

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Corporate General		
01-00-301 - Property Tax	\$2,091,909.00	\$2,217,423.00
01-00-306 - Transfer from Special Rec	\$107,631.00	\$109,735.00
01-00-313 - Cobra Income	\$15,160.00	\$13,752.00
01-00-321 - Interest Income	\$2,500.00	\$2,500.00
01-00-322 - Miscellaneous	\$1,000.00	\$1,000.00
01-00-358 - Developer Donations	\$17,000.00	\$17,000.00
01-00-XXX - PDRMA Incentives	<u>\$0.00</u>	<u>\$8,075.00</u>
Total Corporate General	\$2,235,200.00	\$2,369,485.00
Total Revenues	\$2,235,200.00	\$2,369,485.00
Expenses		
Administration		
01-50-400 - Clerical Salaries	\$70,000.00	\$80,326.00
01-50-401 - Executive Director	\$141,749.00	\$122,720.00
01-50-402 - Administrative Assistant	\$60,428.00	\$62,845.00
01-50-403 - Health & Life Insurance	\$206,373.00	\$230,642.00
01-50-404 - Accounting Services	\$26,208.00	\$27,256.00
01-50-405 - Employer 457(b) Contribution	\$70,504.00	\$79,956.00
01-50-406 - Bookkeeper	\$62,768.00	\$65,312.00
01-50-415 - HSA Funding	\$76,308.00	\$37,500.00
01-50-416- Supt Office Admin & Tech	\$67,149.00	\$69,835.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
01-50-417 - Special Projects/Planning	\$12,500.00	\$12,500.00
01-50-421 - Superintendent of Recreation Salary	\$70,694.00	\$73,522.00
01-50-434 - Communications-Cable/Phones	\$40,000.00	\$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	\$40,000.00	\$40,000.00
01-50-490 - Transfer to Debt Service	\$68,752.00	\$170,457.00
01-50-495 - Contracted IT Services	\$83,937.00	\$87,346.00
01-50-498 - Assistant Office Manager	\$34,354.00	\$35,385.00
01-50-499 - NBS 457(b) Admin Fees	\$400.00	\$400.00
01-50-500 - Travel Reimbursement	\$10,000.00	\$10,000.00
01-50-XXX - PDRMA Disbursements	\$0.00	\$8,075.00
01-50-XXX - Copier Lease/Usage	<u>\$0.00</u>	<u>\$7,432.00</u>
	\$1,306,109.00	\$1,425,494.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Building & Grounds Operations		
01-51-401 - Capital Improvement Projects	\$383,089.00	\$352,902.00
01-51-402 - Contracted Nat Areas Maint	\$30,000.00	\$30,000.00
01-51-407 - Building Equip Maint	\$7,500.00	\$7,500.00
01-51-408 - Superintendent of Parks	\$83,326.00	\$86,659.00
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)	\$111,296.00	\$100,266.00
01-50-416 - Seasonal Salaries	\$95,000.00	\$98,800.00
01-51-417 - Contracted Landscape Maint	\$116,778.00	\$116,778.00
01-51-418 - Compact Excavator Lease	\$25,750.00	\$0.00
01-51-419 - Track Loader Lease	<u>\$11,352.00</u>	<u>\$0.00</u>
Total Building & Grounds Operations	\$929,091.00	\$857,905.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Capital Equip.& Lease Loans		
01-52-XXX - Compact Excavator Lease - P	\$0.00	\$22,675.00
01-52-XXX - Compact Excavator Lease - I		\$2,343.00
01-52-XXX - Track Loader Lease - P	\$0.00	\$11,352.00
01-52-XXX - Track Loader Lease - I		\$2,097.00
01-50-XXX - Promissory Note End-Loader - P	\$0.00	\$47,619.00
01-50-XXX - Promissory Note End-Loader - I	<u>\$0.00</u>	<u>\$1,455.00</u>
Total Capital Equip.& Lease Loans	\$0.00	\$86,086.00
Total Expenses	\$2,235,200.00	\$2,369,485.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Programming		
02-00-326 - Trans from ELC	\$9,500.00	\$5,489.00
02-00-327 - Trans from BAS	\$95,145.00	\$91,074.00
02-00-328 - Trans from Dance	\$60,900.00	\$51,140.00
02-00-353 - Program Fees	\$154,000.00	\$159,000.00
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	\$25,000.00
