

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
1 - Corporate Accounts
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Corporate General		
01-00-300 - Revenue Carryforward	\$50,000.00	\$50,000.00
01-00-301 - Property Tax	\$1,972,826.00	\$2,032,011.00
01-00-306 - Transfer from Special Rec	\$90,967.00	\$107,897.00
01-00-321 - Interest Income	\$2,500.00	\$2,500.00
01-00-322 - Miscellaneous	\$1,000.00	\$1,000.00
01-00-343 - Transfer from Rec/Director Salary	\$43,372.50	\$45,541.00
01-00-358 - Developer Donations	<u>\$17,000.00</u>	<u>\$17,000.00</u>
Total Corporate General	\$2,177,665.50	\$2,255,949.00
Total Revenues	\$2,177,665.50	\$2,255,949.00
Expenses		
Administration		
01-50-400 - Clerical Salaries	\$45,000.00	\$47,250.00
01-50-401 - Executive Director	\$159,241.00	\$167,203.00
01-50-402 - Administrative Assistant	\$55,220.00	\$57,981.00
01-50-403 - Health & Life Insurance	\$137,512.00	\$206,478.00
01-50-404 - Accounting Services	\$41,500.00	\$38,095.00
01-50-405 - Employer 457(b) Contribution	\$76,201.00	\$86,917.00
01-50-406 - Bookkeeper	\$19,200.00	\$62,400.00
01-50-408 - Office Manager	\$47,502.00	\$47,840.00
01-50-410 - Director	\$86,745.00	\$91,082.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
1 - Corporate Accounts
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
01-50-415 - HSA Funding	\$47,925.00	\$79,000.00
01-50-417 - Special Projects/Planning	\$12,500.00	\$12,500.00
01-50-421 - Superintendent of Recreation Salary	\$65,205.00	\$68,465.00
01-50-434 - Communications-Cable/Phones	\$36,050.00	\$40,000.00
01-50-438 - Electric	\$75,480.00	\$75,480.00
01-50-441 - Water & Sewer	\$34,410.00	\$34,410.00
01-50-443 - Natural Gas	\$16,095.00	\$16,095.00
01-50-446 - Postage	\$8,000.00	\$8,000.00
01-50-470 - Mrking/Subscrpts/Resources	\$20,000.00	\$20,000.00
01-50-471 - Office Supplies	\$10,000.00	\$10,000.00
01-50-472 - Computer Maintenance	\$70,000.00	\$70,000.00
01-50-484 - Transfer to Social Security	\$2,324.00	\$5,544.00
01-50-485 - Transfer to Audit	\$2,760.00	\$2,243.00
01-50-490 - Transfer to Debt Service	\$176,339.51	\$276,936.76
01-50-495 - Contracted IT Services	\$76,866.00	\$80,709.00
01-50-496 - SHSD 161 Charges	\$20,000.00	\$10,000.00
01-50-498 - Assistant Office Manager	\$32,760.00	\$34,414.00
01-50-499 - NBS 457(b) Admin Fees	\$5,000.00	\$5,000.00
01-50-500 - Travel Reimbursement	<u>\$10,000.00</u>	<u>\$10,000.00</u>
Total Administration	\$1,389,835.51	\$1,664,042.76

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
1 - Corporate Accounts
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Building & Grounds Operations		
01-51-401 - Improvement Projects	\$350,229.28	\$187,375.24
01-51-402 - Contracted Nat Areas Maint	\$40,000.00	\$30,000.00
01-51-407- Building Equip Maint	\$7,500.00	\$7,500.00
01-51-408 - Superintendent of Parks	\$76,856.00	\$80,699.00
01-51-410 - Building Maint Supplies	\$15,000.00	\$15,000.00
01-51-411 - Building Repair	\$50,000.00	\$50,000.00
01-51-415 - Asst Supt of Parks (2)	\$95,956.00	\$104,554.00
01-51-417 - Contracted Landscape Maint	<u>\$150,000.00</u>	<u>\$116,778.00</u>
Total Building & Grounds Operations	\$785,541.28	\$591,906.24
Capital Equipment & Lease Loans		
01-52-451 - TAW - I	<u>\$2,288.71</u>	<u>\$0.00</u>
Total Capital Equip. & Lease Loans	\$2,288.71	\$0.00
Total Expenses	\$2,177,665.50	\$2,255,949.00
Net Total	\$0.00	\$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
2 - Programming
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Programming		
02-00-306 - Concession	\$1,500.00	\$1,500.00
02-00-326 - Trans from ELC	\$6,314.00	\$6,314.00
02-00-327 - Trans from BAS	\$98,909.00	\$98,909.00
