

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Corporate General		
01-00-300 - Revenue Carryforward	\$0	\$200,000.00
01-00-301 - Property Tax	\$2,335,360.00	\$2,671,504.00
01-00-306 - Transfer from Special Rec	\$120,203.00	\$120,567.00
01-00-321 - Interest Income	\$30,000.00	\$85,000.00
01-00-322 - Miscellaneous	\$1,000.00	\$5,000.00
01-00-325 - OSLAD Grant Proceeds	\$0.00	\$300,000.00
01-00-358 - Developer Donations	\$25,000.00	\$20,000.00
01-00-314 - PDRMA Incentives	<u>\$7,225.00</u>	<u>\$7,000.00</u>
Total Corporate General	\$2,518,788.00	\$3,409,071.00
Total Revenues	\$2,518,788.00	\$3,409,071.00
Expenses		
Administration		
01-50-400 - Clerical Salaries	\$80,326.00	\$85,146.00
01-50-401 - Executive Director	\$126,000.00	\$133,560.00
01-50-402 - Administrative Assistant	\$65,262.00	\$69,178.00
01-50-403 - Health & Life Insurance	\$256,754.00	\$294,840.00
01-50-404 - Accounting Services	\$22,974.00	\$24,352.00
01-50-405 - Employer 457(b) Contribution	\$82,475.00	\$92,989.00
01-50-406 - Bookkeeper	\$67,195.00	\$68,900.00
01-50-415 - HSA Funding	\$41,500.00	\$44,000.00

Frankfort Square Park District
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Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
01-50-416 - Supt Office Admin & Tech	\$73,000.00	\$77,380.00
01-50-417 - Special Projects/Planning	\$10,000.00	\$10,000.00
01-50-421 - Superintendent of Recreation Salary	\$76,350.00	\$80,931.00
01-50-434 - Communications-Cable/Phones	\$45,000.00	\$60,000.00
01-50-438 - Electric	\$63,000.00	\$63,000.00
01-50-441 - Water & Sewer	\$30,000.00	\$30,000.00
01-50-443 - Natural Gas	\$24,000.00	\$24,000.00
01-50-446 - Postage	\$8,000.00	\$8,000.00
01-50-447- Copier Lease/Usage	\$7,432.00	\$6,000.00
01-50-470 - Training/Membrshp/Support	\$35,000.00	\$35,000.00
01-50-471 - Office Supplies	\$10,000.00	\$10,000.00
01-50-472 - Computer Hardware	\$45,885.00	\$20,000.00
01-50-490 - Transfer to Debt Service	\$176,690.00	\$175,527.00
01-50-495 - Contracted IT Services	\$87,346.00	\$76,150.00
01-50-499 - NBS & Health EQ Admin Fees	\$750.00	\$750.00
01-50-500 - Travel Reimbursement	\$2,500.00	\$2,500.00
01-50-501 - PDRMA Disbursements	\$7,225.00	\$7,000.00
01-50-502 - Front Office Supervisor	\$40,000.00	\$42,400.00
01-50-XXX - Software	<u>\$0.00</u>	<u>\$100,000.00</u>