02-00-375 - Program Refunds	<u>(\$6,500.00)</u>	<u>(\$6,500.00)</u>
Total Programming	\$354,045.00	\$346,203.00
Total Revenues	\$354,045.00	\$346,203.00
Expenses		
Programming		
02-53-403 - Instructor Salaries	\$76,934.00	\$90,011.00
02-53-416 - Rental Permit Fee	\$2,000.00	\$2,000.00
02-53-417 - Recreation Supervisors	\$110,330.00	\$114,743.00
02-53-447 - Brochure Printing	\$22,000.00	\$22,000.00
02-53-452 - Bank and CC Fees	\$16,500.00	\$16,500.00
02-53-455 - Professional Contract Services	\$25,700.00	\$25,700.00
02-53-458 - Prog Supplies-Reimbursement	<u>(\$2,000.00)</u>	<u>(\$2,000.00)</u>
02-53-464 - Capital Purchases	\$37,034.00	\$16,130.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
02-53-472 - Program Supplies	\$52,500.00	\$47,550.00
02-53-480 - Facility Monitors	<u>\$13,047.00</u>	<u>\$13,569.00</u>
Total Programming	\$354,045.00	\$346,203.00
Total Expenses	\$354,045.00	\$346,203.00
 Net Total	 \$0.00	 \$0.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Building and Grounds		
02-00-301 - Property Tax - Recreation	\$462,435.00	\$476,308.00
02-00-302 - Replacement Tax	\$700.00	\$700.00
02-00-308 - Excess Equipment Sale	<u>\$10,000.00</u>	<u>\$10,000.00</u>
Total Building and Grounds	\$473,135.00	\$487,008.00
Total Revenues	\$473,135.00	\$487,008.00
Building and Grounds		
Expenses		
02-51-401 - GCA Building Maint Contract	\$36,060.00	\$36,060.00
02-51-404 - Contracted Mowing	\$100,000.00	\$106,000.00
02-51-417 - Maintenance Supplies/Services	\$115,000.00	\$119,473.00
02-51-418 - Equipment Purchase/Rental	\$41,000.00	\$37,568.00
02-51-419 - Equipment Repair/Parts	\$53,130.00	\$55,000.00
02-51-420 - Fountain Maintenance	\$15,000.00	\$18,000.00
02-51-421 - Landscape Design/Imp	\$20,685.00	\$22,117.00
02-51-426 - Refuse & Porta Potties	\$35,000.00	\$35,000.00
02-51-428 - Building Custodian	\$13,260.00	\$13,790.00
02-51-476 - Gas/Diesel/Oil	\$44,000.00	\$44,000.00
Total Building and Grounds	<u>\$473,135.00</u>	<u>\$487,008.00</u>
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Early Learning Center		
02-00-310 - Program Fees	\$119,050.00	\$119,050.00
02-00-317 - Program Refunds	<u>(\$5,000.00)</u>	<u>(\$5,000.00)</u>
Total Early Learning Center	\$114,050.00	\$114,050.00
Total Revenues	\$114,050.00	\$114,050.00
Early Learning Center		
Expenses		
02-53-411 - Staff Salaries	\$100,264.00	\$104,275.00
02-53-413 - Program Supplies	\$4,286.00	\$4,286.00
02-53-415 - Transfer to Rec Programs	<u>\$9,500.00</u>	<u>\$5,489.00</u>
Total Early Learning Center	\$114,050.00	\$114,050.00
Total Expenses	\$114,050.00	\$114,050.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
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	\$69,071.00	\$71,834.00
02-53-446 - Program Supplies	\$2,000.00	\$2,000.00
02-53-449 - Improvement Projects	\$18,066.00	\$22,149.00
02-53-453- Building Custodian	\$16,363.00	\$17,017.00
02-53-457 - Facility/Equipment Repairs	\$10,000.00	\$10,000.00
02-53-465 - Snow Removal	<u>\$7,500.00</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 2022-2023	Annual Budget 2023-2024
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	\$101,769.00	\$105,840.00
02-53-462 - Program Supplies	\$2,086.00	\$2,086.00
02-53-463 - Transfer to Rec Programs	<u>\$95,145.00</u>	<u>\$91,074.00</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 2022-2023	Annual Budget 2023-2024
Revenues		