02-00-328 - Trans from Dance	\$59,500.00	\$59,500.00
02-00-353 - Program Fees	\$154,000.00	\$154,000.00
02-00-354 - Non-Resident Fees	\$20,000.00	\$20,000.00
02-00-359 - Donations	\$1,000.00	\$1,000.00
02-00-360 - Facility Rentals	\$20,000.00	\$20,000.00
02-00-375 - Program Refunds	<u>(\$6,500.00)</u>	<u>(\$6,500.00)</u>
Total Programming	\$354,723.00	\$354,723.00
Total Revenues	\$354,723.00	\$354,723.00
Expenses		
Programming		
02-53-403 - Instructor Salaries	\$71,091.00	\$74,646.00
02-53-416 - Rental Permit Fee	\$2,000.00	\$2,000.00
02-53-417 - Recreation Supervisor	\$54,054.00	\$56,782.00
02-53-447 - Brochure Printing	\$22,000.00	\$22,000.00
02-53-455 - Professional Contract Services	\$42,200.00	\$25,700.00
02-53-456 - Concession Stand Salaries	\$2,091.00	\$2,196.00
02-53-458 - Prog Supplies-Reimbursement	<u>(\$2,000.00)</u>	<u>(\$2,000.00)</u>

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
2 - Programming
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
02-53-459 - Concession Expense	\$1,500.00	\$1,500.00
02-53-464 - Capital Purchases	\$53,369.50	\$44,186.00
02-53-472 - Program Supplies	\$52,500.00	\$52,500.00
02-53-476 - Transfer to Corp Director Salary	\$43,372.50	\$45,541.00
02-53-480 - Facility Monitors	\$12,545.00	\$13,172.00
02-53-XXX - Bank and CC Fees	<u>\$0.00</u>	<u>\$16,500.00</u>
Total Programming	\$354,723.00	\$354,723.00
Total Expenses	\$354,723.00	\$354,723.00
 Net Total	 \$0.00	 \$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
2.1 - Building and Grounds
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Building and Grounds		
02-00-301 - Property Tax - Recreation	\$443,642.00	\$456,951.00
02-00-302 - Replacement Tax	\$550.00	\$550.00
02-00-303 - Transfer from Corporate	\$0.00	\$0.00
02-00-321 - Interest Income	\$0.00	\$0.00
02-00-358 - Trans from FAN/LWN Site Maintenance	<u>\$28,168.00</u>	<u>\$0.00</u>
Total Building and Grounds	\$472,360.00	\$457,501.00
Total Revenues	\$472,360.00	\$457,501.00
Building and Grounds		
Expenses		
02-51-400 - Park Seasonal Salaries	\$100,000.00	\$30,000.00
02-51-401 - GCA Building Maint Contract	\$35,010.00	\$36,060.00
01-51-404 - Contracted Mowing	\$100,000.00	\$100,000.00
02-51-417 - Maintenance Supplies/Services	\$96,284.00	\$96,284.00
02-51-418 - Equipment Purchase/Rental	\$30,000.00	\$36,655.00
02-51-419 - Equipment Repair/Parts	\$32,883.00	\$39,537.00
02-51-420 - Fountain Maintenance	\$15,000.00	\$15,000.00
02-51-426 - Refuse & Porta Potties	\$30,000.00	\$35,000.00
02-51-428 - Building Custodian	\$12,183.00	\$33,280.00
02-51-476 - Gas/Diesel/Oil	\$21,000.00	\$15,000.00
02-51-XXX - Landscape Design/Imp	<u>\$0.00</u>	<u>\$20,685.00</u>
Total Building and Grounds	\$472,360.00	\$457,501.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
2.1 - Building and Grounds
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Total Expenses	\$472,360.00	\$457,501.00
Net Total	\$0.00	\$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
2.2 - Early Learning Center
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Early Learning Center		
02-00-310 - Program Fees	\$112,014.00	\$112,014.00
02-00-317 - Program Refunds	<u>(\$5,000.00)</u>	<u>(\$5,000.00)</u>
Total Early Learning Center	\$107,014.00	\$107,014.00
Total Revenues	\$107,014.00	\$107,014.00
Early Learning Center		
Expenses		
02-53-411 - Staff Salaries	\$92,700.00	\$92,700.00
02-53-413 - Program Supplies	\$8,000.00	\$8,000.00
02-53-415 - Transfer to Rec Programs	<u>\$6,314.00</u>	<u>\$6,314.00</u>
Total Early Learning Center	\$107,014.00	\$107,014.00
Total Expenses	\$107,014.00	\$107,014.00
Net Total	\$0.00	\$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
2.3 - F.A.N.
