

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

Accounts	Annual Budget 2025-2026
Revenues	
Corporate	
01-00-300 - Revenue Carryforward	\$1,500,000.00
01-00-301 - Property Tax	\$2,837,948.00
01-00-306 - Transfer from Special Rec	\$100,000.00
01-00-315 - OSLAD Grant Proceeds	\$300,000.00
01-00-321 - Interest Income	\$100,000.00
01-00-322 - Miscellaneous	\$5,000.00
01-00-358 - Developer Donations	\$30,000.00
01-00-314 - PDRMA Incentives	\$2,500.00
01-00-316 - OSLAD Carryforward	<u>\$100,000.00</u>
Total Corporate General Revenues	\$4,975,448.00
Total Revenues	\$4,975,448.00
Expenses	
Administration	
01-50-400 - Clerical Salaries	\$89,000.00
01-50-401 - Executive Director	\$140,238.00
01-50-402 - Administrative Assistant	\$72,983.00
01-50-403 - Health & Life Insurance	\$241,777.00
01-50-404 - Accounting Services	\$28,000.00
01-50-405 - Employer 457(b) Contribution	\$92,890.00
01-50-406 - Bookkeeper	\$72,004.00
01-50-415 - HSA Funding	\$39,168.00

Frankfort Square Park District
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Annual Budget

Accounts	Annual Budget 2025-2026
Expenses	
Administration	
01-50-416 - Supt Office Admin & Tech	\$81,636.00
01-50-417 - Special Projects/Planning	\$10,000.00
01-50-421 - Superintendent of Recreation	\$86,332.00
01-50-434 - Communications-Cable/Phones	\$62,000.00
01-50-438 - Electric	\$84,125.00
01-50-441 - Water & Sewer	\$37,500.00
01-50-443 - Natural Gas	\$32,700.00
01-50-446 - Postage	\$8,000.00
01-50-447- Copier Lease/Usage	\$8,000.00
01-50-470 - Training/Membrshp/Support	\$40,000.00
01-50-471 - Office Supplies	\$8,000.00
01-50-472 - Computer Maintenance	\$30,000.00
01-50-484 - Transfer to Social Security	\$34,396.00
01-50-490 - Transfer to Debt Service	\$183,850.00
01-50-492 - Transfer to Rec B&G	\$126,081.00
01-50-495 - Contracted IT Services	\$78,435.00
01-50-496 - SHSD 161 Charges	\$50,000.00
01-50-499 - NBS & Health EQ Admin Fees	\$1,500.00
01-50-500 - Travel Reimbursement	\$500.00

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

Accounts

**Annual
Budget
2025-2026**

Expenses

Administration

01-50-501 - PDRMA Disbursements \$2,500.00

01-50-502 - Front Office Supervisor \$47,300.00

01-50-503 - Software \$87,000.00

Total Corporate Administration Expenses **\$1,875,915.00**

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

Accounts

**Annual
Budget
2025-2026**

Expenses

Building & Grounds Operations

01-51-401 - Capital Improvement Projects	\$715,199.00
01-51-402 - Contracted Nat Areas Maint	\$30,000.00
01-51-407 - Building Equip Maint	\$8,000.00
01-51-408 - Superintendent of Parks	\$101,588.00
01-51-409 - Full-Time Buildings & Grounds	\$52,570.00
01-51-410 - Building Maint Supplies	\$16,000.00
01-51-411 - Building Repair	\$75,000.00
01-51-415 - Asst Supt of Parks	\$60,650.00
01-51-416 - Seasonal Salaries	\$120,000.00
01-51-417 - Contracted Landscape Maint	<u>\$92,000.00</u>
Total Building & Grounds Operations Expenses	\$1,271,007.00

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

Accounts	Annual Budget 2025-2026
Expenses	
Capital Equip.& Lease Loans	
01-52-488 - Compact Excavator Lease - P	\$24,944.00
01-52-489 - Compact Excavator Lease - I	\$806.00
01-52-490 - Track Loader Lease - P	\$10,229.00
01-52-491 - Track Loader Lease - I	\$1,123.00
01-52-492 - 2023 F150 Lease - P	\$9,870.00
01-52-493 - 2023 F150 Lease - I	<u>\$823.00</u>
Total Capital Equip.& Lease Loans Expenses	\$47,795.00
Expenses	
OSLAD Grant	
01-52-500 - Architect & Engineering	\$60,000.00
01-52-501 - Contracted Services	\$1,590,731.00
01-52-502 - Landscape Materials	\$10,000.00
01-52-503 - Amenities/Site Furnishings	\$105,000.00
01-52-504 - Permitting/Printing	<u>\$15,000.00</u>
Total OSLAD Grant Expenses	\$1,780,731.00
Total Expenses	\$4,975,448.00
Net Total	\$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Programming	
02-00-300 - Revenue Carryforward	\$350,000.00
02-00-326 - Trans from ELC	\$6,450.00
02-00-327 - Trans from BAS	\$51,000.00
02-00-328 - Trans from Dance	\$53,244.00
02-00-353 - Program Fees	\$200,000.00
02-00-354 - Non-Resident Fees	\$50,000.00
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>
Total Programming Revenues	\$738,694.00
Total Revenues	\$738,694.00
Expenses	
Programming	
02-53-403 - Instructor Salaries	\$105,000.00
02-53-416 - Rental Permit Fee	\$2,000.00
02-53-417 - Recreation Supervisors	\$128,971.00
02-53-447 - Brochure Printing	\$27,000.00
02-53-452 - Bank and CC Fees	\$22,000.00
02-53-455 - Professional Contract Services	\$20,000.00
02-53-464 - Capital Purchases	\$361,623.00
02-53-472 - Program Supplies	\$59,500.00