Dance Program		
02-00-380 - Dance Program Fees	\$320,000.00	\$355,000.00
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	\$321,000.00	\$356,000.00
Total Revenues	\$321,000.00	\$356,000.00
Expenses		
Dance Program		
02-53-470 - Dance Instructors/Aides	\$120,240.00	\$150,000.00
02-53-471 - Travel	\$5,000.00	\$5,000.00
02-53-477 - Equipment Purchases	\$2,500.00	\$2,500.00
02-53-478 - Program Supplies	\$15,960.00	\$15,960.00
02-53-479 - Transfer to Rec Programs	\$60,900.00	\$51,140.00
02-53-482 - Dance Costumes	\$50,000.00	\$50,000.00
02-53-486 - Dance Competition Fees	\$65,000.00	\$65,000.00
02-53-487 - Pro Dance Contract Services	\$1,400.00	\$1,400.00
02-53-XXX - Hall Monitor	<u>\$0.00</u>	<u>\$15,000.00</u>
Total Dance Program	\$321,000.00	\$356,000.00
Total Expenses	\$321,000.00	\$356,000.00
Net Total	\$0.00	\$0.00

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

3 - Audit
Annual Budget

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Audit General		
03-00-301 - Property Tax	<u>\$24,339.00</u>	<u>\$25,069.00</u>
Total Audit General	\$24,339.00	\$25,069.00
Total Revenues	\$24,339.00	\$25,069.00
Expenses		
Audit		
03-50-401 - Accounting Services	<u>\$24,339.00</u>	<u>\$25,069.00</u>
Total Audit	\$24,339.00	\$25,069.00
Total Expenses	\$24,339.00	\$25,069.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Liability Insurance General		
04-00-301 - Property Tax	<u>\$124,736.00</u>	<u>\$128,478.00</u>
Total Insurance General	\$124,736.00	\$128,478.00
Total Revenues	\$124,736.00	\$128,478.00
Expenses		
Liability Insurance General		
04-50-412 - Risk Management Salary	\$14,205.00	\$20,767.00
04-50-430 - PDRMA	\$59,000.00	\$57,500.00
04-50-431 - State Unemployment Ins	\$6,000.00	\$6,000.00
04-50-432 - Legal Fees	\$20,000.00	\$23,000.00
04-50-433 - Monitoring	\$1,000.00	\$1,000.00
04-50-434 - Hazard Repairs/Improve	\$21,531.00	\$14,461.00
04-50-437 - Contracted Services	\$1,000.00	\$1,000.00
04-50-438 - Legal Publications	\$1,000.00	\$1,000.00
04-50-440 - Inspections	\$1,000.00	\$1,000.00
04-50-441 - Supplies	<u>\$0.00</u>	<u>\$2,750.00</u>
Total Liability Insurance	\$124,736.00	\$128,478.00
Total Expenses	\$124,736.00	\$128,478.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Paving & Lighting General		
05-00-300 - Revenue Carryforward	\$38,229.00	\$0.00
05-00-301 - Property Tax	<u>\$20,079.00</u>	<u>\$20,079.00</u>
Total Paving & Lighting General	\$58,308.00	\$20,079.00
Total Revenues	\$58,308.00	\$20,079.00
Expenses		
Paving & Lighting		
05-50-401 - Paving	\$49,430.00	\$12,000.00
05-50-402 - Lighting	<u>\$8,878.00</u>	<u>\$8,079.00</u>
Total Paving & Lighting	\$58,308.00	\$20,079.00
Total Expenses	\$58,308.00	\$20,079.00
 Net Total	 \$0.00	 \$0.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Special Recreation General		
06-00-301 - Property Tax	<u>\$247,185.00</u>	<u>\$254,601.00</u>
Total Special Recreation General	\$247,185.00	\$254,601.00
Total Revenues	\$247,185.00	\$254,601.00
Expenses		
Special Recreation General		
06-50-401 - Payment to LWSRA	\$139,554.00	\$144,866.00
06-50-404 - Transfer to Corporate	<u>\$107,631.00</u>	<u>\$109,735.00</u>
Total Special Recreation	\$247,185.00	\$254,601.00
Total Expenses	\$247,185.00	\$254,601.00
 Net Total	 \$0.00	 \$0.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Debt Service General		
07-00-301 - Property Tax	\$216,912.00	\$223,419.00
