

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>Corporate General</b>	
01-00-300 - Revenue Carryforward	\$200,000.00
01-00-301 - Property Tax	\$2,671,504.00
01-00-306 - Transfer from Special Rec	\$103,043.00
01-00-315 - OSLAD Grant Proceeds	\$300,000.00
01-00-321 - Interest Income	\$85,000.00
01-00-322 - Miscellaneous	\$5,000.00
01-00-358 - Developer Donations	\$20,000.00
01-00-314 - PDRMA Incentives	<u>\$7,000.00</u>
<b>Total Corporate General</b>	<b>\$3,391,547.00</b>
<b>Total Revenues</b>	<b>\$3,391,547.00</b>
<b>Expenses</b>	
<b>Administration</b>	
01-50-400 - Clerical Salaries	\$85,146.00
01-50-401 - Executive Director	\$133,560.00
01-50-402 - Administrative Assistant	\$69,178.00
01-50-403 - Health & Life Insurance	\$294,840.00
01-50-404 - Accounting Services	\$24,352.00
01-50-405 - Employer 457(b) Contribution	\$92,987.00
01-50-406 - Bookkeeper	\$68,250.00
01-50-415 - HSA Funding	\$44,000.00

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
01-50-416 - Supt Office Admin & Tech	\$77,380.00
01-50-417 - Special Projects/Planning	\$10,000.00
01-50-421 - Superintendent of Recreation Salary	\$81,831.00
01-50-434 - Communications-Cable/Phones	\$60,000.00
01-50-438 - Electric	\$63,000.00
01-50-441 - Water & Sewer	\$30,000.00
01-50-443 - Natural Gas	\$24,000.00
01-50-446 - Postage	\$8,000.00
01-50-447- Copier Lease/Usage	\$10,000.00
01-50-470 - Training/Membrshp/Support	\$50,000.00
01-50-471 - Office Supplies	\$10,000.00
01-50-472 - Computer Hardware	\$20,000.00
01-50-490 - Transfer to Debt Service	\$176,290.00
01-50-495 - Contracted IT Services	\$76,150.00
01-50-499 - NBS & Health EQ Admin Fees	\$1,250.00
01-50-500 - Travel Reimbursement	\$2,500.00
01-50-501 - PDRMA Disbursements	\$7,000.00
01-50-502 - Front Office Supervisor	\$42,400.00
01-50-503 - Software	<u>\$100,000.00</u>

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Total Corporate Administration Expenses</b>	<b>\$1,662,114.00</b>
<b>Building &amp; Grounds Operations</b>	
01-51-401 - Capital Improvement Projects	\$602,267.00
01-51-402 - Contracted Nat Areas Maint	\$30,000.00
01-51-407 - Building Equip Maint	\$7,500.00
01-51-408 - Superintendent of Parks	\$96,292.00
01-51-409 - Full-Time Buildings & Grounds	\$50,000.00
01-51-410 - Building Maint Supplies	\$15,000.00
01-51-411 - Building Repair	\$50,000.00
01-51-415 - Asst Supt of Parks	\$56,180.00
01-50-416 - Seasonal Salaries	\$120,000.00
01-51-417 - Contracted Landscape Maint	<u>\$120,000.00</u>
<b>Total Building &amp; Grounds Operations</b>	<b>\$1,147,239.00</b>