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Total Corporate Administration Expenses	\$1,484,664.00	\$1,641,603.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Building & Grounds Operations		
01-51-401 - Capital Improvement Projects	\$456,410.00	\$674,203.00
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	\$89,992.00	\$95,392.00
01-51-409 - Full-Time Buildings & Grounds	\$47,000.00	\$50,000.00
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	\$53,000.00	\$56,180.00
01-50-416 - Seasonal Salaries	\$83,000.00	\$87,980.00
01-51-417 - Contracted Landscape Maint	<u>\$116,778.00</u>	<u>\$120,000.00</u>
Total Building & Grounds Operations	\$948,680.00	\$1,186,255.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Capital Equip.& Lease Loans		
01-52-486- Promissory Note End-Loader - P	\$47,619.00	\$20,288.00
01-52-487 - Promissory Note End-Loader - I	\$1,455.00	\$161.00
01-52-488 - Compact Excavator Lease - P	\$22,675.00	\$24,164.00
01-52-489 - Compact Excavator Lease - I	\$2,343.00	\$1,587.00
01-52-490 - Track Loader Lease - P	\$9,569.00	\$9,894.00
01-52-491 - Track Loader Lease - I	\$1,783.00	\$1,459.00
01-52-491 - 2023 F150 Lease - P	\$0.00	\$9,111.00
01-52-491 - 2023 F150 Lease - I	\$0.00	\$1,583.00
01-52-XXX - 2024 F350 Lease - P	\$0.00	\$12,966.00
01-52-XXX - 2024 F350 Lease - I	<u>\$0.00</u>	<u>\$0.00</u>
Total Capital Equip.& Lease Loans	\$85,444.00	\$81,213.00
OSLAD Grant Expenses		
01-52-500 - Architect & Engineering	\$0.00	\$90,000.00
01-52-501 - Contracted Services	\$0.00	\$100,000.00
01-52-502 - Landscape Materials	\$0.00	\$65,000.00
01-52-503 - Amenities/Site Furnishings	\$0.00	\$150,000.00
01-52-504 - Permitting/Legal Cost/Printing	\$0.00	\$30,000.00
01-52-XXX - Asphalt Path Development	<u>\$0.00</u>	<u>\$65,000.00</u>
Total OSLAD Grant Expenses	\$0.00	\$500,000.00
Total Expenses	\$2,518,788.00	\$3,409,071.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Programming		
02-00-326 - Trans from ELC	\$4,487.00	\$7,000.00
02-00-327 - Trans from BAS	\$90,057.00	\$63,000.00
02-00-328 - Trans from Dance	\$50,340.00	\$53,244.00
02-00-353 - Program Fees	\$156,000.00	\$156,000.00
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	\$25,000.00	\$30,000.00
02-00-375 - Program Refunds	<u>(\$6,500.00)</u>	<u>(\$3,000.00)</u>
Total Programming	\$340,384.00	\$327,244.00
Total Revenues	\$340,384.00	\$327,244.00
Expenses		
Programming		
02-53-403 - Instructor Salaries	\$87,011.00	\$100,000.00
02-53-416 - Rental Permit Fee	\$2,000.00	\$2,000.00
02-53-417 - Recreation Supervisors	\$117,391.00	\$124,435.00
02-53-447 - Brochure Printing	\$22,000.00	\$22,200.00
02-53-452 - Bank and CC Fees	\$16,500.00	\$18,000.00
02-53-455 - Professional Contract Services	\$25,700.00	\$20,000.00
02-53-458 - Prog Supplies-Reimbursement	<u>(\$2,000.00)</u>	<u>(\$2,000.00)</u>
02-53-464 - Capital Purchases	\$10,533.00	\$3,325.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
02-53-472 - Program Supplies	\$47,550.00	\$27,284.00
02-53-480 - Facility Monitors	<u>\$13,699.00</u>	<u>\$12,000.00</u>
Total Programming	\$340,384.00	\$327,244.00
Total Expenses	\$340,384.00	\$327,244.00
 Net Total	 \$0.00	 \$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Building and Grounds		
02-00-301 - Property Tax - Recreation	\$497,779.00	\$689,248.00