07-00-302 - Transfer from Corporate	\$68,752.00	\$170,457.00
07-00-324 - Alternate Bond Sale	<u>\$106,000.00</u>	<u>\$135,000.00</u>
Total Debt Service General	\$391,664.00	\$528,876.00
Total Revenues	\$391,664.00	\$528,876.00
Expenses		
Debt Service		
07-50-325 - 2018 G.O. Bond-P	\$55,000.00	\$55,000.00
07-50-326 - 2018 G.O. Bond-I	\$52,094.00	\$49,894.00
07-50-402 - OPT Mini Bond - P	\$106,000.00	\$106,000.00
07-50-473 - Legal Fees	\$10,000.00	\$10,000.00
07-50-411 - 2019A Refunding Bonds-P	\$70,000.00	\$70,000.00
07-50-412 - 2019A Refunding Bonds-I	\$18,000.00	\$15,900.00
07-50-413 - 2019B Refunding Bonds-P	\$30,000.00	\$170,000.00
07-50-414 - 2019B Refunding Bonds-I	\$48,900.00	\$48,000.00
07-50-422 - OPT Mini Bond-I	<u>\$1,670.00</u>	<u>\$4,082.00</u>
Total Debt Service	\$391,664.00	\$528,876.00
Total Expenses	\$391,664.00	\$528,876.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Social Security General		
08-00-302 - Property Tax-Social Security	\$88,906.00	\$91,573.00
08-00-304 - Revenue Carryforward	<u>\$29,604.00</u>	<u>\$29,509.00</u>
Total Social Security General	\$118,510.00	\$121,082.00
Total Revenues	\$118,510.00	\$121,082.00
Expenses		
Social Security General		
08-50-401 - Employer FICA	\$96,047.00	\$98,132.00
08-50-402 - Employer Medicare	<u>\$22,463.00</u>	<u>\$22,950.00</u>
Total Social Security	\$118,510.00	\$121,082.00
Total Expenses	\$118,510.00	\$121,082.00
 Net Total	 \$0.00	 \$0.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
Revenues		
Golf Course		
09-00-372 - Greens Fees	\$234,600.00	\$215,000.00
09-00-373 - Driving Range Fees	\$109,600.00	\$80,000.00
09-00-374 - Rental Cart & Clubs	\$80,000.00	\$80,000.00
09-00-375 - Beverage Sales	\$17,000.00	\$16,000.00
09-00-376 - Group Greens/Range Fees	\$5,000.00	\$0.00
09-00-378 - Merchandise	\$5,000.00	\$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	\$0.00
09-00-384 - Scholarship Revenue	\$9,000.00	\$8,000.00
09-00-386 - Concession Revenue	\$1,500.00	\$1,000.00
09-00-388 - Sales Tax Return Discount	\$60.00	\$50.00
09-00-391 - Restaurant Svcs Agreement	<u>\$4,200.00</u>	<u>\$5,400.00</u>
Total Golf Course	\$473,960.00	\$417,950.00
Total Revenues	\$473,960.00	\$417,950.00
Expenses		
Golf Course		
09-53-409 - Golf Course PD Seasonal	\$57,200.00	\$68,000.00
09-53-480 - Office Supplies/Printing	\$2,500.00	\$2,000.00
09-53-481 - Golf Cart Lease/YamaTrack Sys	\$19,411.00	\$20,811.00
09-53-482 - Contracted Services	\$10,000.00	\$10,000.00

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

Accounts	Annual Budget 2022-2023	Annual Budget 2023-2024
09-53-483 - Capital Improvements	\$6,875.00	\$30,022.00
09-53-484 - Supplies	\$6,300.00	\$10,000.00
09-53-498 - 2003 Golf Course Bond-P	\$115,000.00	\$0.00
09-53-499 - 2003 Golf Course Bond-I	\$3,278.00	\$0.00
09-53-504 - Scholarship Expense	\$9,000.00	\$8,000.00
09-53-510 - Restaurant Equipment Repair	\$1,000.00	\$1,000.00
09-53-514 - Beverage Supplies	\$4,466.00	\$5,000.00
09-53-515 - Merchandise	\$500.00	\$5,000.00
09-53-516 - Contracted Greenskeeping	\$185,730.00	\$198,917.00
09-53-518 - Community Group/Org Support	\$7,200.00	\$7,200.00
09-53-519 - Toptracer System	\$30,000.00	\$30,000.00
09-53-520 - Bank and CC Fees	\$14,500.00	\$17,000.00
09-53-521 - Golf Course Concessions	<u>\$1,000.00</u>	<u>\$5,000.00</u>
Total Golf Course	\$473,960.00	\$417,950.00
Total Expenses	\$473,960.00	\$417,950.00
Net Total	\$0.00	\$0.00