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
F.A.N.		
02-00-361 - Annual Membership Fees	\$50,000.00	\$50,000.00
02-00-362 - Daily Admission Fees	\$40,000.00	\$40,000.00
02-00-363 - Group Rental Income	<u>\$33,000.00</u>	<u>\$33,000.00</u>
Total F.A.N.	\$123,000.00	\$123,000.00
Total Revenues	\$123,000.00	\$123,000.00
Expenses		
F.A.N.		
02-53-445 - Building Supervisors	\$63,860.00	\$63,860.00
02-53-446 - Program Supplies	\$2,822.00	\$2,822.00
02-53-449 - Improvement Projects	\$0.00	\$27,549.00
02-53-453- Building Custodian	\$12,380.00	\$12,999.00
02-53-457 - Facility/Equipment Repairs	\$8,270.00	\$8,270.00
02-53-465 - Snow Removal	\$7,500.00	\$7,500.00
02-53-466 - Trans to Programming B & G	<u>\$28,168.00</u>	<u>\$0.00</u>
Total F.A.N.	\$123,000.00	\$123,000.00
Total Expenses	\$123,000.00	\$123,000.00
Net Total	\$0.00	\$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
2.4 - B. & A.S.
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Before & After School Program		
02-00-370 - Program Fees	\$200,000.00	\$200,000.00
02-00-371 - Program Refunds	<u>(\$1,000.00)</u>	<u>(\$1,000.00)</u>
Total Before & After School Program	\$199,000.00	\$199,000.00
Total Revenues	\$199,000.00	\$199,000.00
Expenses		
Before & After School Program		
02-53-461 - Staff Salaries	\$94,091.00	\$94,091.00
02-53-462 - Program Supplies	\$6,000.00	\$6,000.00
02-53-463 - Transfer to Rec Programs	<u>\$98,909.00</u>	<u>\$98,909.00</u>
Total Before & After School Program	\$199,000.00	\$199,000.00
Total Expenses	\$199,000.00	\$199,000.00
 Net Total	 \$0.00	 \$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
2.5 - Dance Program
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Dance Program		
02-00-380 - Dance Program Fees	\$260,000.00	\$260,000.00
02-00-381 - Program Refunds	(\$1,000.00)	(\$1,000.00)
02-00-383 - Dance Apparel/Misc	<u>\$2,000.00</u>	<u>\$2,000.00</u>
Total Dance Program	\$261,000.00	\$261,000.00
Total Revenues	\$261,000.00	\$261,000.00
Expenses		
Dance Program		
02-53-470 - Dance Instructors/Aides	\$90,000.00	\$90,000.00
02-53-477 - Equipment Purchases	\$2,500.00	\$2,500.00
02-53-478 - Program Supplies	\$85,000.00	\$85,000.00
02-53-479 - Transfer to Rec Programs	\$59,500.00	\$59,500.00
02-53-482 - Dance Costumes	\$30,000.00	\$30,000.00
02-53-483 - Dance Costume Reimbursement	(\$11,000.00)	(\$11,000.00)
02-53-471 - Instructor Travel	<u>\$5,000.00</u>	<u>\$5,000.00</u>
Total Dance Program	\$261,000.00	\$261,000.00
Total Expenses	\$261,000.00	\$261,000.00
Net Total	\$0.00	\$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****

3 - Audit
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Audit General		
03-00-300 - Trans from Corporate	\$2,760.00	\$2,243.00
03-00-301 - Property Tax	<u>\$17,240.00</u>	<u>\$17,757.00</u>
Total Audit General	\$20,000.00	\$20,000.00
Total Revenues	\$20,000.00	\$20,000.00
Expenses		
Audit		
03-50-401 - Accounting Services	<u>\$20,000.00</u>	<u>\$20,000.00</u>
Total Audit	\$20,000.00	\$20,000.00
Total Expenses	\$20,000.00	\$20,000.00
Net Total	\$0.00	\$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
4 - Liability Insurance