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Capital Equip.&amp; Lease Loans</b>	
01-52-486- P/N End-Loader - P	\$20,288.00
01-52-487 - P/N End-Loader - I	\$161.00
01-52-488 - Compact Excavator Lease - P	\$24,164.00
01-52-489 - Compact Excavator Lease - I	\$1,587.00
01-52-490 - Track Loader Lease - P	\$9,894.00
01-52-491 - Track Loader Lease - I	\$1,459.00
01-52-492 - 2023 F150 Lease - P	\$9,111.00
01-52-493 - 2023 F150 Lease - I	\$1,583.00
01-52-494 - 2024 F350 Lease - P	\$11,896.00
01-52-495 - 2024 F350 Lease - I	<u>\$2,051.00</u>
<b>Total Capital Equip.&amp; Lease Loans</b>	<b>\$82,194.00</b>
<b>OSLAD Grant Expenses</b>	
01-52-500 - Architect & Engineering	\$90,000.00
01-52-501 - Contracted Services	\$100,000.00
01-52-502 - Landscape Materials	\$65,000.00
01-52-503 - Amenities/Site Furnishings	\$150,000.00
01-52-504 - Permitting/Legal Cost/Printing	\$30,000.00
01-52-505 - Asphalt Path Development	<u>\$65,000.00</u>
<b>Total OSLAD Grant Expenses</b>	<b>\$500,000.00</b>
<b>Total Expenses</b>	<b>\$3,391,547.00</b>
<b>Net Total</b>	<b>\$0.00</b>

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>Programming</b>	
02-00-326 - Trans from ELC	\$7,000.00
02-00-327 - Trans from BAS	\$63,000.00
02-00-328 - Trans from Dance	\$53,244.00
02-00-353 - Program Fees	\$156,000.00
02-00-354 - Non-Resident Fees	\$20,000.00
02-00-359 - Donations	\$1,000.00
02-00-360 - Facility Rentals	\$30,000.00
02-00-375 - Program Refunds	<u>(\$3,000.00)</u>
<b>Total Programming</b>	<b>\$327,244.00</b>
<b>Total Revenues</b>	<b>\$327,244.00</b>
<b>Expenses</b>	
<b>Programming</b>	
02-53-403 - Instructor Salaries	\$100,000.00
02-53-416 - Rental Permit Fee	\$2,000.00
02-53-417 - Recreation Supervisors	\$123,261.00
02-53-447 - Brochure Printing	\$22,200.00
02-53-452 - Bank and CC Fees	\$18,000.00
02-53-455 - Professional Contract Services	\$20,000.00
02-53-458 - Prog Supplies-Reimbursement	<u>(\$2,000.00)</u>
02-53-464 - Capital Purchases	\$4,499.00

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

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

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>Building and Grounds</b>	
02-00-301 - Property Tax - Recreation	\$697,644.00
02-00-302 - Replacement Tax	\$2,000.00
02-00-308 - Excess Equipment Sale	<u>\$10,000.00</u>
<b>Total Building and Grounds</b>	<b>\$709,644.00</b>
<b>Total Revenues</b>	<b>\$709,644.00</b>
<b>Building and Grounds</b>	
<b>Expenses</b>	
02-51-404 - Contracted Mowing	\$160,000.00
02-51-417 - Maintenance Supplies/Services	\$144,047.00
02-51-418 - Equipment Purchase/Rental	\$64,843.00
02-51-419 - Equipment Repair/Parts	\$82,274.00
02-51-420 - Pond Fountain/Maint	\$40,000.00
02-51-421 - Landscape Design/Imp	\$40,686.00
02-51-426 - Refuse & Porta Potties	\$70,000.00
02-51-428 - Building Custodian	\$15,794.00
02-51-429 - Maintenance Laborer	\$47,000.00
02-51-476 - Gas/Diesel/Oil	<u>\$45,000.00</u>
<b>Total Building and Grounds</b>	<b>\$709,644.00</b>
<b>Net Total</b>	<b>\$0.00</b>

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

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



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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>F.A.N.</b>	
02-00-361 - Annual Membership Fees	\$50,000.00
02-00-362 - Daily Admission Fees	\$50,000.00
02-00-363 - Group Rental Income	<u>\$65,000.00</u>
<b>Total F.A.N.</b>	<b>\$165,000.00</b>
<b>Total Revenues</b>	<b>\$165,000.00</b>
 <b>Expenses</b>	
<b>F.A.N.</b>	
02-53-445 - Building Supervisors	\$85,000.00
02-53-446 - Program Supplies	\$5,000.00
02-53-449 - Improvement Projects	\$25,000.00
02-53-453 - Building Custodian	\$35,000.00
02-53-457 - Facility/Equipment Repairs	<u>\$15,000.00</u>
<b>Total F.A.N.</b>	<b>\$165,000.00</b>
<b>Total Expenses</b>	<b>\$165,000.00</b>
<b>Net Total</b>	<b>\$0.00</b>