02-00-302 - Replacement Tax	\$700.00	\$2,000.00
02-00-308 - Excess Equipment Sale	<u>\$10,000.00</u>	<u>\$10,000.00</u>
Total Building and Grounds	\$508,479.00	\$701,248.00
Total Revenues	\$508,479.00	\$701,248.00
Building and Grounds		
Expenses		
02-51-404 - Contracted Mowing	\$137,049.00	\$160,000.00
02-51-417 - Maintenance Supplies/Services	\$117,822.00	\$146,337.00
02-51-418 - Equipment Purchase/Rental	\$37,568.00	\$64,843.00
02-51-419 - Equipment Repair/Parts	\$55,000.00	\$82,274.00
02-51-420 - Pond Fountain/Maint	\$18,000.00	\$40,000.00
02-51-421 - Landscape Design/Imp	\$22,117.00	\$30,000.00
02-51-426 - Refuse & Porta Potties	\$40,000.00	\$70,000.00
02-51-428 - Building Custodian	\$13,923.00	\$15,794.00
02-51-429 - Maintenance Laborer	\$45,000.00	\$47,000.00
02-51-476 - Gas/Diesel/Oil	<u>\$22,000.00</u>	<u>\$45,000.00</u>
Total Building and Grounds	\$508,479.00	\$701,248.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Early Learning Center		
02-00-310 - Program Fees	\$122,050.00	\$122,000.00
02-00-317 - Program Refunds	<u>(\$5,000.00)</u>	<u>(\$5,000.00)</u>
Total Early Learning Center	\$117,050.00	\$117,000.00
Total Revenues	\$117,050.00	\$117,000.00
Early Learning Center		
Expenses		
02-53-411 - Staff Salaries	\$108,277.00	\$105,000.00
02-53-413 - Program Supplies	\$4,286.00	\$5,000.00
02-53-415 - Transfer to Rec Programs	<u>\$4,487.00</u>	<u>\$7,000.00</u>
Total Early Learning Center	\$117,050.00	\$117,000.00
Total Expenses	\$117,050.00	\$117,000.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
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>\$60,000.00</u>
Total F.A.N.	\$123,000.00	\$150,000.00
Total Revenues	\$123,000.00	\$150,000.00
Expenses		
F.A.N.		
02-53-445 - Building Supervisors	\$72,525.00	\$85,000.00
02-53-446 - Program Supplies	\$2,000.00	\$5,000.00
02-53-449 - Improvement Projects	\$21,294.00	\$10,000.00
02-53-453 - Building Custodian	\$17,181.00	\$35,000.00
02-53-457 - Facility/Equipment Repairs	<u>\$10,000.00</u>	<u>\$15,000.00</u>
Total F.A.N.	\$123,000.00	\$150,000.00
Total Expenses	\$123,000.00	\$150,000.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
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	\$106,857.00	\$130,000.00
02-53-462 - Program Supplies	\$2,086.00	\$6,000.00
02-53-463 - Transfer to Rec Programs	<u>\$90,057.00</u>	<u>\$63,000.00</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 2023-2024	Annual Budget 2024-2025
Revenues		
Dance Program		
02-00-380 - Dance Program Fees	\$355,000.00	\$365,000.00
02-00-381 - Program Refunds	(\$1,000.00)	(\$1,000.00)
02-00-383 - Dance Apparel/Misc	<u>\$2,000.00</u>	<u>\$8,000.00</u>
Total Dance Program	\$356,000.00	\$372,000.00
Total Revenues	\$356,000.00	\$372,000.00
Expenses		
Dance Program		
02-53-470 - Dance Instructors/Aides	\$150,800.00	\$161,356.00
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	\$20,000.00
02-53-479 - Transfer to Rec Programs	\$50,340.00	\$53,244.00
02-53-482 - Dance Costumes	\$50,000.00	\$28,000.00
02-53-486 - Dance Competition Fees	\$65,000.00	\$80,000.00
02-53-487 - Pro Dance Contract Services	\$1,400.00	\$6,000.00
02-53-488 - Hall Monitor	<u>\$15,000.00</u>	<u>\$15,900.00</u>
Total Dance Program	\$356,000.00	\$372,000.00
Total Expenses	\$356,000.00	\$372,000.00
Net Total	\$0.00	\$0.00