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Liability Insurance General		
04-00-301 - Property Tax	<u>\$137,345.00</u>	<u>\$138,465.00</u>
Total Insurance General	\$137,345.00	\$138,465.00
Total Revenues	\$137,345.00	\$138,465.00
Expenses		
Liability Insurance General		
04-50-412 - Risk Management Salaries	\$37,785.00	\$39,674.00
04-50-430 - PDRMA	\$59,500.00	\$59,500.00
04-50-431 - State Unemployment Ins	\$6,000.00	\$6,000.00
04-50-432 - Legal Fees	\$20,000.00	\$20,000.00
04-50-433 - Security Link/ADT/Repairs	\$2,000.00	\$2,000.00
04-50-434 - Preventive Hazard Repairs	\$10,060.00	\$9,291.00
04-50-437 - Contracted Services	\$1,000.00	\$1,000.00
04-50-438- Legal Publications	<u>\$1,000.00</u>	<u>\$1,000.00</u>
Total Liability Insurance	\$137,345.00	\$138,465.00
Total Expenses	\$137,345.00	\$138,465.00
 Net Total	 \$0.00	 \$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
5 - Paving & Lighting
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Paving & Lighting General		
05-00-301 - Property Tax	<u>\$13,217.00</u>	<u>\$13,614.00</u>
Total Paving & Lighting General	\$13,217.00	\$13,614.00
Total Revenues	\$13,217.00	\$13,614.00
Expenses		
Paving & Lighting		
05-50-401 - Paving	\$7,684.00	\$7,883.00
05-50-402 - Lighting	<u>\$5,533.00</u>	<u>\$5,731.00</u>
Total Paving & Lighting	\$13,217.00	\$13,614.00
Total Expenses	\$13,217.00	\$13,614.00
 Net Total	 \$0.00	 \$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
6 - Special Recreation
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Special Recreation General		
06-00-301 - Property Tax	<u>\$231,015.00</u>	<u>\$237,945.00</u>
Total Special Recreation General	\$231,015.00	\$237,945.00
Total Revenues	\$231,015.00	\$237,945.00
Expenses		
Special Recreation General		
06-50-401 - Payment to LWSRA	\$130,048.00	\$130,048.00
06-50-404 - Transfer to Corporate	\$90,967.00	\$107,897.00
06-50-405- LWSRA Project	<u>\$10,000.00</u>	<u>\$0.00</u>
Total Special Recreation	\$231,015.00	\$237,945.00
Total Expenses	\$231,015.00	\$237,945.00
 Net Total	 \$0.00	 \$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
7 - Debt Service
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Debt Service General		
07-00-301 - Property Tax	\$759,133.00	\$781,907.00
07-00-302 - Transfer from Corporate	<u>\$176,339.51</u>	<u>\$276,936.76</u>
Total Debt Service General	\$935,472.51	\$1,058,843.76
Total Revenues	\$935,472.51	\$1,058,843.76
Expenses		
Debt Service		
07-50-325 - 2018 G.O. Bond-P	\$50,000.00	\$50,000.00
07-50-326 - 2018 G.O. Bond-I	\$55,093.76	\$53,593.76
07-50-401 - 2002 G.O. Ref Bond-P	\$232,076.00	\$224,208.80
07-50-402 - OPT Mini Bond-P	\$0.00	\$106,000.00
07-50-405 - 2010 Bond-P/Unrefunded	\$25,000.00	\$0.00
07-50-409 - 2009 Bond-P/Unrefunded	\$60,000.00	\$0.00
07-50-421 - 2002 G.O. Ref Bond-I	\$417,924.00	\$445,791.20
07-50-422 - OPT Mini Bond-I	\$0.00	\$4,500.00
07-50-425 - 2010 Bond-I/Unrefunded	\$1,050.00	\$0.00
07-50-429 - 2009 Bond-I/Unrefunded	\$2,760.00	\$0.00
07-50-473 - Legal Fees	\$10,000.00	\$10,000.00
07-50-411 - 2019A Refunding Bonds-P	\$0.00	\$65,000.00
07-50-412 - 2019A Refunding Bonds-I	\$23,330.42	\$19,950.00
07-50-413 - 2019B Refunding Bonds-P	\$0.00	\$30,000.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