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>Before &amp; After School Program</b>	
02-00-370 - Program Fees	\$200,000.00
02-00-371 - Program Refunds	<u>(\$1,000.00)</u>
<b>Total Before &amp; After School Program</b>	<b>\$199,000.00</b>
<b>Total Revenues</b>	<b>\$199,000.00</b>
<b>Expenses</b>	
<b>Before &amp; After School Program</b>	
02-53-461 - Staff Salaries	\$130,000.00
02-53-462 - Program Supplies	\$6,000.00
02-53-463 - Transfer to Rec Programs	<u>\$63,000.00</u>
<b>Total Before &amp; After School Program</b>	<b>\$199,000.00</b>
<b>Total Expenses</b>	<b>\$199,000.00</b>
<b>Net Total</b>	<b>\$0.00</b>

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>Dance Program</b>	
02-00-380 - Dance Program Fees	\$428,744.00
02-00-381 - Program Refunds	(\$1,000.00)
02-00-383 - Dance Apparel/Misc	<u>\$3,000.00</u>
<b>Total Dance Program</b>	<b>\$430,744.00</b>
<b>Total Revenues</b>	<b>\$430,744.00</b>
<b>Expenses</b>	
<b>Dance Program</b>	
02-53-470 - Dance Instructors/Aides	\$180,000.00
02-53-471 - Travel	\$7,500.00
02-53-477 - Equipment Purchases	\$2,500.00
02-53-478 - Program Supplies	\$17,500.00
02-53-479 - Transfer to Rec Programs	\$53,244.00
02-53-482 - Dance Costumes	\$35,000.00
02-53-486 - Dance Competition Fees	\$120,000.00
02-53-487 - Pro Dance Contract Services	\$5,000.00
02-53-488 - Hall Monitor	<u>\$10,000.00</u>
<b>Total Dance Program</b>	<b>\$430,744.00</b>
<b>Total Expenses</b>	<b>\$430,744.00</b>
<b>Net Total</b>	<b>\$0.00</b>

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

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

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>Liability Insurance General</b>	
04-00-301 - Property Tax	\$110,677.00
04-00-321 - Revenue Carryforward	<u>\$100,000.00</u>
<b>Total Insurance General</b>	<b>\$210,677.00</b>
<b>Total Revenues</b>	<b>\$210,677.00</b>
 <b>Expenses</b>	
<b>Liability Insurance General</b>	
04-50-412 - Safety Coordinator Sal	\$17,490.00
04-50-430 - PDRMA	\$55,860.00
04-50-431 - State Unemployment Ins	\$7,000.00
04-50-432 - Legal Fees	\$20,000.00
04-50-434 - Risk Management	\$90,327.00
04-50-437 - Contracted Services	\$13,000.00
04-50-438 - Legal Publications	\$1,000.00
04-50-441 - Supplies	<u>\$6,000.00</u>
<b>Total Liability Insurance</b>	<b>\$210,677.00</b>
<b>Total Expenses</b>	<b>\$210,677.00</b>
<b>Net Total</b>	<b>\$0.00</b>

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

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

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>Special Recreation General</b>	
06-00-301 - Property Tax	<u>\$274,783.00</u>
<b>Total Special Recreation General</b>	<u>\$274,783.00</u>
<b>Total Revenues</b>	<u>\$274,783.00</u>
<b>Expenses</b>	
<b>Special Recreation General</b>	
06-50-401 - Payment to LWSRA	\$171,740.00
06-50-404 - Transfer to Corporate	<u>\$103,043.00</u>
<b>Total Special Recreation</b>	<u>\$274,783.00</u>
<b>Total Expenses</b>	<u>\$274,783.00</u>
<b>Net Total</b>	\$0.00

