS EXPENSES	3,000.00		
4,690.00	8,526.00	30,000.00	CONTRACT LABOR	35,000.00		
104,351.00	122,954.00	260,000.00	TOTAL MATERIALS AND SERVICES	265,000.00	-	-
			CAPITAL EXPENDITURES			
9,659.00	32,743.00	60,000.00	PARK DEVELOPMENT	60,000.00		
8,200.00	0.00	25,000.00	EQUIPMENT	25,000.00		
			CAPITAL LEASE (LEASE PYMTS)			
17,859.00	32,743.00	85,000.00	TOTAL CAPITAL EXPENDITURES	85,000.00	-	-
			CONTINGENCIES			
		60,000.00	OPERATING CONTINGENCY	65,000.00		
		60,000.00	TOTAL CONTINGENCY	65,000.00	-	-
233,148.00	297,181.00	770,000.00	TOTAL EXPENDITURES	585,000.00	-	-
735,754.00	764,506.00	287,000.00	UNAPPROPRIATED ENDING FUND BALANCE	255,000.00		
968,902.00	1,061,687.00	1,057,000.00	TOTAL	840,000.00	-	-