7 - Debt Service
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Expenses		
Debt Service		
07-50-414 - 2019B Refunding Bonds-I	<u>\$58,238.33</u>	<u>\$49,800.00</u>
Total Debt Service	\$935,472.51	\$1,058,843.76
Total Expenses	\$935,472.51	\$1,058,843.76
Net Total	\$0.00	\$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
8 - Social Security
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Social Security General		
08-00-300 - Transfer from Corporate	\$2,324.00	\$5,544.00
08-00-301 - Property Tax	<u>\$101,141.00</u>	<u>\$104,175.00</u>
Total Social Security General	\$103,465.00	\$109,719.00
Total Revenues	\$103,465.00	\$109,719.00
Expenses		
Social Security General		
08-50-401 - Employer F.I.C.A.	\$83,854.00	\$88,923.00
08-50-402 - Employer Medicare	<u>\$19,611.00</u>	<u>\$20,796.00</u>
Total Social Security	\$103,465.00	\$109,719.00
Total Expenses	\$103,465.00	\$109,719.00
Net Total	\$0.00	\$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
9 - Golf Course
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
Revenues		
Golf Course		
09-00-371 - Membership Fees	\$5,000.00	\$0.00
09-00-372 - Greens Fees	\$160,000.00	\$234,600.00
09-00-373 - Driving Range Fees	\$91,250.00	\$109,600.00
09-00-374 - Rental Cart & Clubs	\$70,000.00	\$80,000.00
09-00-375 - Beverage Sales	\$17,000.00	\$17,000.00
09-00-376 - Group Greens/Range Fees	\$5,000.00	\$5,000.00
09-00-378 - Merchandise	\$4,545.00	\$5,000.00
09-00-379 - Golf Lessons	\$5,000.00	\$5,000.00
09-00-380 - Leagues	\$2,500.00	\$2,500.00
09-00-381 - Special Events/Programs	\$500.00	\$500.00
09-00-384 - Scholarship Revenue	\$10,000.00	\$9,000.00
09-00-386 - Restaurant License Revenue	\$3,500.00	\$3,500.00
09-00-388 - Sales Tax Return Discount	<u>\$60.00</u>	<u>\$60.00</u>
Total Golf Course	\$374,355.00	\$471,760.00
Total Revenues		
Expenses		
Golf Course		
09-53-409 - Golf Course P.D. Seasonal	\$66,950.00	\$55,000.00
09-53-480 - Office Supplies/Printing	\$2,500.00	\$2,500.00
09-53-481 - Golf Cart Maintenance	\$3,307.50	\$3,335.00
09-53-482 - Contracted Services	\$10,300.00	\$10,000.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
9 - Golf Course
Annual Budget

Accounts	Annual Budget 2020-2021	Annual Budget 2021-2022
09-53-483 - Capital Improvements	\$4,075.00	\$4,675.73
09-53-484 - Supplies	\$6,300.00	\$6,300.00
09-53-498 - 2003 Golf Course Bond-P	\$35,000.00	\$110,000.00
09-53-499 - 2003 Golf Course Bond-I	\$7,157.50	\$6,247.50
09-53-504 - Scholarship Expense	\$10,000.00	\$9,000.00
09-53-510 - Restaurant Equipment Repair	\$1,000.00	\$1,000.00
09-53-512 - Restaurant Supplies	\$1,500.00	\$1,500.00
09-53-514 - Beverage Supplies	\$6,000.00	\$6,000.00
09-53-515 - Merchandise	\$500.00	\$500.00
09-53-516 - Contracted Greenskeeping	\$182,267.00	\$185,729.95
09-53-518 - Community Group/Org Support	\$7,200.00	\$7,200.00
09-53-519 - Toptracer System	\$11,250.00	\$30,000.00
09-53-534 - Restaurant Loan-P	\$17,500.00	\$17,500.00
09-53-535 - Restaurant Loan-I	\$1,548.00	\$771.82
09-53-XXX - Bank and CC Fees	<u>\$0.00</u>	<u>\$14,500.00</u>
Total Golf Course	\$374,355.00	\$471,760.00
Net Total	\$0.00	\$0.00