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>Debt Service General</b>	
07-00-301 - Property Tax	\$248,068.00
07-00-302 - Transfer from Corporate	\$176,290.00
07-00-324 - Alternate Bond Sale	<u>\$136,000.00</u>
<b>Total Debt Service General</b>	<b>\$560,358.00</b>
<b>Total Revenues</b>	<b>\$560,358.00</b>
<b>Expenses</b>	
<b>Debt Service</b>	
07-50-325 - 2018 G.O. Bond-P	\$60,000.00
07-50-326 - 2018 G.O. Bond-I	\$47,694.00
07-50-402 - OPT Mini Bond - P	\$136,000.00
07-50-473 - Legal Fees	\$10,000.00
07-50-411 - 2019A Refunding Bonds-P	\$70,000.00
07-50-412 - 2019A Refunding Bonds-I	\$13,800.00
07-50-413 - 2019B Refunding Bonds-P	\$175,000.00
07-50-414 - 2019B Refunding Bonds-I	\$42,900.00
07-50-422 - OPT Mini Bond-I	<u>\$4,964.00</u>
<b>Total Debt Service</b>	<b>\$560,358.00</b>
<b>Total Expenses</b>	<b>\$560,358.00</b>
<b>Net Total</b>	<b>\$0.00</b>



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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>Social Security General</b>	
08-00-302 - Property Tax-Social Security	\$132,049.00
08-00-304 - Revenue Carryforward	<u>\$6,443.00</u>
<b>Total Social Security General</b>	\$138,492.00
<b>Total Revenues</b>	\$138,492.00
<b>Expenses</b>	
<b>Social Security General</b>	
08-50-401 - Employer FICA	\$112,242.00
08-50-402 - Employer Medicare	<u>\$26,250.00</u>
<b>Total Social Security</b>	\$138,492.00
<b>Total Expenses</b>	\$138,492.00
<b>Net Total</b>	\$0.00

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Revenues</b>	
<b>Golf Course</b>	
09-00-300 - Revenue Carryforward	\$70,000.00
09-00-372 - Greens Fees	\$300,000.00
09-00-373 - Driving Range Fees	\$117,000.00
09-00-374 - Rental Cart & Clubs	\$90,000.00
09-00-375 - Beverage Sales	\$22,500.00
09-00-378 - Merchandise	\$7,000.00
09-00-379 - Golf Lessons	\$2,500.00
09-00-380 - Leagues	\$5,000.00
09-00-384 - Scholarship Revenue	\$8,000.00
09-00-386 - Concession Revenue	\$1,500.00
09-00-388 - Sales Tax Return Discount	\$50.00
09-00-391 - Restaurant Svcs Agreement	<u>\$6,600.00</u>
<b>Total Golf Course</b>	<b>\$630,150.00</b>
<b>Total Revenues</b>	<b>\$630,150.00</b>

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

<b>Accounts</b>	<b>Annual Budget 2024-2025</b>
<b>Expenses</b>	
<b>Golf Course</b>	
09-53-409 - Golf Course PD Seasonal	\$90,000.00
09-53-480 - Office Supplies/Printing	\$2,000.00
09-53-481 - Golf Cart Lease/YamaTrack Sys	\$27,000.00
09-53-482 - Contracted Services	\$10,000.00
09-53-483 - Capital Improvements	\$196,950.00
09-53-484 - Supplies	\$7,000.00
09-53-504 - Scholarship Expense	\$8,000.00
09-53-510 - Restaurant Equipment Repair	\$1,000.00
09-53-514 - Beverage Supplies	\$10,000.00
09-53-515 - Merchandise	\$2,000.00
09-53-516 - Contracted Greenskeeping	\$210,000.00
09-53-518 - Community Group/Org Support	\$7,200.00
09-53-519 - Toptracer System	\$30,000.00
09-53-520 - Bank and CC Fees	\$27,000.00
09-53-521 - Golf Course Concessions	<u>\$2,000.00</u>
<b>Total Golf Course</b>	<b>\$630,150.00</b>
<b>Total Expenses</b>	<b>\$630,150.00</b>
 <b>Net Total</b>	 <b>\$0.00</b>