Frankfort Square Park District
**** Analysis of Revenues & Expenses ****
3 - Audit
Annual Budget

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Audit General		
03-00-301 - Property Tax	\$6,884.00	\$19,082.00
03-00-302 - Revenue Carryforward	<u>\$11,116.00</u>	<u>\$1,118.00</u>
Total Audit General	\$18,000.00	\$20,200.00
Total Revenues	\$18,000.00	\$20,200.00
Expenses		
Audit		
03-50-401 - Accounting Services	<u>\$18,000.00</u>	<u>\$20,200.00</u>
Total Audit	\$18,000.00	\$20,200.00
Total Expenses	\$18,000.00	\$20,200.00
 Net Total	 \$0.00	 \$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Liability Insurance General		
04-00-301 - Property Tax	\$130,125.00	\$125,179.00
04-00-XXX - Revenue Carryforward	<u>\$0.00</u>	<u>\$109,370.00</u>
Total Insurance General	\$130,125.00	\$234,549.00
Total Revenues	\$130,125.00	\$234,549.00
Expenses		
Liability Insurance General		
04-50-412 - Safety Coordinator Sal	\$16,500.00	\$17,490.00
04-50-430 - PDRMA	\$63,000.00	\$55,860.00
04-50-431 - State Unemployment Ins	\$6,000.00	\$7,000.00
04-50-432 - Legal Fees	\$20,000.00	\$20,000.00
04-50-433 - Monitoring	\$1,000.00	\$0.00
04-50-434 - Risk Management	\$18,875.00	\$114,199.00
04-50-437 - Contracted Services	\$1,000.00	\$13,000.00
04-50-438 - Legal Publications	\$1,000.00	\$1,000.00
04-50-441 - Supplies	<u>\$2,750.00</u>	<u>\$6,000.00</u>
Total Liability Insurance	\$130,125.00	\$234,549.00
Total Expenses	\$130,125.00	\$234,549.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Paving & Lighting General		
05-00-301 - Property Tax	<u>\$21,343.00</u>	<u>\$22,899.00</u>
Total Paving & Lighting General	\$21,343.00	\$22,899.00
Total Revenues	\$21,343.00	\$22,899.00
Expenses		
Paving & Lighting		
05-50-401 - Paving	\$13,264.00	\$14,587.00
05-50-402 - Lighting	<u>\$8,079.00</u>	<u>\$8,312.00</u>
Total Paving & Lighting	\$21,343.00	\$22,899.00
Total Expenses	\$21,343.00	\$22,899.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Special Recreation General		
06-00-301 - Property Tax	<u>\$265,069.00</u>	<u>\$275,547.00</u>
Total Special Recreation General	<u>\$265,069.00</u>	<u>\$275,547.00</u>
Total Revenues	<u>\$265,069.00</u>	<u>\$275,547.00</u>
Expenses		
Special Recreation General		
06-50-401 - Payment to LWSRA	\$144,866.00	\$154,980.00
06-50-404 - Transfer to Corporate	<u>\$120,203.00</u>	<u>\$120,567.00</u>
Total Special Recreation	<u>\$265,069.00</u>	<u>\$275,547.00</u>
Total Expenses	<u>\$265,069.00</u>	<u>\$275,547.00</u>
 Net Total	 \$0.00	 \$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Debt Service General		
07-00-301 - Property Tax	\$216,186.00	\$248,831.00
07-00-302 - Transfer from Corporate	\$176,690.00	\$175,527.00
07-00-324 - Alternate Bond Sale	<u>\$136,000.00</u>	<u>\$136,000.00</u>
Total Debt Service General	\$528,876.00	\$560,358.00
Total Revenues	\$528,876.00	\$560,358.00
Expenses		
Debt Service		
07-50-325 - 2018 G.O. Bond-P	\$55,000.00	\$60,000.00
07-50-326 - 2018 G.O. Bond-I	\$49,894.00	\$47,694.00
07-50-402 - OPT Mini Bond - P	\$106,000.00	\$136,000.00
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	\$15,900.00	\$13,800.00
07-50-413 - 2019B Refunding Bonds-P	\$170,000.00	\$175,000.00
07-50-414 - 2019B Refunding Bonds-I	\$48,000.00	\$42,900.00
07-50-422 - OPT Mini Bond-I	<u>\$4,082.00</u>	<u>\$4,964.00</u>
Total Debt Service	\$528,876.00	\$560,358.00
Total Expenses	\$528,876.00	\$560,358.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Social Security General		
08-00-302 - Property Tax-Social Security	\$123,240.00	\$125,942.00
08-00-304 - Revenue Carryforward	<u>\$2,416.00</u>	<u>\$12,551.00</u>
Total Social Security General	\$125,656.00	\$138,493.00
Total Revenues	\$125,656.00	\$138,493.00
Expenses		
Social Security General		
08-50-401 - Employer FICA	\$101,839.00	\$112,243.00
08-50-402 - Employer Medicare	<u>\$23,817.00</u>	<u>\$26,250.00</u>
Total Social Security	\$125,656.00	\$138,493.00
Total Expenses	\$125,656.00	\$138,493.00
Net Total	\$0.00	\$0.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Revenues		
Golf Course		
09-00-372 - Greens Fees	\$239,300.00	\$300,000.00
09-00-373 - Driving Range Fees	\$111,800.00	\$117,000.00
09-00-374 - Rental Cart & Clubs	\$81,600.00	\$90,000.00
09-00-375 - Beverage Sales	\$16,000.00	\$22,500.00
09-00-378 - Merchandise	\$7,000.00	\$7,000.00
09-00-379 - Golf Lessons	\$5,000.00	\$2,500.00
09-00-380 - Leagues	\$2,500.00	\$5,000.00
09-00-384 - Scholarship Revenue	\$8,000.00	\$8,000.00
09-00-386 - Concession Revenue	\$1,500.00	\$1,500.00
09-00-388 - Sales Tax Return Discount	\$50.00	\$50.00
09-00-391 - Restaurant Svcs Agreement	<u>\$5,400.00</u>	<u>\$6,600.00</u>
Total Golf Course	\$478,150.00	\$560,150.00
Total Revenues	\$478,150.00	\$560,150.00

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

Accounts	Annual Budget 2023-2024	Annual Budget 2024-2025
Expenses		
Golf Course		
09-53-409 - Golf Course PD Seasonal	\$75,500.00	\$90,000.00
09-53-480 - Office Supplies/Printing	\$2,500.00	\$2,000.00
09-53-481 - Golf Cart Lease/YamaTrack Sys	\$24,000.00	\$27,000.00
09-53-482 - Contracted Services	\$10,000.00	\$10,000.00
09-53-483 - Capital Improvements	\$80,950.00	\$126,950.00
09-53-484 - Supplies	\$10,000.00	\$7,000.00
09-53-504 - Scholarship Expense	\$8,000.00	\$8,000.00
09-53-510 - Restaurant Equipment Repair	\$1,000.00	\$1,000.00
09-53-514 - Beverage Supplies	\$5,000.00	\$10,000.00
09-53-515 - Merchandise	\$2,000.00	\$2,000.00
09-53-516 - Contracted Greenskeeping	\$200,000.00	\$210,000.00
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	\$20,000.00	\$27,000.00
09-53-521 - Golf Course Concessions	<u>\$2,000.00</u>	<u>\$2,000.00</u>
Total Golf Course	\$478,150.00	\$560,150.00
Total Expenses	\$478,150.00	\$560,150.00
Net Total	\$0.00	\$0.00