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

Accounts

**Annual
Budget
2025-2026**

Expenses

Programming

02-53-480 - Facility Monitors

\$12,600.00

Total Programming Expenses

\$738,694.00

Total Expenses

\$738,694.00

Net Total

\$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Building and Grounds	
02-00-301 - Property Tax - Recreation	\$370,316.00
02-00-302 - Replacement Tax	\$2,000.00
02-00-303 - Transfer from Corporate	\$126,081.00
02-00-308 - Excess Equipment Sale	<u>\$10,000.00</u>
Total Building and Grounds Revenues	\$508,397.00
Total Revenues	\$508,397.00
Expenses	
Building and Grounds	
02-51-404 - Contracted Mowing	\$138,000.00
02-51-417 - Maintenance Supplies/Services	\$130,000.00
02-51-418 - Equipment Purchase/Rental	\$50,000.00
02-51-419 - Equipment Repair/Parts	\$45,000.00
02-51-420 - Pond Fountain/Maint	\$30,000.00
02-51-421 - Landscape Design/Imp	\$10,000.00
02-51-426 - Refuse & Porta Potties	\$50,000.00
02-51-428 - Building Custodian	\$25,397.00
02-51-476 - Gas/Diesel/Oil	<u>\$30,000.00</u>
Total Building and Grounds Expenses	\$508,397.00
Net Total	\$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Early Learning Center	
02-00-310 - Program Fees	\$104,575.00
02-00-317 - Program Refunds	<u>(\$1,000.00)</u>
Total Early Learning Center Revenues	\$103,575.00
Total Revenues	\$103,575.00
Expenses	
Early Learning Center	
02-53-411 - Staff Salaries	\$92,125.00
02-53-413 - Program Supplies	\$5,000.00
02-53-415 - Transfer to Rec Programs	<u>\$6,450.00</u>
Total Early Learning Center Expenses	\$103,575.00
Total Expenses	\$103,575.00
Net Total	\$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
F.A.N.	
02-00-361 - Annual Membership Fees	\$65,000.00
02-00-362 - Daily Admission Fees	\$66,000.00
02-00-363 - Group Rental Income	<u>\$20,000.00</u>
Total F.A.N. Revenues	\$151,000.00
Total Revenues	\$151,000.00
Expenses	
F.A.N.	
02-53-445 - Building Supervisors	\$92,000.00
02-53-446 - Program Supplies	\$5,000.00
02-53-449 - Improvement Projects	\$5,000.00
02-53-453 - Building Custodian	\$36,750.00
02-53-457 - Facility/Equipment Repairs	<u>\$12,250.00</u>
Total F.A.N. Expenses	\$151,000.00
Total Expenses	\$151,000.00
 Net Total	 \$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Before & After School Program	
02-00-370 - Program Fees	\$150,000.00
02-00-371 - Program Refunds	<u>(\$3,000.00)</u>
Total Before & After School Program Revenues	\$147,000.00
Total Revenues	\$147,000.00
Expenses	
Before & After School Program	
02-53-461 - Staff Salaries	\$90,000.00
02-53-462 - Program Supplies	\$6,000.00
02-53-463 - Transfer to Rec Programs	<u>\$51,000.00</u>
Total Before & After School Program Expenses	\$147,000.00
Total Expenses	\$147,000.00
Net Total	\$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Dance Program	
02-00-380 - Dance Program Fees	\$439,744.00
02-00-381 - Program Refunds	(\$1,000.00)
02-00-383 - Dance Apparel/Misc	<u>\$5,000.00</u>
Total Dance Program Revenues	\$443,744.00
Total Revenues	\$443,744.00
Expenses	
Dance Program	
02-53-470 - Dance Instructors/Aides	\$189,000.00
02-53-471 - Travel	\$7,500.00
02-53-477 - Equipment Purchases	\$4,500.00
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>\$12,000.00</u>
Total Dance Program Expenses	\$443,744.00
Total Expenses	\$443,744.00
Net Total	\$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Audit General	
03-00-301 - Property Tax	\$11,946.00
03-00-302 - Revenue Carryforward	<u>\$7,689.00</u>
Total Audit General Revenues	\$19,635.00
Total Revenues	\$19,635.00
Expenses	
Audit General	
03-50-401 - Accounting Services	<u>\$19,635.00</u>
Total Audit General Expenses	\$19,635.00
Total Expenses	\$19,635.00
 Net Total	 \$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Liability Insurance General	
04-00-301 - Property Tax	\$110,071.00
04-00-321 - Revenue Carryforward	<u>\$100,000.00</u>
Total Insurance General Revenues	\$210,071.00
Total Revenues	\$210,071.00
Expenses	
Liability Insurance General	
04-50-412 - Safety Coordinator Sal	\$17,316.00
04-50-430 - PDRMA	\$55,514.00
04-50-431 - State Unemployment Ins	\$8,500.00
04-50-432 - Legal Fees	\$15,000.00
04-50-434 - Risk Management	\$87,741.00
04-50-437 - Contracted Services	\$17,500.00
04-50-438 - Legal Publications	\$1,000.00
04-50-441 - Supplies	<u>\$7,500.00</u>
Total Liability Insurance General Expenses	\$210,071.00
Total Expenses	\$210,071.00
Net Total	\$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Paving & Lighting General	
05-00-301 - Property Tax	<u>\$12,799.00</u>
Total Paving & Lighting General Revenues	\$12,799.00
Total Revenues	\$12,799.00
Expenses	
Paving & Lighting General	
05-50-401 - Paving	\$10,799.00
05-50-402 - Lighting	<u>\$2,000.00</u>
Total Paving & Lighting General Expenses	\$12,799.00
Total Expenses	\$12,799.00
 Net Total	 \$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Special Recreation General	
06-00-301 - Property Tax	\$259,392.00
06-00-303 - Revenue Carryforward	<u>\$32,592.00</u>
Total Special Recreation General Revenues	\$291,984.00
Total Revenues	\$291,984.00
Expenses	
Special Recreation General	
06-50-401 - Payment to LWSRA	\$191,984.00
06-50-404 - Transfer to Corporate	<u>\$100,000.00</u>
Total Special Recreation General Expenses	\$291,984.00
Total Expenses	\$291,984.00
 Net Total	 \$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Debt Service General	
07-00-301 - Property Tax	\$232,087.00
07-00-302 - Transfer from Corporate	\$183,850.00
07-00-324 - Alternate Bond Sale	<u>\$145,000.00</u>
Total Debt Service General Revenues	\$560,937.00
Total Revenues	\$560,937.00
Expenses	
Debt Service General	
07-50-325 - 2018 G.O. Bond-P	\$60,000.00
07-50-326 - 2018 G.O. Bond-I	\$45,294.00
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	\$75,000.00
07-50-412 - 2019A Refunding Bonds-I	\$11,700.00
07-50-413 - 2019B Refunding Bonds-P	\$180,000.00
07-50-414 - 2019B Refunding Bonds-I	\$37,650.00
07-50-422 - OPT Mini Bond-I	<u>\$5,293.00</u>
Total Debt Service General Expenses	\$560,937.00
Total Expenses	\$560,937.00
Net Total	\$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Social Security General	
08-00-300 - Transfer from Corporate	\$34,396.00
08-00-302 - Property Tax-Social Security	\$67,408.00
08-00-304 - Revenue Carryforward	<u>\$40,000.00</u>
Total Social Security General Revenues	\$141,804.00
Total Revenues	\$141,804.00
Expenses	
Social Security General	
08-50-401 - Employer FICA	\$114,926.00
08-50-402 - Employer Medicare	<u>\$26,878.00</u>
Total Social Security General Expenses	\$141,804.00
Total Expenses	\$141,804.00
Net Total	\$0.00

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

Accounts	Annual Budget 2025-2026
Revenues	
Golf Course	
09-00-300 - Revenue Carryforward	\$82,000.00
09-00-372 - Greens Fees	\$332,000.00
09-00-373 - Driving Range Fees	\$125,000.00
09-00-374 - Riding Rental Carts	\$130,000.00
09-00-375 - Beverage Sales	\$26,000.00
09-00-378 - Merchandise	\$8,000.00
09-00-379 - Golf Lessons	\$2,500.00
09-00-380 - Leagues	\$3,500.00
09-00-384 - Scholarship Revenue	\$8,000.00
09-00-386 - Concession Revenue	\$2,000.00
09-00-388 - Sales Tax Return Discount	\$50.00
09-00-392 - Adult Rental Clubs	<u>\$1,000.00</u>
Total Golf Course Revenues	\$720,050.00
Total Revenues	\$720,050.00
Expenses	
Golf Course	
09-53-409 - Golf Course PD Seasonal	\$100,000.00
09-53-480 - Office Supplies/Support	\$4,000.00
09-53-481 - Golf Cart Lease/YamaTrack Sys	\$33,000.00
09-53-482 - Contracted Services	\$10,000.00
09-53-483 - Capital Improvements	\$245,405.00

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

Accounts	Annual Budget 2025-2026
Expenses	
Golf Course	
09-53-484 - Supplies	\$8,000.00
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	\$4,000.00
09-53-516 - Contracted Greenskeeping	\$211,645.00
09-53-518 - Community Group/Org Support	\$8,000.00
09-53-519 - Toptracer System	\$40,000.00
09-53-520 - Bank and CC Fees	\$35,000.00
09-53-521 - Golf Course Concessions	<u>\$2,000.00</u>
Total Golf Course Expenses	\$720,050.00
Total Expenses	\$720,050.00
Net Total	\$0.00